



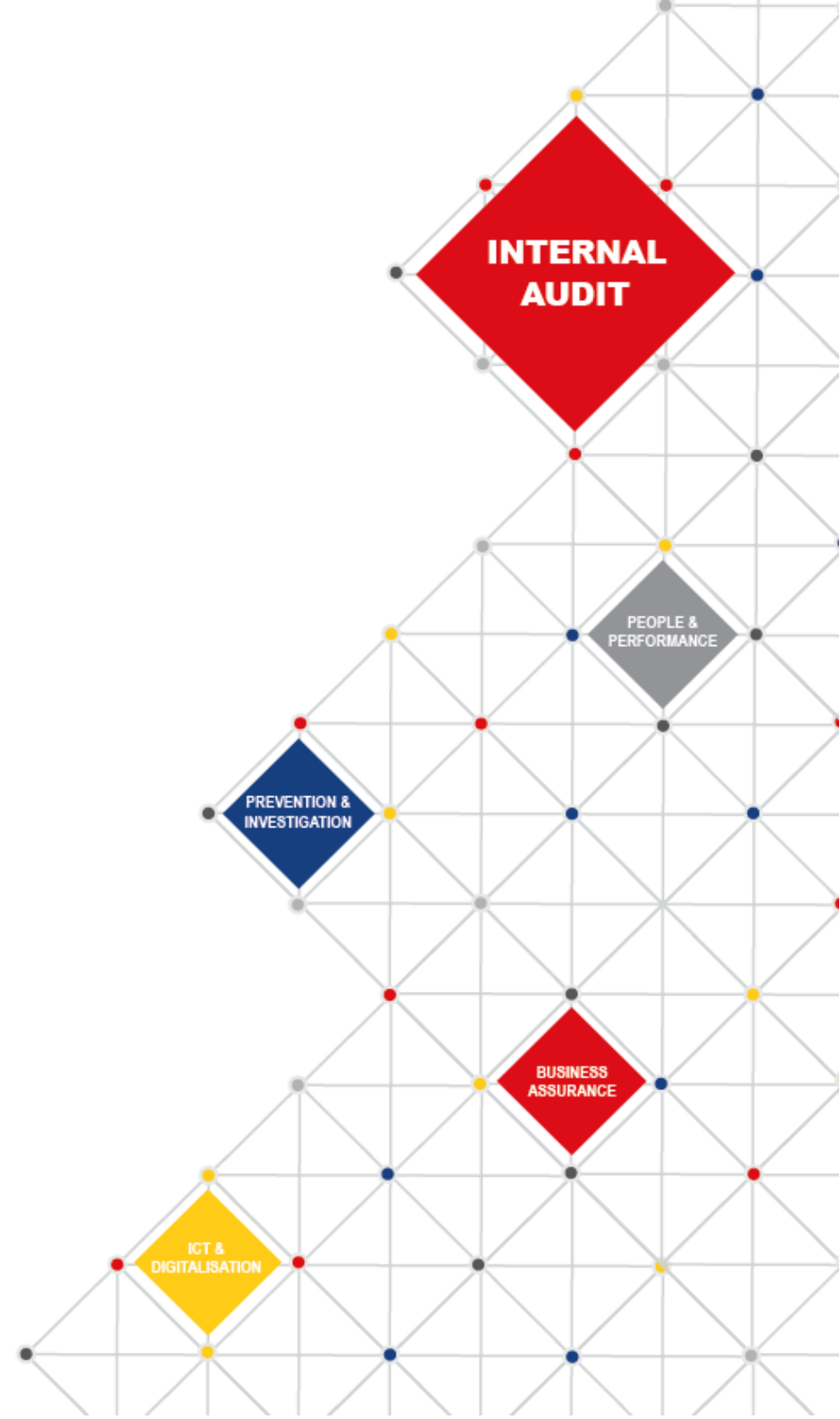
The Police and Crime Commissioner for Gwent and the Chief Constable Gwent Police

Summary Internal Controls Assurance (SICA) Report

FEBRUARY 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 11th February 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 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, although attention is drawn to the Creditors report.

