



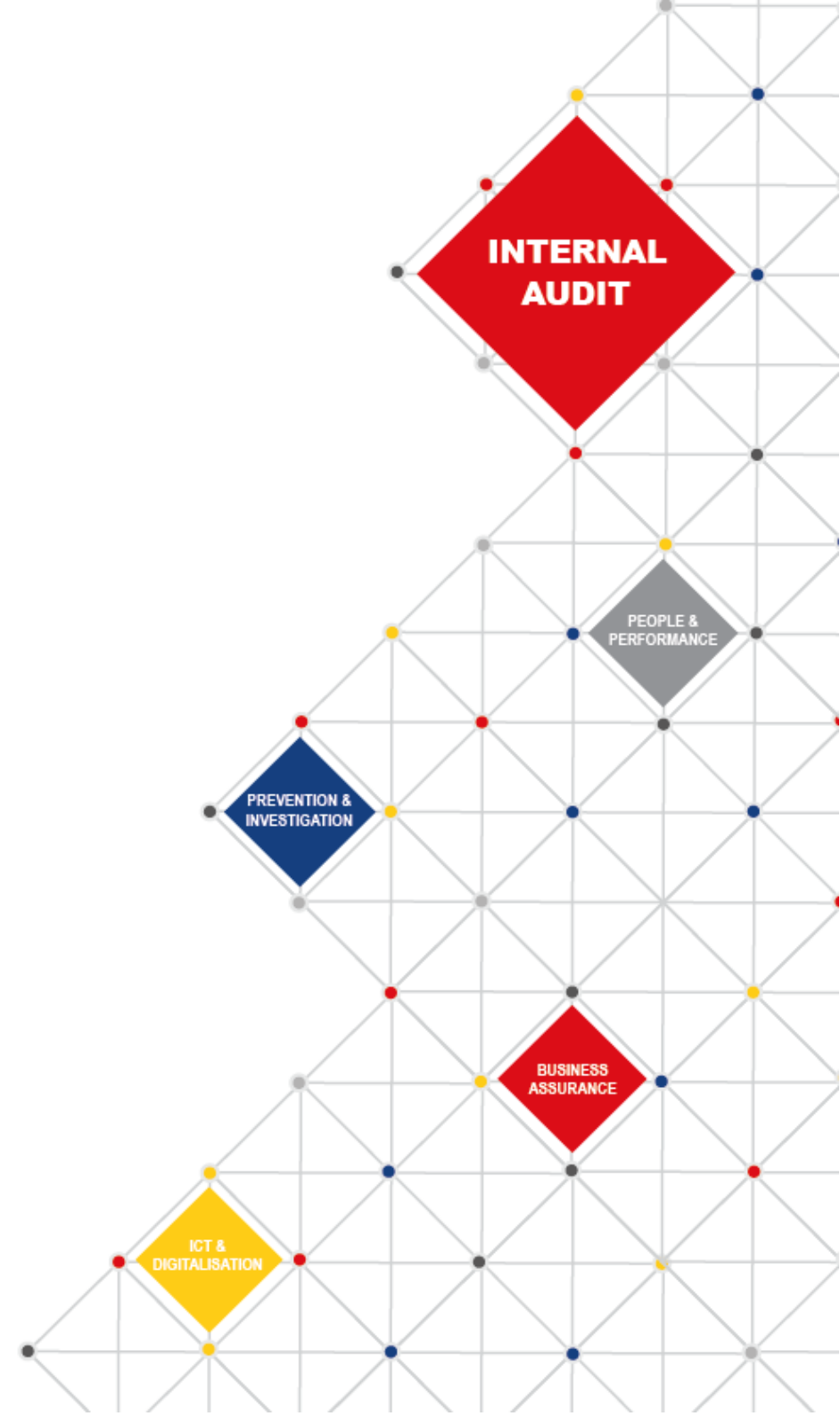
# The Police and Crime Commissioner for Gwent and the Chief Constable Gwent Police

## Summary Internal Controls Assurance (SICA) Report

December 2018

**FINAL**

**2018/19**



## INTRODUCTION

1. This summary report provides the Joint Audit Committee with an update on the progress of our work as at 30<sup>th</sup> November 2018.

