



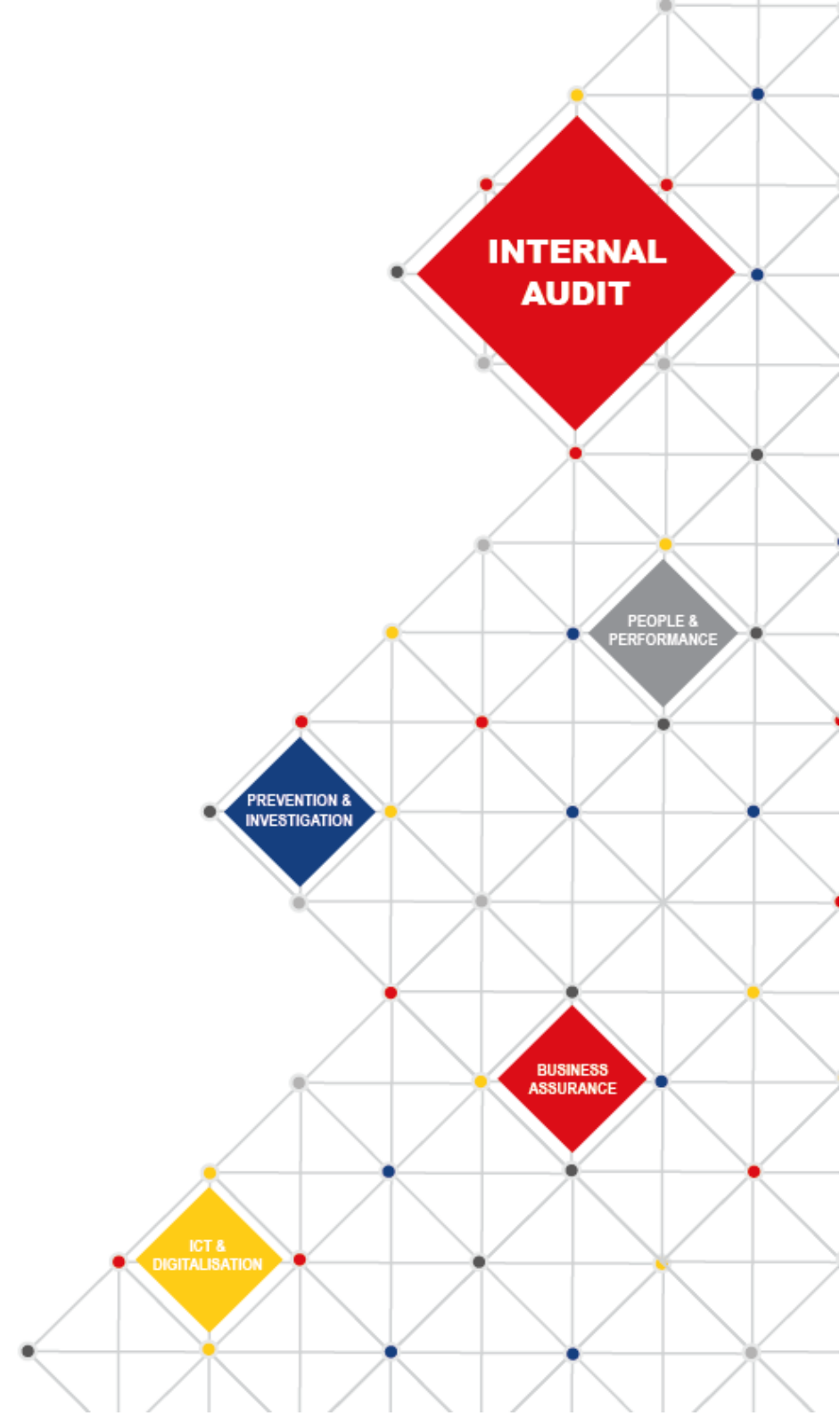
**The Police and Crime Commissioner for  
Gwent and the Chief Constable Gwent  
Police**

**Summary Internal Controls Assurance  
(SICA) Report**

**May 2019**

**FINAL**

**2018/19**



## INTRODUCTION

1. This summary report provides the Joint Audit Committee with an update on the progress of our work as at 21<sup>st</sup> May 2019.