Key Strategic Governance, Risk Management and Control Matters

Review	High level
Creditors	<p>A number of improvements to the accounts payable processes have been made since the previous internal audit review in January 2018 and the Finance team continues to work through the historic issues. However, at the time of the current review, key performance indicators such as the number of accounts payable transactions without a purchase order and failing to comply with the 30-day payment requirement remain relatively high and the value of unrecovered duplicate payments is also significant.</p> <ul style="list-style-type: none"> • Recovery of identified duplicate payments needs to be prioritised to ensure that Gwent Police recover the monies outstanding. • The 'No Purchase Order, No Pay' policy needs to be implemented as planned to provide enhanced control of the purchasing process and improve overall efficiency and compliance.
Business Continuity Planning	<p>Gwent Police has a comprehensive Business Continuity (BC) Strategy and suite of BC Plans in place. Issues that will continue to exist until the remote disaster recovery site is fully functional and tested are being managed.</p> <ul style="list-style-type: none"> • Risks identified within the divisional/operational risk scoring matrices are not scored consistently. • The Disaster Recovery (DR) site needs to be fully tested once it is operational. • The DR site needs to be included in a future Healthcheck once it is fully operational.
Expenses and Additional Payments	<p>There are generally sound arrangements in place for authorisation and payment of allowances and expenses.</p> <ul style="list-style-type: none"> • Documented procedure notes on expense claims checking need to be produced for the Payroll Team. • Historic claims that have not progressed through the workflow need to be reviewed and cleared in a periodic basis. • The instructions and guidance on how to complete an expense claim through Fully Integrated Resources Management System (FIRMS) needs to be included on the new intranet, The Beat.

Review	High level
Fixed Assets	<p>The review confirmed that appropriate controls are in place within Gwent Police for ensuring that assets are identified and recorded accurately within the organisation's fixed asset registers.</p> <ul style="list-style-type: none"> • Process documentation needs to be developed for fixed assets in accordance with the ongoing project to update the Finance Procedure Manual.
GDPR – Compliance Visit 2	<p>Gwent Police and the Office of the Police and Crime Commissioner (OPCC) for Gwent continue to make progress towards compliance with the Data Protection Act 2018 and the General Data Protection Regulation.</p> <ul style="list-style-type: none"> • The two recommendations relating to Gwent Police arising from the July 2018 review have not been fully implemented although the implementation of both recommendations is in progress. • Four of the five recommendations relating to the OPCC arising from the July 2018 review have been fully implemented with progress being made towards implementing the fifth recommendation. • The OPCC Data Protection Act 2018/European Union General Data Protection Regulation Action Plan is not up to date.
Budgetary Control	<p>The Finance team continues to experience a number of changes in relation to the composition of the team and optimisation of the functionality of the finance system. A number of improvements to budgetary control arrangements have been instigated by the team in 2018/19 which will need to be fully embedded to ensure that budgetary control measures are comprehensive and robust. These include changes to the implementation of revised task lists for monthly, quarterly and year-end reporting, frequency and composition of financial performance reports and further embedding of the business partnering approach.</p> <ul style="list-style-type: none"> • Gwent Police's financial management and administration procedures need to be documented as planned through the process mapping exercise being carried out.
Pensions	<p>There are appropriate controls in place to ensure the accuracy of pension information provided to the Police Officer and Police Staff pension providers.</p> <ul style="list-style-type: none"> • At the time of the review, the Payroll Team had a backlog of pension administration to perform and arrangements had been put in place for staff within the Team to work overtime to catch up on processing, therefore, no further recommendation is made. • Pension administration needs to be included within the Payroll Procedures Manual.
Finance and Resource System Implementation	<p>Sample testing identified that the majority of employees selected had accurate records within each system in terms of their position, location (department or team) and the line manager assigned. Some errors were identified, in particular in regard to line management responsibility for which systems need to be put in place to regularly reconcile and check the accuracy of the information held.</p> <ul style="list-style-type: none"> • Provision needs to be put in place to provide resilience for the Establishment Officer. • People Services need to ensure that employee changes are made on Agresso Business World in a timely manner to ensure that the 'golden record' remains accurate and up to date. • Arrangements need to be put in place for regular reconciliations to be performed to confirm the accuracy of the data held on Agresso Business World.

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
Creditors	Limited	26/10/2018	03/12/2018	13/12/2018	1	1	2	4
Business Continuity Planning	Reasonable	15/01/2019	16/01/2019	21/01/2019	0	3	0	0
Expenses and Additional Payments	Reasonable	29/11/2018 and 14/01/2019	21/01/2019	23/01/2019	0	0	3	1
Fixed Assets	Substantial	04/02/2019	06/02/2019	11/02/2019	0	0	1	0
GDPR – Compliance Visit 2	Reasonable	07/02/2019	12/02/2019	14/02/2019	0	1	0	0
Budgetary Control	Reasonable	06/02/2019	15/02/2019	15/02/2019	0	1	0	0
Pensions	Reasonable	13/02/2019	13/02/2019	15/02/2019	0	0	1	0
Finance and Resource System Implementation	Reasonable	17/12/2019	15/02/2019	19/02/2019	0	3	1	1

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.

