AUDIT COMMITTEE

Tuesday 29th August 2023 at 14.00 hrs
Microsoft Teams

A G E N D A

Note for Members of the Public:

Please note this meeting is held privately on MS Teams and the minutes of the meeting will be available following the meeting for members of the public.

Part 1 – Public Agenda

Tuesday 10th October 2023 at 14.00hrs – Teams and In Person Meeting

Enquiries to:

OPCCN

Building 7,
Falconers Chase, Wymondham, Norfolk, NR18 0WW
Direct Dial: 01953 424455 Email: opccn@norfolk.police.uk

如果您希望把这份资料翻译为国语，请致电 01953　424455 或发电子邮件至：
opccn@norfolk.police.uk 联系诺福克警察和犯罪事务专员办公室。

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

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

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

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

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

Summary Internal Controls Assurance (SICA) Report

2023/24

August 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 Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary as the 21st August 2023.

Future of Internal Audit (IA)- Digital drivers

Use of Data analytics by TIAA

2.   TIAA is always adopting new ways of working and methodologies including innovative approaches for delivering internal audits. This is part of our continuous improvement programme which facilitates improvements in efficiency, effectiveness, and the quality of the work we deliver. We currently use data analytics as part of our work in relevant areas to test against full data sets, spot hidden risks, to target our testing and to provide 'proof in total' assurance; this adds credibility and value to the reports we produce. Data Analytics helps us to analyse large volumes of data to identify trends, patterns, and anomalies that may indicate potential risks or opportunities for improvement.

How will Artificial Intelligence (AI) enhance the delivery Internal Audit of the future?

3.   We believe that the way internal audits are delivered will change significantly in the next 3 to 5 years through the use of AI, through the use of auditing tools which contribute towards a process of continuous audit assurance, a wider use of predictive analytics to allow auditors to provide reports that are far more forward looking, and robotic process automation which will help remove much of the manual data collection work, thereby allowing Internal Audit more time to provide value-added analysis. Another branch of AI, Natural Language Processing (NLP), has the potential of also enabling auditors to analyse text in a large number of documents.

4.   In addition to the use of Data Analytics, TIAA is actively exploring, as part of our vision for the future, the use of AI, automation and other digital tools to streamline the audit process, inform planning, reduce manual effort, and enhance the quality of audit results. Automated data collection and analysis will help reduce the time required to complete audits and improve the accuracy and consistency of audit results. Innovative ways of using and integrating artificial Intelligence in the delivery of audits in response to the exponential growth in data, and how it is analysed and used in the context of Internal Audit, is part of TIAA's innovation strategy. We will also as part of our strategy be investigating more opportunities to not only use AI, but also to develop the capabilities to audit AI and the associated ethical considerations.

Audits completed since the last SICA report to the Audit Committee

5.   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
Key Financials	Reasonable	31/05/23	03/07/23	04/07/23	-	1	5	1
Fuel Usage and Security of Fuel Cards	Substantial	09/08/23	16/08/23	17/08/23	-	-	2	-
Business Interest and Secondary Employment	Reasonable	09/08/23	16/08/23	17/08/23	-	1	2	-
Risk Management	Reasonable	02/05/23	17/08/23	18/08/23	-	2	3	2

6.   The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix A.

Audits currently in draft

7.   The table below lists the audits that are currently in draft and are due to be reported as final to the next audit committee meeting.

Review	Draft issued	Comments
Overtime and Additional Payments	31/05/23	Awaiting formal sign off, annual leave and co-ordination with HR has caused delay in finalisation of the report.
Local Procurement including compliance with standing orders	16/08/23	Awaiting sign off from the 7 Forces for report to enable report to be finalised.
Business Continuity	21/08/23	Draft report has been issued to key leads.

Progress against the 2022/23 and 2023/24 Annual Plans

8.   Our progress against the Annual Plan for 2022/23 and progress against the Annual Plan for 2023/24 is set out in Appendix B.

Changes to the Annual Plan 2022/23 and 2023/24

9.   There have been changes proposed to the 2022/23 internal audit plan. The following audits transferred to the 2023/24 internal audit plan:

- Change Management
- ICT Strategy
- Cyber Security – days to be transferred to the 2023/24 Cyber Security budget so that in-depth Cyber Security Maturity Audit can be undertaken
- System ERP / Enact / DMS / Chronicle Interfaces
- Data Protection / Freedom of Information
- Security of Seized Proceeds of Crime (Cash and Assets)
- Vetting
- Agile Working
- Data Quality
- Resource Management Unit

The following changes have been requested to the 2023/24 internal audit plan;

- Management have requested that the Fleet Management Strategy audit is postponed until later in the financial year, as the Fleet Management Strategy is currently being developed and will need to go out for consultation to be formally signed off.
- Revised commencement dates have been requested for the Grievance Reporting and Management and the Staff Retention and Staff Appraisals audits, as these could not be supported due to being scheduled during holiday periods. Revised start dates have been agreed for these audits.
- The Expenses audit has been brought forward from quarter three, to compensate in part for the Grievance Reporting and Management and the Staff Retention and Staff Appraisals audits that have been delayed to later in the financial year.