## 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 eight further reviews completed from the 2018/19 plan since the previous Joint Audit Committee are summarised below. At this stage there are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

### *Key Strategic Governance, Risk Management and Control Matters*

Review	High level
<b>Vetting</b>	<p>The Force has made reasonable progress into back filling vetting for existing staff, however there is still a challenge to complete the task by the end of December 2018.</p> <ul style="list-style-type: none"> <li>• The new Appeals process needs to be formally documented.</li> <li>• A data integrity check between Core-Vet and the data on iTrent needs to be conducted to ensure they agree once the backfill exercise has been completed. A data integrity check between Core-Vet and the data on iTrent needs to be conducted to ensure they agree once the backfill exercise has been completed.</li> <li>• Any remaining applicants with expired clearances once the backfill and housekeeping exercise has been completed will need to be re-vetted.</li> </ul>
<b>Payroll</b>	<p>There are appropriate controls in place to ensure the creation, amendment and deletion of payroll records are actioned correctly and in a timely manner and to ensure employees are paid the correct salary.</p> <ul style="list-style-type: none"> <li>• Additional checking and reconciliation procedures need to be applied to the RTI submission at year end and the P60 End of Year Certificates to provide assurance that the information provided to staff and HMRC is accurate.</li> </ul>
<b>Debtors</b>	<p>Procedures are now in place for raising debtor accounts and recovery and collection of income through the Agresso Business World (BW) system and the overall level of outstanding debt has fallen.</p> <ul style="list-style-type: none"> <li>• Due to an issue with the BW system, recovery or 'chase' actions were not automated until the beginning of October 2018 resulting in Finance needing to send out recovery letters manually. Although sales invoices were created and recovery action was undertaken during this time, evidence was not retained of the recovery action through the BW system in the form of either attachments or notes to the system. Automated statements continued to be produced during this time.</li> </ul>

Review	High level
<p><b>General Ledger</b></p>	<p>Gwent Police has encountered a number of issues since the implementation of the <i>Agresso Business World (BW)</i> system in relation to the maintenance of the general ledger that have required improvements to be made. Although progress has been made in developing the general ledger arrangements since the previous internal audit in 2017/18, the Finance team is continuing to review and document the systems in place.</p> <ul style="list-style-type: none"> <li>• The control account reconciliations had not been independently checked and the check evidenced on the individual control account reconciliations or on the control account schedule.</li> </ul>
<p><b>Gwent, Dyfed Powys and South Wales Police - Fleet Management – Single System (Note 1)</b></p>	<ul style="list-style-type: none"> <li>• Greater utilisation of the modules within Tranman Version 9 need to be put in place at all three Forces to utilise the system to its maximum potential.</li> <li>• Two Vans at Gwent Police were overdue an MOT.</li> <li>• There is no Section 22A Collaboration Agreement in place.</li> <li>• No process in place to evaluate the proposed efficiencies identified in the business case.</li> <li>• No meetings have occurred between the three Fleet Managers to discuss the progression of the system.</li> <li>• Too many users on the system have administrator level access.</li> <li>• "Vehicles Not Serviced for 12 Months" and "Vehicles Not Serviced for 12000 Miles or More" reports not reviewed and monitored at Gwent Police.</li> <li>• Lack of use of the Goodyear tyre facility by Gwent Police.</li> </ul>
<p><b>Follow Up – Quarter 2</b></p>	<p>The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified:</p> <ul style="list-style-type: none"> <li>• Implemented – 29</li> <li>• Outstanding – 22</li> <li>• Considered but not implemented -1</li> <li>• Not implemented -1</li> </ul> <p>The key issue identified is that a number of recommendations relating to the 2017/18 finance reviews remain outstanding. These recommendations have been revisited as part of the annual programme of financial reviews undertaken by TIAA for 2018/19 in October 2018 and implementation of the recommendations has been considered within each relevant report. The 2017/18 recommendations will be closed in the Client Portal for the purposes of ongoing interim follow up and where not implemented, replaced by new recommendations for 2018/19.</p>