## PROGRESS AGAINST THE 2018/19 ANNUAL PLAN

2. Our progress against the Annual Plan for 2018/19 is set out in Appendix A. A copy of the agreed plan is provided in Appendix B.

## INTERNAL CONTROL FRAMEWORK

3. The key strategic governance, risk management and control matters identified from the five further reviews completed from the 2018/19 plan since the previous Joint Audit Committee are summarised below.

*Key Strategic Governance, Risk Management and Control Matters*

Review	High level
<b>Counter Fraud – Payments Healthcheck</b>	<p>Testing on the procurement and purchasing ledger data did not identify fraudulent behaviour, however significant control issues were identified.</p> <p>The process for checking compliance with IR35 needs to be reviewed, improved and formally documented within a policy and procedure.</p> <p>Three invoices were paid to the correct supplier but also to the wrong supplier.</p>
<b>Staying Ahead 8 Theme – Corporate Communications</b>	<p>There has been a change in management of the Communications team and a number of changes have been put in place or recommended for consideration by the Operational Efficiency and Effectiveness Board. (OEEB)</p> <ul style="list-style-type: none"> <li>• A Communications Delivery Plan to support the Communications and Engagement Strategy has been drafted but has not yet been approved.</li> <li>• Campaign evaluations need to be performed and then be reported within the Key Performance indicators that will be set within the department.</li> <li>• Departmental resource needs have been established within the Options Paper "What Works" which is due to be presented to the Operational Efficiency and Effectiveness Board for consideration and approval.</li> </ul>
<b>Follow Up – End of Year</b>	<p>The key findings were:</p> <ul style="list-style-type: none"> <li>• 29 out of 68 (43%) recommendations reviewed have been implemented by Gwent Police.</li> <li>• Of the eight recommendations classified as not implemented, two are no longer applicable. A further recommendation in the Estate Management – Governance audit could not be followed up as the responsible person was not available during the audit and the recommendation has been carried forward as not implemented.</li> </ul>

Review	High level
	<ul style="list-style-type: none"> <li>Of the recommendations in progress, 11 related to Local Policing – Property and Cash and had a revised implementation date of 31st March 2019.</li> </ul>
<b>HR Management – Learning and Development</b>	<p>Urgent attention needs to be given to ensuring all staff complete all mandatory courses within a specified period of time:</p> <ul style="list-style-type: none"> <li>The Service Delivery Manager and Chief Inspector need to complete the Learning and Development (L&amp;D) People Plan for 2019-2022 in Quarter 2 2019.</li> <li>All training (internal and external), conferences and training fees be directed through the L&amp;D department to ensure completeness of training records.</li> <li>The department look to optimise the functionality of the new system to save cost and time once the core system has been embedded.</li> <li>Effectiveness of training needs to be captured to constantly update and improve course content.</li> </ul>
<b>Collaborative Project – TARIAN ROCU</b>	<p>There are satisfactory arrangements in place for effectively managing TARIAN ROCU within the period under review.</p> <ul style="list-style-type: none"> <li>The budget setting process needs to be evaluated to determine when meaningful robust information can be made available.</li> <li>Specific costs relating to the TARIAN that have been borne by the three forces and not recharged need to be identified and either accepted and either recharged in full, not recharged or a contribution agreed.</li> <li>Confirmation of base funding should be prioritised, core funding could be underwritten and then guaranteed to enable Operational activities to continue unhindered.</li> <li>An undertaking that any funds returned to reserves are available to TARIAN when required needs to be obtained.</li> </ul>
<b>Governance Assurance Framework</b>	<p>A Joint Risk Management Policy and Strategy are in place. These set out the processes for identifying, recording, assessing and monitoring risk.</p> <p>A two layer approach has been adopted with operational/departmental registers reviewed at Delivery Board or OPCC Board level with escalation as necessary to the Scrutiny and Performance Executive Board. The Joint Strategic Risk Register is monitored by the Chief Officer Team and the Joint Audit Committee reporting to the Strategic Policing Board annually.</p> <ul style="list-style-type: none"> <li>The risk registers, with the exception of the programme registers, do not clearly set out the controls in place, making it difficult to assess their effectiveness or identify where assurance can be obtained.</li> <li>Risk titles and descriptions are generally the same and do not provide sufficient clarity as to the nature of the risk which may lead to differences in interpretation and identification of assurance.</li> </ul>