Progress in actioning priority 1 & 2 recommendations

10.   We have not made any 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

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

Other Matters

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

Responsibility/Disclaimer

13.   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.

Appendix A

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	Year
Key Financials	Reasonable	2022/23
Fuel Usage and Security of Fuel Cards	Substantial	2023/24
Business Interests and Secondary Employment	Reasonable	2023/24
Risk Management	Reasonable	2022/23

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Assurance Review of Key Financial Controls

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Executive Summary – Key Financials

OVERALL ASSESSMENT

REASONABLE ASSURANCE

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

For Norfolk Strategic Risk 7 - Failure to deliver good stewardship of taxpayers' money and for Suffolk Strategic Risk 9 - Financial Uncertainty

SCOPE

The review considered the arrangements for key controls operating within the systems and Force Management Statements.

KEY STRATEGIC FINDINGS

Key controls were found to be in place for most aspects of the financial systems apart from the Accounts Payable (AP) system where duplicate invoices and credit notes had been processed.

A control weakness for Accounts Receivable regarding the lack of separation of duties between invoicing and receipting of payments has been previously raised with management who have accepted the risk associated with this.

Audit trails in relation to chasing aged debtors need to be improved as evidence of this for some debtors could not be found.

Testing of AP invoices identified issues in respect of checks and approval of two invoices in accordance with delegated limits where Purchase Orders were not in place.

GOOD PRACTICE IDENTIFIED

The Treasury Management Strategies comply with CIPFA's Code of Practice and controls are in place to ensure these are complied with.

A standard process is in place for all new starters, changes to contracts and leavers.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	5	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	Testing of Accounts Payable (AP) invoices found that there was one duplicate invoice and one duplicate invoice processed.	The lack of control over duplicate invoices be raised with System developers and ensure that these are addressed. In the meantime, there is a need to address the individual invoice/credit note duplications, and to test AP data to ensure that no further duplicate payments have occurred.	2	*The duplicate payment made was as a result of an Oracle upgrade whereby duplicates are no longer checked by the system across supplier level but are flagged by Oracle at same supplier site level which reduces the risk. Most suppliers have only one site level. The constabulary were not made aware of this change.* *A further check of data quarterly will be introduced to check for duplicates.*	30/09/23	*Head of Transactional Services*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.		2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.		3	ROUTINE	Control issue on which action should be taken.

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Constabularies use the Enterprise Resource Planning (ERP) integrated finance system for recording and accounting for its financial transactions. The majority of staff have read only access, with the ability to make amendments to data on ERP being restricted to finance staff. A recommendation was made previously to include a separation of duties between those raising invoices, credit notes and receipting of cash, so that the risk of fraud is reduced. The recommendation was rejected by management who have accepted the risk based on other compensating controls and the residual risk remaining.	Management to confirm that they continue to accept the risk that the lack of separation of duties between the raising of invoices/credit notes and receipting of income.	3	*The constabulary have previously accepted this risk and this recommendation is noted.*	N/A	N/A

PRIORITY GRADINGS

| 1 | URGENT | Fundamental control issue on which action should be taken immediately. | | 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. | | 3 | ROUTINE | Control issue on which action should be taken. |

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Assurance Review of Key Financial Controls

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	A review of the two journal registers maintained by Financial Accounts and Corporate Accounts found that Corporate Accounts do not include the approver of the journal, whereas this information is included within the Financial Accounts register. In terms of the latter register, it was noted that two journals had been recorded as being created and posted by the same person, i.e., there was no separation of duties. After further investigation of the transactions on the system, it was found that the name of the approver on the register had been recorded incorrectly for these two journals. This was discussed with the Head of Financial Accounts and Specialist Functions, who investigated running a journal report from the ERP system but found this was not possible, meaning that the report will need to be developed by the service providers at cost.	A journal report to be produced quarterly to identify and review any journals. If this is not possible, the approver be added to the Corporate Accounts journal register so that journals created and posted by the same person can be easily identified and checked to ensure that they are appropriate. Evidence of this review should be recorded within both registers.	3	*The approver will be added to the corporate accounting journal register. A call has been logged with ATOS to request the cost of writing a bespoke report to review journals.*	*Awaiting ATOS confirmation*	*Head of Financial Accounting and Specialist Functions*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Out of eight overdue debts for Norfolk and five from Suffolk the following was identified that five had no evidence of chasing the debtors either at standard reminder stage or subsequently within a reasonable timescale: e.g. in one instance there was a gap of one year between the date of correspondence recorded. It was noted during testing that some of the reminders to debtors were from individual's email accounts, instead of the generic email accounts set up for debtors' invoices and reminders.	Management to review the aged debtors list to ensure that debtors are chased within reasonable timescales. Reminders or follow-up emails be sent from the generic debtors' email accounts only.	3	*Regular meetings are held by the Head of Transactional Services with the Payments and Supplies Manager to review outstanding debts and the reports are reviewed to ensure that debts are regularly followed up. Team have been reminded to use the generic email account rather than their own personal mailbox.*	*N/A*	*N/A*
4	Directed	A report of all payments for Norfolk and Suffolk was obtained and a sample of 20 transactions per Constabulary was tested to check that the transactions were supported by an appropriately authorised invoice. It was noted that the utility bills for Total Energies GP energy are sent to Finance for Payment without evidence of authorisation by the budget holder.	Payment requests for utility bills to evidence approval of invoice by the budget holder.	3	*Utility bills are generally over £50k and as per Financial Regulations and Head of Finance approves. Facilities will copy in Head of Estates and Facilities Manager in future ahead of the payment in case of any concerns. Head of Estates receives reports from the external energy system (Laser) of all charges.*	*Complete*	*Head of Transactional Services*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	For Suffolk accommodation costs paid to Agitto, these are checked against booking requests. A process is not in place to ensure that payment made to Agiito for Norfolk accommodation costs are checked against booking requests.	Checks be completed for Norfolk accommodation costs booked with Agiito.	3	*The accommodation booking process and accounting of those costs will be reviewed for Norfolk.*	31/03/24	*Head of Finance / Head of Transactional Services*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	Debtors are expected to be followed up monthly. Staffing issues have impacted the accounts receivable team being able to chase up debtors accordingly.	Protected time to be assigned to enable the AR team to follow up debtors accordingly.	*See recommendation 3.*