Review	High level
<b>Estate Management - Governance</b>	<p>The Forces' Estates Strategy provides clear guidance and direction around the future strategic and operational estates requirements for the Force.</p> <ul style="list-style-type: none"> <li>• There is a lack of reference to risk management within the Estates Strategy.</li> <li>• No reference to the governance arrangements within the Strategy.</li> <li>• There is a lack of reporting of risks and how risk is embedded within the governance arrangements for the Estates Strategy Board.</li> <li>• It is not known whether the Force has the deeds or relevant Land Registry documents to all owned properties.</li> </ul>
<b>Local Policing – Property and Cash</b>	<p>Adequate controls, storage and security were identified within the Main Property Store at Bettws but fundamental control and process issues were identified in the management of property at the Interim Stores.</p> <ul style="list-style-type: none"> <li>• Numerous exhibits were unaccounted for at each of the Interim Stores in the East and West Business Command Units (BCUs) visited.</li> <li>• Lack of audits undertaken in each area to confirm accuracy and to identify where further action is required.</li> <li>• Approved disposals were not being actioned effectively on the Property system.</li> <li>• There was a lack of action taken on dated cash seizures held at Bettws and at Vantage Point and a lack of action taken on all cash seizures held in the Force bank account.</li> </ul>

Note 1 – Report includes generic recommendations applicable to all three Forces.

### **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.

## 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
Vetting	Reasonable	08/06/2018	19/06/2018	21/06/2018	-	3	2	-
Payroll	Reasonable	12/10/2018	15/10/2018	15/10/2018	-	1	1	-
Debtors	Reasonable	23/10/2018	30/10/2018	01/11/2018	-	1	3	1
General Ledger	Reasonable	02/10/2018	07/11/2018	09/11/2018	-	1	-	-
Fleet Management – Single System	Limited	20/07/2018	14/09/2018 <sup>2</sup>	15/11/2018	1	8	10	5
Follow Up – Quarter 2	N/A	12/11/2018	15/11/2018	19/11/2018	n/a	n/a	n/a	n/a
Estate Management - Governance	Reasonable	18/09/2018	27/11/2018	29/11/2018	-	4	2	-
Local Policing – Property and Cash	Limited	02/10/2018	29/11/2018	03/12/2018	2	9	3	0

Note 2: The report was a collaborative report issued to South Wales Police, Dyfed Powys Police and Gwent Police (as the lead). Responses were not received from all three parties until 7<sup>th</sup> November 2018.

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

## CHANGES TO THE ANNUAL PLAN 2018/19

6. Management has requested a review of the circumstances surrounding the Data Breach Freedom of Information Request, this was in addition to the agreed plan. 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.


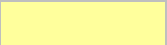

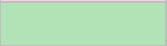
## Progress against the Annual Plan for 2018/19

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	
Payroll	3	5	2	Final report issued 15 <sup>th</sup> October 2018	
Debtors	3	4	3	Final report issued 1 <sup>st</sup> November 2018	
General Ledger	3	5	2	Final report issued 9 <sup>th</sup> November 2018	
Fleet Management – Single System	1	5	1	Final report issued 15 <sup>th</sup> November 2018	Joint review with South Wales and Dyfed Powys Police
Follow Up – Quarter 2	2	5	3	Final report issued 19 <sup>th</sup> November 2018	
Estate Management – Governance Arrangements	1	8	2	Final report issued 29 <sup>th</sup> November 2018	
Local Policing – Property and Cash	2	6	2	Final report issued 3 <sup>rd</sup> December 2018	
Creditors	3	5	3	Draft report issued 26 <sup>th</sup> October 2018	