## EMERGING GOVERNANCE, RISK AND INTERNAL CONTROL RELATED ISSUES

4. We have identified no emerging strategic risks which could impact on the overall effectiveness of the governance, risk and internal control framework of the organisation. A summary briefing on recent sector developments in risk/governance is given at Appendix C.

### AUDITS COMPLETED SINCE THE LAST REPORT TO COMMITTEE

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

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OE
Counter Fraud – Payments Healthcheck	Limited	18/03/2019	15/04/2019	17/04/2019	0	4	1	0
Staying Ahead 8 Theme – Corporate Communications	Reasonable	01/05/2019	03/05/2019	08/05/2019	0	3	3	4
Follow Up – End of Year	N/A	27/03/2019 & 08/05/2019	09/05/2019	13/05/2019	N/A			
HR Management – Training and Development	Limited	29/04/2019	20/05/2019	21/05/2019	1	6	2	3
Collaborative Project – TARIAN ROCU	Reasonable	17/04/2019	23/05/2019	24/05/2019	0	3	7	3
Governance Assurance Framework	Reasonable	17/05/2019	23/05/2019	24/05/2019	0	2	5	2

Copies of the finalised reports are available to Joint Audit Committee Members on request.

### CHANGES TO THE ANNUAL PLAN 2018/19

6. Management requested a review of the circumstances surrounding the Data Breach Freedom of Information Request, this was in addition to the agreed plan. This was undertaken and reported to the Joint Audit Committee in June 2018.

The second Contract Management review, which was scheduled to take place in January 2019 has been deferred to 2019/20 at the request of management.

Other operational changes to dates are noted in Appendix A.

## **FRAUDS/IRREGULARITIES**

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

## **LIAISON**

8. **Liaison with external audit:** We maintain ongoing communication with the Wales Audit Office.

## **PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS**

9. We have been advised that progress of completion of recommendations is monitored internally and not to include within this summary report, following a decision at the February 2016 Joint Audit Committee.

## **RESPONSIBILITY/DISCLAIMER**

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

## Progress against the Annual Plan for 2018/19

System	Planned Quarter	Days	Revised Quarter	Current Status	Comments
Data Breach Freedom of Information Request	-	4	1	Final report issued 1 <sup>st</sup> June 2018	Additional to plan. The final report was tabled at the June 2018 Joint Audit Committee under Any Other Business
Contract Management – Visit 1	2	3	1	Final report issued 30 <sup>th</sup> July 2018	Reported to September 2018 JAC
GDPR Compliance – Visit 1	2	3	1	Final report issued 31 <sup>st</sup> August 2018	Reported to September 2018 JAC
Vetting	2	4	1	Final report issued 21 <sup>st</sup> June 2018	Reported to December 2018 JAC
Payroll	3	5	2	Final report issued 15 <sup>th</sup> October 2018	Reported to December 2018 JAC
Debtors	3	4	3	Final report issued 1 <sup>st</sup> November 2018	Reported to December 2018 JAC
General Ledger	3	5	2	Final report issued 9 <sup>th</sup> November 2018	Reported to December 2018 JAC
Fleet Management – Single System	1	5	1	Final report issued 15 <sup>th</sup> November 2018	Reported to December 2018 JAC
Follow Up – Quarter 2	2	5	3	Final report issued 19 <sup>th</sup> November 2018	Reported to December 2018 JAC
Estate Management – Governance Arrangements	1	8	2	Final report issued 29 <sup>th</sup> November 2018	Reported to December 2018 JAC
Local Policing – Property and Cash	2	6	2	Final report issued 3 <sup>rd</sup> December 2018	Reported to December 2018 JAC
Creditors	3	5	3	Final report issued 13 <sup>th</sup> December 2018	Reported to March 2019 JAC