FINAL

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Executive Summary – Fuel Usage and Security of Fuel Cards

OVERALL ASSESSMENT

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

Adequate & effective governance, risk and control processes

SUBSTANTIAL ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Use of fuel is not effectively controlled, leading to increased costs to the Constabularies.

SCOPE

The audit reviewed the arrangements in place for ensuring there are appropriate controls in place in relation to fuel usage and security of fuel cards.

KEY STRATEGIC FINDINGS

All transactions using fuel cards and bunkered fuel are logged and monitored through the Triscan system.

Contracts are in place for both fuel cards and fuel supplies. These were both procured from government frameworks to obtain best value for money.

Allstar provides quarterly data about fuel card use, which includes highlighting potential issues, such as cards with the highest prices paid and vehicles where odometer readings have not been recorded. However, this data is not used to best effect to address these problems.

GOOD PRACTICE IDENTIFIED

Fuel shortages are considered as part of business continuity planning. Potential price increases have been modelled to understand their impact on budgets.

Allstar monitors the use of individual fuel cards and provides alerts when a discrepancy or potential misuse is identified.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	2	0

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

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Assurance Review of Risk Management

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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	The fuel card provider, Allstar, provide a quarterly report with data analysis about the use of cards for that period. This includes average price paid for each fuel type, purchases by brand, most used cards and cards with the highest and lowest average price paid. However, the Forces do not make full use of this data to monitor excessive fuel spend.	Use the data provided by Allstar in a targeted manner to address issues with users not choosing the most economical means of refuelling, for example not using bunkered fuel when this is an option or using branded petrol stations rather than supermarkets.	3	*Agree with the auditor's findings.* *Both AllStar and inhouse data is available to analyse and proactively target opportunities to reduce future fuel spend.* *Monthly reports will be forwarded to Policing Commanders and Departmental Heads identifying those transactions where a more cost-effective alternative refuel was available. This will be escalated where required. Consideration to Force Orders. 60 Second Briefing, vehicle logbook wording etc will also be given.*	*30/11/23*	*Head of Transport and Uniform*
2	Directed	Vehicle users are required to provide an odometer reading for the vehicle when they refuel. However, in around 15% of cases this is not recorded. Although mileage data is also captured from telematics and servicing records, it would be simpler if this was available in a single place so that fuel usage can be better monitored.	Vehicle users to be reminded of the need to provide odometer reading when refuelling, and reports to be run to identify where vehicle users are not providing odometer readings so that they can be chased up accordingly.	3	*Agree with the auditor's findings.* *Monthly reports as detailed at 1. above will include a section for transactions where odometer readings are not provided by the vehicle user.* *It should be noted that telematics provides real-time odometer readings.*	*30/11/23*	*Head of Transport and Uniform*

PRIORITY GRADINGS

1 URGENT	Fundamental control issue on which action should be taken immediately.	
2 IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	
3 ROUTINE	Control issue on which action should be taken.	

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Executive Summary – Business Interests and Secondary Employment

OVERALL ASSESSMENT

REASONABLE ASSURANCE

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Business interests and additional occupations are not effectively monitored and managed, potentially leading to conflicts of interest and impacts on performance.

KEY STRATEGIC FINDINGS

Processes and responsibilities for business interests are clearly defined in the Business Interests and Additional Occupations Policy.

Applications, reviews and appeals are processed and approved in accordance with the policy.

There is a lack of resilience in the administration of the process, as a single member of staff is responsible for the majority of it.

Officers and staff do not always notify Professional Standards Department (PSD) of changes to their business interests, and it is not clear whether managers are reviewing interests with their staff.

GOOD PRACTICE IDENTIFIED

All supporting documents for each business interest, including application forms, email and other communications, are retained.