System	Planned Quarter	Days	Revised Quarter	Current Status	Comments
Budgetary Control	2	5	3	Draft report issued 6 <sup>th</sup> November 2018	
Expenses and Additional Payments	3	5	3	Draft report issued 29 <sup>th</sup> November 2018	
Governance Assurance Framework	1	10	1	Fieldwork commenced 4 <sup>th</sup> June 2018	Inclusion of the impact of FMS on the Framework has led to audit being extended. Currently being completed.
Business Continuity Planning	1	10	1	Fieldwork commenced 4 <sup>th</sup> June 2018	Currently being completed.
FIRMS System Implementation	1-4	6	3	Fieldwork commenced 12 <sup>th</sup> November 2018	Currently being completed.
HR Management Training and Development	1	7	3	Planned 15 <sup>th</sup> October 2018	Rearranged to 14 <sup>th</sup> January 2019 – main contacts unavailable at time of audit.
Counter Fraud – Payments Health-check	3	7	3	Planned 12 <sup>th</sup> November 2018	Key member of staff absent. A new date to be arranged.
Pensions	3	5	3	Planned 3 <sup>rd</sup> December 2018	
Fixed Assets	3	5	4	Planned 14 <sup>th</sup> January 2019	
Contract Management – Visit 2	2	3	4	Planned January 2019	
GDPR – Compliance Visit 2	2	3	2	Planned January 2019	
Staying Ahead 8 theme – Corporate Communications	2	6	2	Planned 11 <sup>th</sup> February 2019	
Follow Up – End of Year	4	5	4	Planned 25 <sup>th</sup> February 2019	
Collaborative Project	2	4	2	Scope of review not yet confirmed	
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> New HR systems for scheduling training and rotas being introduced. New training scheme for Police Officers.</p> <p><u>Scope</u> 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> Deputy Chief Constable</p> <p><u>Departmental Lead</u> Head of People Services</p>
1	Estate Management – Governance Arrangements	Assurance	8	<p><u>Rationale</u> Newly developed Estate Management Strategy.</p> <p><u>Scope</u> 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> Assistant Chief Officer Resources Chief Finance Officer, OPCC</p> <p><u>Departmental Lead</u> Head of Estates</p>
1	Fleet Management – Single system	Appraisal	5	<p><u>Rationale</u> A review of an aspect of Fleet Management has been included in each year of the Audit Strategy.</p> <p><u>Scope</u> 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> Assistant Chief Officer – Resources</p> <p><u>Departmental Lead</u> 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 Superident</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>
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>

Quarter	Audit	Type	Days	Rationale & Scope
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>
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>



Quarter	Audit	Type	Days	Rationale & Scope
3	Expenses and additional payments	Compliance	5	<p><u>Rationale</u></p> <p>Key financial risk area completed bi-annually</p> <p><u>Scope</u></p> <p>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></p> <p>Deputy Chief Constable</p> <p><u>Departmental Lead</u></p> <p>Head of People Service</p>
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></p> <p>Assistant Chief Officer Resources</p> <p><u>Departmental Lead</u></p> <p>Head of Finance</p>

Quarter	Audit	Type	Days	Rationale & Scope
1 - 4	Finance and Resource System Implementation	Appraisal	6	<u>Rationale</u> Proactive review to provide advice and guidance during the new system implementation. <u>Scope</u> 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. <u>Executive Lead</u> Assistant Chief Officer Resources <u>Departmental Lead</u> Head of Finance
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
22/11/2108	CBN_18041	All – Payslip Law Changes April 2019	For possible action	Audit Committees and Boards/Governing Bodies are advised to obtain assurance that their payroll functions have made appropriate preparations ready for changes to Payslip Law in April 2019.
21/11/2018	CBN_18039	All – ICO Good Practice and Areas of Concern	For possible action	Boards and Governing Bodies are advised to note the ICO guidance, and seek assurance that the organisation's GDPR practices incorporate its findings.
21/11/2018	CBN_18038	All – ICO Guidance on Encryption and Passwords	For possible action	Audit Committees and Boards/Governing Bodies are advised to take note of the encryption and password guidance and ensure systems and devices suitably reflect the guidance. Organisations providing secure web based services for their staff and customers may be particularly interested. TIAA's specialist ICT audit team can provide a comprehensive security assessment of key ICT operations and systems that may require review.
21/11/2018	CBN_18037	All – Considerations for Outsourcing to the Cloud	For possible action	Audit Committees and Boards/Governing Bodies are advised to ensure that any existing or planned cloud or third party ICT service procurement considers the FCA guidance and adequately addresses any apparent risks. Where organisations have concerns that their processes may not be compliant, they may wish to seek professional assistance. TIAA's specialist ICT data security auditors have appropriate skills and experience in these areas, and can undertake detailed assessments of relevant processes to help reduce the risks of project / procurement management, data security incidents and service continuity.

Date Issued	CBN Ref	Subject	Status	TIAA Comments
19/10/2018	CBN_18034	All – Fraud at Barnet Council	For possible action	Audit Committees and Boards/Governing Bodies are advised to review their governance and financial control arrangements over all outsourced contracts.
24/09/2018	CBN_18029	All – Business Continuity Good Practice Guidelines (Lite) 2018 Edition	For information	Audit Committees are advised to note the availability of this new guidance.
24/09/2018	CBN_18028	All – ICSA Guidance on Effective Board Reporting	For possible action	Audit Committees and Boards/Governing Bodies are advised to consider the extent to which current reporting arrangements meet the needs of those in attendance.