System	Planned Quarter	Days	Revised Quarter	Current Status	Comments
Business Continuity Planning	1	10	3	Final report issued 21 <sup>st</sup> January 2019	Reported to March 2019 JAC
Expenses and Additional Payments	3	5	3	Final report issued 23 <sup>rd</sup> January 2019	Reported to March 2019 JAC
Fixed Assets	3	5	4	Final report issued 10 <sup>th</sup> February 2019	Reported to March 2019 JAC
GDPR – Compliance Visit 2	2	3	4	Final report issued 15 <sup>th</sup> February 2019	Reported to March 2019 JAC
Budgetary Control	2	5	3	Final report issued 15 <sup>th</sup> February 2019	Reported to March 2019 JAC
Pensions	3	5	3	Final report issued 15 <sup>th</sup> February 2019	Reported to March 2019 JAC
FIRMS System Implementation	1-4	6	3	Final report issued 19 <sup>th</sup> February 2019	Reported to March 2019 JAC
Counter Fraud – Payments Health-check	3	7	4	Final report issued 17 <sup>th</sup> April 2019	
Staying Ahead 8 theme – Corporate Communications	2	6	2	Final report issued 8 <sup>th</sup> May 2019	
Follow Up – End of Year	4	5	4	Final report issued 13 <sup>th</sup> May 2019	
HR Management Training and Development	1	7	4	Final report issued 21 <sup>st</sup> May 2019	
Collaborative Project – TARIAN ROCU	2	4	2	Final report issued 24 <sup>th</sup> May 2019	
Governance Assurance Framework	1	10	1-4	Final report issued 24 <sup>th</sup> May 2019	
Contract Management – Visit 2	2	3	N/A	Deferred to 2019/20	Deferred to 2019/20 at management's request

System	Planned Quarter	Days	Revised Quarter	Current Status	Comments
Liaison with WAO	1 - 4	3	1-4	n/a	
2018/19 Annual Plan	1	6	1	Final plan issued	
2018/19 Annual Report	4	2	4		
Audit Management	1 - 4	15	1-4	Ongoing	

**KEY:**

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



## Annual Plan 2018-19

Quarter	Audit	Type	Days	Rationale & Scope
1	Governance Assurance Framework	Appraisal	10	<p><u>Rationale</u></p> <p>To develop a fully integrated Governance Assurance Framework and tailor subsequent internal audit coverage to gaps in Assurance, following the recently introduced new Manual of Governance and change of Governance structure in the Force.</p> <p><u>Scope</u></p> <p>The review considers the actions taken by the organisation to put in place and effective process for mapping the assurance received against the risks associated with the achievement of the corporate plan objectives to provide a structured internal control assurance environment including the appropriateness of the monitoring arrangements. The scope of the review does not include providing assurance that the arrangements cover all the risks facing the organisation or that the controls and/or monitors identified by the organisation are operating continuously and effectively.</p> <p><u>Executive Leads</u></p> <p>Assistant Chief Officer Chief of Staff, OPCC</p>
1	Business Continuity Planning	Assurance	10	<p><u>Rationale</u></p> <p>New arrangements in place, provided in conjunction with South Wales Police. To cover the Force and the Police and Crime Commissioners Office arrangements.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for business continuity planning including policy/strategy and procedures, organisational responsibility, plan details for various scenarios and testing. The scope of the review does not include providing assurance that the business continuity planning covers all the risks faced, or that the arrangements proposed operate continuously and effectively.</p> <p><u>Executive Lead</u></p> <p>Assistant Chief Constable</p> <p><u>Departmental Lead</u></p> <p>Superintendent Operational Support</p>