The Forces introduced new random activity checks for a sample of business interests, in response to a HMICFRS recommendation.

SCOPE

The review considered 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

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	2	0

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.

2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.

3	ROUTINE	Control issue on which action should be taken.

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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	There is a lack of resilience in the team, with the Business Interest Administrator being the only person who knows all parts of the process. There are also no written procedures or guidance on the process that other staff could follow if necessary.	Review the arrangements for cover in the absence of the Business Interest Administrator, including training for other members of staff within the team and preparing procedure notes/guidance on the key parts of the process.	2	I agree that resilience is an issue with regards to the processing of business interests. To address this, I plan to upskill our PSD Administrator. We will train her in the basic processes to provide greater resilience. I have also asked Alex to create detailed process maps to be stored centrally on the W DRIVE which Jemma and others will be able to follow if Alex is ever absent.	Due to the high demand and staffing issues already facing the SIT, I would hope this will be completed in the next 6 months.	*Ps 4 CHAPMAN*
2	Directed	The Business Interests and Additional Occupations Policy states clearly that individuals are responsible for ensuring that any changes to their business interests are notified to Professional Standards Department (PSD). However, there are many cases where an interest ends but this is not notified to PSD and the interest does not get closed until the next review.	Officers and staff be reminded of their responsibilities in respect of business interests, in particular the requirement to update PSD if there are any changes.	3	A reminder will be added to the Learning times publication in August 2023. We are also completing an internal audit of older BI's to establish if they are still active.	The learning times article will be completed this month, the wider audit will take up to 6 months to complete.	*Ps 4 CHAPMAN*
3	Directed	The responsibility for Line managers in relation to monitoring of both officers and staff business interests needs to be enhanced. Line managers to discuss officers/staff business interest and any impact their business interests is having on	To ensure that business interests are regularly reviewed and monitored, business interests to form part of the Professional Development Review (PDR) discussions.	3	The reminder in the learning times publication will include the requirement to discuss BI's as part of the PDR discussions. There is already a prompt within the ePDR.	The learning times article will be completed this month.	*Ps 4 CHAPMAN*

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
		their role within the Professional Development Review (PDR) discussions.					

PRIORITY GRADINGS

| 1 | URGENT | Fundamental control issue on which action should be taken immediately. | | 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. | | 3 | ROUTINE | Control issue on which action should be taken. |

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Chief Constables of Norfolk and Suffolk Constabularies
Assurance Review of Risk Management

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Executive Summary – Risk Management

OVERALL ASSESSMENT

REASONABLE ASSURANCE

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

KEY STRATEGIC FINDINGS

Management is aware that the Risk Management Policy and Procedure Note are due for review December 2023. From discussion and review it is clear that the risk process has been enhanced since the documents were written.

Examples of good practice have been provided as part of this review which will aid the review and refresh of the Risk Management Policy and Procedure Note.

Controls and assurances are not separately listed on the Strategic Risk Registers, in addition gaps in controls are not clearly listed.

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

To provide assurance on the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification, and risk mitigation.

GOOD PRACTICE IDENTIFIED

From discussion with Heads of Department the Risk and Compliance Manager acts as a sounding board and support, as well as provides moderation. This helps actively promote risk management within the constabularies.

Significant and high scoring risks are used to inform the business of the Strategic Planning and Monitoring Group which maintains and manages oversight of the Change Management Programme and use of resources.

SCOPE

This audit covered the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification, and risk mitigation.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	3	2

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.

2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.

3	ROUTINE	Control issue on which action should be taken.

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	There is a Joint Risk Management Policy in place for Norfolk and Suffolk Constabularies and a separate Risk Management Procedure Note in place for Norfolk and Suffolk. The Policy and Procedure are due for review December 2023.	The Joint Norfolk and Suffolk Risk Management Policy and Procedure be reviewed and updated in light of good practice and aligned with the Corporate Governance Framework. The Risk Management Policy be expanded to include a clear definition of Risk Management, Risk Identification, Risk Assessment the mechanism by which risk is categorised, the use of Risk Appetite in managing the Constabulary business and the Committee roles in overseeing risk management.	2	*Accepted in part…*	31/12/23	*Risk Manager*
		From discussions with the Risk and Compliance Manager and review of the risk management documentation it is clear that the risk management process has been further enhanced since the Policy and Procedure were produced.	In addition, the following are to be included within the policy/procedures,		*The policy and procedure will be updated in line with its review deadline (December 2023) to reflect the enhanced practices we now have in place.*		
		Whilst the Risk Management Policy includes a statement of Policy there is no clear definition of Risk Management, Risk Identification, Risk Assessment, Categorising Risk and Oversight of risk within the Risk Policy.	An Executive Lead be identified for Risk Management;		*Definitions are already included within the documents so we do not fully accept this part of the recommendation.*		
		It was noted that the Corporate Governance Framework refers to a Constabulary Risk Management Strategy. There is no reference to a Risk Management Strategy in the Risk Management documented reviewed.	A summary of the alignment process with the annual statements;		*We agree that the list of "areas to be included" will be reviewed and considered as part of the policy and procedure refresh outlined above.*		
		This to ensure that the documents meet key requirements, reflect the risk management processes in place and ensure consistent risk management process is followed.	The process for reviewing and moderating risks to ensure consistency;		*The Risk Management policy and procedure are scheduled to be reviewed and revised before the current December 2023 deadline.*		
			The process for reviewing risks for escalation and/or aggregation onto the Strategic Risk Register;				
			The process for closing risks;		*All the changes requested to the policy procedures noted will be reviewed and included within the new documents.*		
			Detail of where oversight and scrutiny of management of risks is undertaken to reflect current practices.				

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
3	ROUTINE	Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	There is a reference to risk appetite in the Policy, and a more detailed statement in the Procedure Note. The description does not clearly differentiate between Risk Appetite and Risk Tolerance.	The definition of the constabularies Risk Appetite, as well as the constabularies' Risk Appetite itself be updated. Going forwards the overarching, and specific Risk Appetite to be reviewed annually as part of Strategic Planning and annual Outcome Based Budgeting process.	2	*As above this will be reviewed and updated as part of the Risk Management policy and procedure review due in Dec 2023.* *This will be taken forward as part of the wider FMS and OBB annual planning processes that feeds into SPM.*	*31/12/23* *30/04/24*	*Risk Manager* *Organisational Change Manager & Risk Manager*
3	Directed	Audit testing showed that risks on the operational risk register include risk owner, original score/current mitigated score, controls, date added. There is no date of agreed actions to mitigate the risk.	Agreed mitigating actions to include a date by which the action be completed to ensure that the risk is managed in a timely manner.	3	*This will be included in the procedure document once reviewed.* *The Risk Manager will also start to embed this practice through consultation / engagement and a review of training materials (linked to policy and procedure review).*	*31/12/23* *30/04/24*	*Risk Manager* *Risk Manager*
4	Delivery	Audit testing showed that updates were provided regularly for all risks, however one risk register did not include a date of that update. One risk register had four risks with no updates for over two months.	Dates of updates are included on all risk register entries, and risk register updates be provided monthly as per the guidance.	3	*Accepted in part….* *Risk Manager to review R&Is and ensure dates are included on an ongoing basis.* *However, we are happy to accept that some low scored risks may not be updated monthly and therefore we will make sure the RM policy and procedure guidance reflects this.*	*31/07/23* *31/12/23*	*Risk Manager* *Risk Manager*

PRIORITY GRADINGS

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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	Audit testing of four risks on the Strategic Risk Register (SRR) showed that. 1. Controls and assurances are not listed separately. From review, the narrative primarily focusses on controls; 2. The SRR spreadsheet does not require identification and recording of gaps in control and assurance; 3. For two of the risk actions, deadlines had been revised but the narrative did not explain the delay; 4. There are no assurances listed on the SRR, and no performance measures included.	Controls and assurances be listed separately. Performance outcome measures be included and updated regularly to support reporting on assurance on the SRR.	3	*Accepted in part…* *There is further adaption required to both Forces SRRs in light of new priorities and plans that are now in place.* *As part of that work we will work with Chief Officers to show controls and assurances separately.* *Not accepted. This is a much wider piece of work and will create a significant increase in demand. At present we do not have capacity to take this extra work on but is something we will keep in mind.*	*31/12/23*	*Risk Manager*

PRIORITY GRADINGS

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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	The Risk Management Procedure Note covers identification of risks and key sources of intelligence for identifying those risks, but the sources of intelligence have not recently been reviewed.	Given that the Risk Management documents are due for review, it would be sensible to consider whether the sources of intelligence listed are current and up to date.	*This will be considered as part of the review of RM policy and procedures.*
2	Directed	From review of the Norfolk Strategic Risk Register (SRR) (December 2022) and Suffolk SRR (January 2023) it was noted that there was no reference to internal fraud and anti-corruption risks or mitigating actions identified.	Both Norfolk and Suffolk SRRs are reviewed to considered whether a separate risk of fraud is necessary.	*Fraud and anti-corruption is picked up on an individual basis as part of the Constabulary PDR process and covered by PSD policies.* *Following the publication of the Casey review a discussion will take place with Chief Officers about the inclusion of fraud and anti-corruption in the SRR documents.*

PRIORITY GRADINGS

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Progress against Annual Plan

2022/23 Internal Audit 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	
Whistleblowing	3	Final Report	Was undertaken in quarter 4 at the request of management
Use of Social Media	2	Final Report	Was undertaken in quarter 4 at the request of management
Key Financials	4	Final Report	
Risk Management	4	Final Report	
Overtime and Additional Allowances	2	Draft Report	Was undertaken in quarter 4 at the request of management.
Local procurement compliance including waivers	2	Draft Report	Was moved to quarter 4 at the request of management.
Commissioners Grants	4	Fieldwork complete	Undertaken in quarter 2 of 2023/24 at the request of management.