Quarter	Audit	Type	Days	Rationale & Scope
1	HR Management – Training and Development	Assurance	7	<p><u>Rationale</u></p> <p>New HR systems for scheduling training and rotas being introduced. New training scheme for Police Officers.</p> <p><u>Scope</u></p> <p>The review will consider the effectiveness of the arrangements for scheduling Training and Development for Police Officers and Staff and how the arrangements are aligned with the priorities in the Police and Crime Plan.</p> <p><u>Executive lead</u></p> <p>Deputy Chief Constable</p> <p><u>Departmental Lead</u></p> <p>Head of People Services</p>
1	Estate Management – Governance Arrangements	Assurance	8	<p><u>Rationale</u></p> <p>Newly developed Estate Management Strategy.</p> <p><u>Scope</u></p> <p>The review will consider the governance arrangements for the delivery of the outcomes in the Estate Strategy. The scope will include how the Strategy is developed, compiled, configured and monitored.</p> <p><u>Executive Lead</u></p> <p>Assistant Chief Officer Resources Chief Finance Officer, OPCC</p> <p><u>Departmental Lead</u></p> <p>Head of Estates</p>
1	Fleet Management – Single system	Appraisal	5	<p><u>Rationale</u></p> <p>A review of an aspect of Fleet Management has been included in each year of the Audit Strategy.</p> <p><u>Scope</u></p> <p>The review will apprise the effectiveness of the newly implemented fleet management system used across the three forces in South Wales.</p> <p><u>Executive lead</u></p> <p>Assistant Chief Officer – Resources</p> <p><u>Departmental Lead</u></p> <p>Head of Fleet</p>

Quarter	Audit	Type	Days	Rationale & Scope
2	Budgetary Control	Assurance	5	<p><u>Rationale</u> Key Audit risk area completed annually. Particularly important due to the continued cuts in funding.</p> <p><u>Scope</u> The review considers the budget preparation process, the monitoring arrangements, and reporting to the Strategy and Performance Board. The scope of the review does not include consideration of the assumptions used in preparing the budgets; depreciation policies; apportionment of central costs; or financial information included in tenders prepared by the organisation.</p> <p><u>Executive Lead</u> Assistant Chief Officer Resources Chief Finance Office (OPCC)</p> <p><u>Departmental Lead</u> Head of Finance</p>
2	Collaborative Project	Appraisal	4	<p><u>Rationale</u> Included in the plan annually, due to the increasing number of collaborative projects.</p> <p><u>Scope</u> This review across 3 Forces will consider the effectiveness of a joint project. Gwent Police have suggested that this is the Tarian Project and this will be discussed with the other Forces by TIAA.</p> <p><u>Executive Lead</u> Deputy Chief Constable</p> <p><u>Departmental Lead</u> Chief Superintendent</p>

Quarter	Audit	Type	Days	Rationale & Scope
2	Contract Management	Assurance	6	<p><u>Rationale</u> Significant spend on the development of the new Head Quarters building.</p> <p><u>Scope</u> The review considers the arrangements for monitoring the development contract for the new Headquarters building. The scope of the review does not include consideration of the funding arrangements or the specification of the developments</p> <p><u>Executive Lead</u> Assistant Chief Officer Resources Chief Finance Officer, OPCC</p> <p><u>Departmental Lead</u> Head of Estates</p>
2	Local Policing – Property and Cash	Compliance	6	<p><u>Rationale</u> Key fraud risk, loss of property and cash.</p> <p><u>Scope</u> The review will assess compliance with the key corporate procedures for Property and Cash in the operational areas of East and West.</p> <p><u>Executive Lead</u> East - Supt - Local Policing Area Commander West - Supt - Local Policing Area Commander</p>
2	Staying Ahead 8 theme – Corporate Communications	Appraisal	6	<p><u>Rationale</u> Staying Ahead 8 themes, included at the request of the Assistant Chief Officer of the force due to previous audit findings and ongoing changes in the department.</p> <p><u>Scope</u> The scope of the review will appraise the effectiveness of the corporate communication strategy.</p> <p><u>Executive Lead</u> Deputy Chief Constable</p> <p><u>Departmental Lead</u> Head of Corporate Communications</p>