PRIORITY GRADINGS

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Assurance Review of Risk Management

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System	Planned Quarter	Current Status	Comments
Firearms Licensing	4	Fieldwork in progress	Management requested that audit was undertaken in quarter 2 of the 2023/24 financial year. Audit commenced but had to be paused. The audit was paused due to the Preventing Future Deaths reviews, that was required to be completed nationally.
Succession Planning	4	Fieldwork in progress	Management requested that audit was undertaken in quarter 2 of the financial year, as they were not able to support the audit when it was scheduled.
Norfolk OPCC – Community Safety Partnership	4	Fieldwork in progress	This is an audit for the Office of the Police and Crime Commissioners only.

2023/24 Internal Audit Plan

System	Planned Quarter	Current Status	Comments
Business Interest, Secondary Employment and Declaration of Interest	1	Final report	
Fuel Usage and Security of Fuel Cards	1	Final report	
Business Continuity	1	Draft Report	
Expenses	3	Fieldwork complete	Audit has been brought forward due to the Grievance Reporting and Management and the Staff Retention and Staff Appraisals Audits being delayed.
Sustainability	1	Fieldwork is in progress	The audit commenced 7th August
Fleet Management Strategy	1	Audit scoped, ready to schedule	It has been requested that the audit is undertaken in quarter 4 of the financial year due to the fleet management strategy being reviewed.
Grievance Reporting and Management	1	Audit scoped and scheduled	Original start date was the 18th July, HR were not able to support original agreed date due to this being during holiday period, revised start date of the 3rd October has been agreed.

PRIORITY GRADINGS

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Staff Retention and Staff Appraisals	1	Audit scoped and scheduled	The audit has been agreed to commence 4th September. It was requested that this was undertaken after holiday period.
ICT Cyber Security Maturity	2	Audit scoped, ready to schedule	Awaiting confirmation of start date. Audit days from the 2022/23 have been transferred to the 2023/24 audit so that in-depth 23/24 internal audit can be undertaken.
Ill Health Retirement	2	Audit scoped, ready to schedule	The audit is proposed to commence 18th September
Planned and Preventative Estate Maintenance	2	Audit scoped and scheduled	The audit is commencing 23rd August
Firearms Management and Training	2	Audit scoped and scheduled	The audit is commencing 21st August.
Absence Management including Limited Duties	2	Audit scoped, ready to schedule	Awaiting confirmation of start date
New E-recruitment systems	2	Audit scoped, ready to schedule	Awaiting confirmation of start date
Subscriptions	3	Audit scoped, ready to schedule	The audit is proposed to commence 29th September
Out of Court Disposals (OOCDs)	3	Audit scoped and scheduled	The audit has been agreed to commence 1st November
Procurement Strategy and Compliance	3	Audit scoped, ready to schedule	The audit is proposed to commence 14th December
Data Quality	3	Audit scoped and scheduled	The audit has been agreed to commence 21st November
Key Financial Controls	4	Audit scoped, ready to schedule	The audit is proposed to commence 11th February
Risk Management	4	Audit scoped, ready to schedule	Awaiting confirmation of start date
Culture and Required Behaviour	4	Audit scoped, ready to schedule	The audit is proposed to commence 9th January
Change Management	3	Audit scoped and scheduled	Transferred from the 2022/23 internal audit plan
ICT Strategy	2	Audit scoped and scheduled	Transferred from the 2022/23 internal audit plan
System ERP / Enact / DMS / Chronicle Interface	2	Audit scoped and scheduled	Transferred from the 2022/23 internal audit plan
Data Protection / Freedom of Information	2	Audit scoped, ready to schedule	Transferred from the 2022/23 internal audit plan
Security of Seized Proceeds of Crime (Cash and Assets)	2	Audit scoped and scheduled	Transferred from the 2022/23 internal audit plan

PRIORITY GRADINGS

| 1 | URGENT | Fundamental control issue on which action should be taken immediately. | 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. | 3 | ROUTINE | Control issue on which action should be taken. |

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Vetting	2	Audit scoped and scheduled	Transferred from the 2022/23 internal audit plan. Due to requirements to incorporate findings from national vetting review.
Agile Working	2	Audit scoped and scheduled	Transferred from the 2022/23 internal audit plan
Resource Management Unit	2	Audit scoped and scheduled	Transferred from the 2022/23 internal audit plan

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.

Recommendations Update

Recommendations implemented since the last Audit Committee meeting;

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
Seized Monies	Additional resilience be factored into the seized monies process after the monies have been banked.	2	*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.*	*30/09/22*	*Head of Shared Services Centre*	*Additional resilience has been factored in, a further resource is in place*
Procurement Strategy and Policy	A review be undertaken of the process for approving orders less than £50,000 where local signatories are unavailable.	3	*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.*	*30/09/22*	*Head of Commercial Services*	*This has been addressed, a review of the process for approving of orders less than £50k has been undertaken,* *In addition, the Head of Commercial Services now works in-house which provides greater scrutiny over the process for approving of orders.*
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	3	*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*	*01/11/22*	*Head of WHSW*	*This has been addressed, written procedures have been developed. A process is now in place to ensure that policies and procedures remain up to date.*

PRIORITY GRADINGS

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Chief Constables of Norfolk and Suffolk Constabularies
Assurance Review of Risk Management

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
	timely review and approval of procedures within the department.		*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.*			
Key Financials	Management to review the aged debtors list to ensure that debtors are chased within reasonable timescales. Reminders or follow-up emails be sent from the generic debtors' email accounts only.	3	*Regular meetings are held by the Head of Transactional Services with the Payments and Supplies Manager to review outstanding debts and the reports are reviewed to ensure that debts are regularly followed up. Team have been reminded to use the generic email account rather than their own personal mailbox.*	03/07/23	*Head of Transactional Services*	*This has been completed, monthly meetings are now taking place and the team have been reminded of the need to use the generic email account.*
Key Financials	Payment requests for utility bills to evidence approval of invoice by the budget holder.	3	*Utility bills are generally over £50k and as per Financial Regulations and Head of Finance approves. Facilities will copy in Head of Estates and Facilities Manager in future ahead of the payment in case of any concerns. Head of Estates receives reports from the external energy system (Laser) of all charges.*	03/07/23	*Head of Transactional Services*	*This has been completed, the Head of Estates and Facilities Manager is signing off invoices.*

PRIORITY GRADINGS

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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
Recruitment	A recruiting of police officer policy be produced and made accessible.	2	*The production of this policy remains a key priority, but the key dependencies (the introduction of PEQF and the OLEEO E-Recruitment System) remain outstanding. The Implementation Date therefore takes these into account.*	*30/06/22*	*30/04/23 & 30/06/23*	*Head of Resourcing*	*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 June 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.*
Recruitment	The recruiting of police staff policy be reviewed to ensure that it reflects current legislation.	2	*As stated within the finding, this has been delayed by the expected implementation of the new e-recruitment system. The review will take place as soon as implementation allows.*	*30/06/22*	*30/04/23 & 30/06/23*	*Head of Resourcing*	*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 June 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*

PRIORITY GRADINGS

| 1 | URGENT | Fundamental control issue on which action should be taken immediately. | 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. | 3 | ROUTINE | Control issue on which action should be taken. |

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Priority Gradings (1 & 2)

1	URGENT	Fundamental control issue on which action should be taken immediately.

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3	ROUTINE	Control issue on which action should be taken.

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.

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Assurance Review of Risk Management   Page 30

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 and Anti-Crime Alerts issued in the last three months which may be of relevance to the Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk 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 – 230006	Tips for Virtual Meetings and Video Conferencing during the COVID-19 Pandemic		**No Action Required** For information only to Audit Committees and Boards / Governing Bodies.
CBN – 230009	Guidance issued by HMRC on tax avoidance schemes		**Action Required** Raise the profile of tax avoidance across networks and communication channels Support HMRC by sharing the following link with stakeholders to help raise awareness among workers in the health and social care sectors, and to warn them of the risks of getting involved in tax avoidance. Tax avoidance – don't get caught out – Don't get caught out by tax avoidance – learn what it is and how to spot it (taxavoidanceexplained.campaign.gov.uk)

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.

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

Internal Audit Annual Report

2022/23

AUGUST 2023

Internal Audit Annual Report

Introduction

This is the 2022/23 Annual Report by TIAA on the internal control environment at the Office of the Police and Crime Commissioners for Norfolk and Chief Constable of Norfolk Constabulary. The annual internal audit report summaries the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control. This report is designed to assist the Audit Committee in making 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 and relevant guidance issued by the Accounts & Audit Regulations 2015.

HEAD OF INTERNAL AUDIT'S ANNUAL OPINION

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

This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which

must be obtained by the Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary from its various sources of assurance.

Internal Audit Planned Coverage and Output

The 2022/23 Annual Audit Plan approved by the Audit Committee was for 275 days of internal audit coverage in the year. Management have requested that eight reviews from 2022/23 are transferred to the 2023/24 internal audit plan, as operational reasons has impacted the ability for these audits to be delivered in 2022/23.

The planned work that has been carried out against the plan and the status of work against the 2022/23 annual plan is set out at Annex A.

No extra work was carried out which was in addition to that set out in the Annual Audit Plan.

Assurance

TIAA carried out 13 reviews from the 2022/23 internal audit plan, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve Office of the Police and Crime Commissioners for Norfolk and Chief Constable of Norfolk Constabulary objectives. Currently, there are four reports at fieldwork stage. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Three audits from 2021/22 were reported in 2022/23. Details of the 2022/23 are provided in Annex A and details of the 2022/23 are provided in Annex B and a summary is set out below;

Assurance Assessments	Number of Reviews
Substantial Assurance	1
Reasonable Assurance	12
Limited Assurance	-
No Assurance	-

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Internal Audit Annual Report

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

We made the following total number of recommendations on our audit work carried out in 2022/23.