Quarter	Audit	Type	Days	Rationale & Scope
2	Vetting	Compliance	4	<p><u>Rationale</u> Limited Assurance in 2017/18 review.</p> <p><u>Scope</u> The review will assess compliance with the internal vetting policy and check recommendations made in the 2017/18 review have been implemented. The scope of the review will not include providing assurance that all relevant staff and contractors are vetted.</p> <p><u>Executive Lead</u> Deputy Chief Constable</p> <p><u>Departmental Lead</u> Det Supt, Professional Standards Department</p>
2	GDPR Compliance Audit	Compliance	6	<p><u>Rationale</u> To help ensure compliance with the requirements of EU GDPR. The implementation of GDPR on 25<sup>th</sup> May requires significant changes to be made by organisations and breaches associated with non-compliance can be up to 4% of Global Turnover or €15M whichever is greater.</p> <p><u>Scope</u> The review will assess compliance with the key [EU] GDPR elements of:</p> <ul style="list-style-type: none"> <li>• Privacy Impact Assessments</li> <li>• Data Subject rights (e.g. Right to be forgotten)</li> <li>• Data Classification and Asset management</li> <li>• Data Security &amp; Breach Management</li> <li>• Governance &amp; Consent</li> <li>• Data Controllers &amp; Processors</li> </ul> <p><u>Executive Lead</u> <u>Assistant Chief Officer - Resources</u> Chief of Staff, OPCC</p> <p><u>Departmental Lead</u> <u>*No information received regarding Force*</u> Information Officer, OPCC</p>

Quarter	Audit	Type	Days	Rationale & Scope
3	General Ledger	Assurance	5	<p><u>Rationale</u> Key financial risk area completed annually</p> <p><u>Scope</u> The review considers the arrangements for providing an effective audit trail for data entered onto the general ledger and the appropriateness of the reports generated. The scope of the review does not extend to the budgetary control arrangements and bank reconciliations.</p> <p><u>Executive Lead</u> Assistant Chief Officer – Resources</p> <p><u>Departmental Lead</u> Financial Accountant</p>
3	Payroll	Assurance	5	<p><u>Rationale</u> Key financial risk area completed annually</p> <p><u>Scope</u> The review considers the arrangements for: the creation, amendment and deletion of payroll records; payment of allowances and pay awards; and payment of salaries. The scope of the review does not include determination of salary scales, appointment and removal of staff, severance payments or reimbursement of travel and subsistence expenses, or pension arrangements.</p> <p><u>Executive Lead</u> Deputy Chief Constable</p> <p><u>Departmental Lead</u> Head of People Services</p>

Quarter	Audit	Type	Days	Rationale & Scope
3	Creditors	Assurance	5	<p><u>Rationale</u> Key financial risk area completed annually</p> <p><u>Scope</u> The review considers the arrangements for authorising and paying costs incurred by the organisation and the arrangement for control of the organisation's cheques and automated payments. The scope does not include providing an assurance that the expenditure was necessary or that value for money was achieved from the expenditure committed.</p> <p><u>Executive Lead</u> Assistant Chief Officer – Resources</p> <p><u>Departmental Lead</u> Head of Finance</p>
3	Debtors	Assurance	4	<p><u>Rationale</u> Key financial risk area completed annually</p> <p><u>Scope</u> The review considers the raising of debtor accounts, collection of income, receipting, storage and banking of income received by the organisation. The scope of the review does not include identification of the activities giving rise to income for the organisation, the basis of calculating the rates to be charged or that all income receivable has been identified.</p> <p><u>Executive Lead</u> Assistant Chief Officer – Resources</p> <p><u>Departmental Lead</u> Head of Finance</p>

Quarter	Audit	Type	Days	Rationale & Scope
3	Fixed Assets	Assurance	5	<p><u>Rationale</u> Key financial risk area completed bi-annually</p> <p><u>Scope</u> The review considers the identification of assets that need to be recorded in the asset register, the identification, locating and recording of assets; inventories; and the disposal of assets. The scope of the review does not include consideration of the purchasing, depreciation policies or insurance arrangements.</p> <p><u>Executive Lead</u> Assistant Chief Officer – Resources</p> <p><u>Departmental Lead</u> Head of Finance</p>
3	Pensions	Assurance	5	<p><u>Rationale</u> Key financial risk area completed bi-annually</p> <p><u>Scope</u> The review considers the arrangements for: the management and control of the administration of pensions.</p> <p><u>Executive Lead</u> Assistant Chief Officer – Resources</p> <p><u>Departmental Lead</u> Head of Finance</p>
3	Expenses and additional payments	Compliance	5	<p><u>Rationale</u> Key financial risk area completed bi-annually</p> <p><u>Scope</u> The review will check compliance with the expenses and additional payments policy and procedure. The scope of the review will not include any other aspect of the Payroll arrangements</p> <p><u>Executive Lead</u> Deputy Chief Constable</p> <p><u>Departmental Lead</u> Head of People Service</p>