Urgent	Important	Routine
-	29	38

Audit Summary

Control weaknesses: There was one area reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' or 'no assurance'. Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

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

Risk Area	Urgent	Important	Routine
Directed			
Governance Framework	-	15	16
Risk Mitigation	-	-	1
Compliance	-	14	19
Delivery			
Performance Monitoring	-	-	2
Sustainability	-	-	-
Resilience	-	-	-

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

Operational
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Independence and Objectivity of Internal Audit

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

Performance and Quality Assurance

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

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

Release of Report

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

Date Report issued:	August 2023

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Annexes

Actual against planned Internal Audit Work 2022/23

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Performance Management	Assurance	10	10	Substantial	
Complaints	Assurance	10	10	Reasonable	
Workplace Health	Assurance	14	14	Reasonable	
Whistleblowing	Assurance	10	10	Reasonable	
Risk Management	Assurance	10	10	Reasonable	
Safeguarding	Assurance	10	10	Reasonable	
Use of Social Media	Assurance	10	10	Reasonable	
Key Financials	Assurance	16	16	Reasonable	
Overtime and Additional Payments	Assurance	12	12	Reasonable	Draft Report
OPCC - Local Procurement including Contract Standing Orders	Assurance	10	10	Reasonable	Draft Report
Firearms Licensing	Assurance	10	0	Fieldwork in progress	
Agile Working	Assurance	12	0	Fieldwork in progress	
Commissioners Grant	Assurance	10	0	Fieldwork complete	
Succession Planning	Assurance	14	0	Fieldwork in progress	
Norfolk OPCC - Community Safety Partnership	Assurance	12	0	Fieldwork in progress	
Change Management Programme	Assurance	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan. Management requested that this was undertaken in 2023/24 due to operational pressures.
ICT Strategy	ICT Audit	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan.

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Internal Audit Annual Report

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ICT Project Management – Support for New Projects	ICT Audit	12	0		At the request of management this has been transferred to the 2023/24 internal audit plan.
System ERP / Enact / DMS / Chronicle interfaces	ICT Audit	12	0		At the request of management this has been transferred to the 2023/24 internal audit plan.
Cyber Security	ICT Audit	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan.
Data Protection / Freedom of Information	Assurance	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan. The planned audit was delayed due to operational pressures.
Security of Seized Proceeds of Crime (Cash and Assets)	Assurance	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan. The planned audit was moved to 2023/24 due to the relocation of the main Norfolk property store.
Vetting	Assurance	14	0		At the request of management this has been transferred to the 2023/24 internal audit plan. The planned audit was delayed due to the national investigation surrounding vetting.
Follow-up	Follow-up	10	10		
Annual Planning	Management	1	1		
Annual Report	Management	1	1		
Audit Management	Management	15	15		
Total Days		**275**	**139**		

Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary
Internal Audit Annual Report

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Annexes

Internal Audit Work 2021/22 reported in 2022/23

System	Type	Assurance Assessment	Comments
Absence Management including Limited Duties	Assurance	Reasonable	Reported in 2022/23
Establishment, Capacity, Recruitment and Retention	Assurance	Reasonable	Reported in 2022/23
Policing Education Qualification Framework	Assurance	Reasonable	Reported in 2022/23

Audit Committee
Forward Work Plan

29 August 2023

Welcome and Apologies	
Declarations of Interest	
Internal Audit 2023/24 Summary of Internal Control (and any outstanding 2022/23 audit reports) Final Internal Audit Annual Report 2022/23	Reports from Head of Internal Audit
Forward Work Plan	Report from CFO

10 October 2023

Committee Briefing 10 October	RCRP/Estates Strategy update
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting **4th July and 29 August 2023**	
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
Draft Annual Governance Statement 2022/23	Report from CFO
Forward Work Plan	Report from CFO
Part 2 Private Agenda	
Minutes of meeting **4 July 2023**	
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

24 January 2024

Committee briefing 24 January 2024	Cyber crime/ Data quality
Welcome and Apologies	

Declarations of Interest	
Minutes of meeting **10 October 2023**	
Actions from previous meeting	Action Log
Internal Audit 　　2023/24 Summary of Internal Control	Report from Head of Internal Audit TIAA
Treasury Management 　　2023/24 Half Year Update 　　2024/25 Strategy (draft)	Report from CFO
Audit Committee Effectiveness (Skills)	Report from CFO
Forward Work Plan	Report from CFO
Part 2 Private Agenda	
Minutes of meeting **10 October 2023**	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	

26 March 2024

Committee briefing **26 March 2024**	Benchmarking/Data Protection & GDPR
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting **24 January 2024**	
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 　　2023/24 Progress update and follow up report	Report from Head of Internal Audit
Forward Work Plan	Report from CFO
Part 2 Private Agenda	
Minutes of meeting **24 January 2024**	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	

July 2024

Committee briefing **July 2024**	Value for Money/Fraud and Economic Crime
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting **26 March 2024**	
Actions from previous meeting	Action Log
Internal Audit Summary of Internal Control 2024/25 updated Plan Draft Annual Report	Reports from Head of Internal Audit (TIAA)
Audit Committee Annual report	Report from Chair and CFO
Accounting Policies	Report from CFO/ACO
Draft Terms of Reference	Reports from CFO

Forward Work Plan	Report from CFO
Part 2 Private Agenda	
Minutes of meeting **26 March 2024**	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	

Note:-

1. An Audit Skills questionnaire will be sent out in October 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