Quarter	Audit	Type	Days	Rationale & Scope
3	Counter Fraud - Payments Health-check	Appraisal	7	<p><u>Rationale</u></p> <p>The review will provide assurance against reputational damage due to fraudulent activity, non-compliance with legislation (Finance Act), regulation (IR35) and duplicated payments utilising our Data Analytics team to focus the auditors testing regime. The work will be carried out in quarter 2 to provide sufficient time to resolve any issues identified during the review.</p> <p><u>Scope</u></p> <p>The review will cover legislative and regulatory requirements including a check on duplicate payments utilising TIAA's Data Analytics team. The Criminal Finances Act suggests that organisations should design or upgrade its procedures to include making clear to employees that the firm is committed to preventing the facilitation of tax evasion, including clauses in contracts with employees and external contractors requiring them not to engage in facilitating tax evasion, and to report their concerns straightaway, providing staff training, providing a safe whistle-blowing procedure, monitoring and enforcing prevention procedures and regular reviews of procedures and changing them where required.</p> <p>Other areas to be covered are:</p> <ul style="list-style-type: none"> <li>• IR 35</li> <li>• Duplicate payments</li> </ul> <p><u>Executive Lead</u> Assistant Chief Officer Resources</p> <p><u>Departmental Lead</u> Head of Finance</p>
1 - 4	Finance and Resource System Implementation	Appraisal	6	<p><u>Rationale</u></p> <p>Proactive review to provide advice and guidance during the new system implementation.</p> <p><u>Scope</u></p> <p>Advice and guidance on the controls in the new finance system being implemented with South Wales Police will be provided throughout the year as required.</p> <p><u>Executive Lead</u> Assistant Chief Officer Resources</p> <p><u>Departmental Lead</u> Head of Finance</p>

Quarter	Audit	Type	Days	Rationale & Scope
2 and 4	Follow-up	Follow up	10	The review ascertains whether management action has been taken to address the recommendations arising from selected internal audit work carried out in the previous financial year.
1 - 4	Liaison with Wales Audit Office	-	3	
1	2018/19 Annual Plan	Management	6	
4	2018/19 Annual Report	Management	2	
1-4	Management & Planning	Management	15	
		<b>Total days</b>	<b>160</b>	

## Briefings on Developments in Governance, Risk and Control

### Summary of Recent Client Briefing Notes (CBNs)

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control and Counter Fraud which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs issued in since the last Joint Audit Committee which may be of relevance to Gwent Police is given below. Copies of any CBNs are available on request from your local TIAA team.

Date Issued	CBN Ref	Subject	Status	TIAA Comments
08/03/2019	CBN_19002	All sectors -Pensions Advisory Service, Pension Wise and the Money Advice Service merge to form the Single Financial Guidance Body (SFBG)	For Possible Action	Audit Committees and Boards/Governing Bodies are advised to note the new arrangement, and to seek assurance that any relevant HR policies or other guidance to staff are updated accordingly.
15/04/2019	CBN_19004	All sectors - Online Right to Work Checks	For information	Audit Committees and Boards/Governing Bodies are advised to note this development in the government's approach to tackle the employment of illegal workers, and to make it easier for employers to check individual's right to work.
07/05/2019	CBN_19005	All sectors - Company-provided Dash-Cams subject to Data Protection Act 2018	For Possible Action	Audit Committees and Boards/Governing Bodies are advised to consider the data protection impacts of using Dash-cams for business use