OTHER MATTERS

10. We have issued the following briefing updates and fraud digests since the last Joint Audit Committee:

- Data Protection Newsletter – Issue 1 (December 2018)
- Audit Committee Newsletter (January 2019)

RESPONSIBILITY/DISCLAIMER

11. 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 st 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 th July 2018	Reported to September 2018 JAC
GDPR Compliance – Visit 1	2	3	1	Final report issued 31 st August 2018	Reported to September 2018 JAC
Vetting	2	4	1	Final report issued 21 st June 2018	Reported to December 2018 JAC
Payroll	3	5	2	Final report issued 15 th October 2018	Reported to December 2018 JAC
Debtors	3	4	3	Final report issued 1 st November 2018	Reported to December 2018 JAC
General Ledger	3	5	2	Final report issued 9 th November 2018	Reported to December 2018 JAC
Fleet Management – Single System	1	5	1	Final report issued 15 th November 2018	Reported to December 2018 JAC
Follow Up – Quarter 2	2	5	3	Final report issued 19 th November 2018	Reported to December 2018 JAC
Estate Management – Governance Arrangements	1	8	2	Final report issued 29 th November 2018	Reported to December 2018 JAC
Local Policing – Property and Cash	2	6	2	Final report issued 3 rd December 2018	Reported to December 2018 JAC
Creditors	3	5	3	Final report issued 13 th December 2018	

System	Planned Quarter	Days	Revised Quarter	Current Status	Comments
Business Continuity Planning	1	10	3	Final report issued 21 st January 2019	
Expenses and Additional Payments	3	5	3	Final report issued 23 rd January 2019	
Fixed Assets	3	5	4	Final report issued 10 th February 2019	
GDPR – Compliance Visit 2	2	3	4	Final report issued 15 th February 2019	
Budgetary Control	2	5	3	Final report issued 15 th February 2019	
Pensions	3	5	3	Final report issued 15 th February 2019	
FIRMS System Implementation	1-4	6	3	Final report issued 19 th February 2019	
Governance Assurance Framework	1	10	1/4	Fieldwork ongoing	Inclusion of the impact of FMS on the Framework has led to audit being extended. Additional work being undertaken in March 2019
Counter Fraud – Payments Health-check	3	7	4	Planned 20 th February 2019	Key member of staff absent on initial planned date. Scope agreed and data extracts have been prepared for investigation.
Follow Up – End of Year	4	5	4	Planned 25 th February 2019	Meetings being arranged
Collaborative Project	2	4	2	Planned 11 th March 2019	Scope of the audit has been agreed with the three forces and date for the fieldwork has been agreed.
HR Management Training and Development	1	7	4	Planned 18 th March 2019	JAC request relating to absence management so audit was delayed to discuss revision of scope. – It was agreed that HR Management Training and Development could not be delayed because of the importance of the Golden HR record being developed in the FIRMS system, which becomes more significant with the implementation of Office 365 which requires the HR record to be accurate to provide the user access to the Office 365 services.

System	Planned Quarter	Days	Revised Quarter	Current Status	Comments
Staying Ahead 8 theme – Corporate Communications	2	6	2	Planned 25 th March 2019	The key contact is away for the week planned and the preceding week. Two further dates offered – w/c 15 th February or w/c 1 April 2019
Contract Management – Visit 2	2	3	N/A	Deferred to 2019/20	Deferred to 2019/20 at management's request
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</p> <p>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></p> <p>Key Audit risk area completed annually. Particularly important due to the continued cuts in funding.</p> <p><u>Scope</u></p> <p>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></p> <p>Assistant Chief Officer Resources Chief Finance Office (OPCC)</p> <p><u>Departmental Lead</u></p> <p>Head of Finance</p>
2	Collaborative Project	Appraisal	4	<p><u>Rationale</u></p> <p>Included in the plan annually, due to the increasing number of collaborative projects.</p> <p><u>Scope</u></p> <p>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></p> <p>Deputy Chief Constable</p> <p><u>Departmental Lead</u></p> <p>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 25th 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"> • Privacy Impact Assessments • Data Subject rights (e.g. Right to be forgotten) • Data Classification and Asset management • Data Security & Breach Management • Governance & Consent • Data Controllers & Processors <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"> • IR 35 • Duplicate payments <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	
		Total days	160	

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
21/12/2018	CBN - 18048	All – Breach Reporting – Lessons Learned	For Possible Action	Audit Committees and Boards/Governing Bodies are advised to review their breach reporting arrangements to ensure that they fully comply with the requirements of the GDPR.
20/12/2018	CBN – 18047	All - Confirmation of Payee Names against Bank Account Details to be Introduced	For Possible Action	Audit Committees and Boards/Governing Bodies are advised to note this new control measure to help protect against the risk of fraud. Assurance should be sought from finance teams that controls surrounding this fraud risk are operating effectively.
20/12/2018	CBN - 18046	All - 'Public Concern at Work' changes name to 'Protect'	For Information	Audit Committees and Boards/Governing Bodies are advised to note the new name. Organisations which include reference to the charity within their whistleblowing policies and procedures should update their documentation to reflect the change.
17/12/2018	CBN - 18045	All – Government Counter Fraud Profession Launched	For Information	Audit Committees and Boards/Governing Bodies are advised to note the government's increased efforts to tackle fraud risks.
17/12/2018	CBN - 18044	All - Embedding National Fraud Initiative (NFI) into your Fraud Risk Management Framework	For Information	Audit Committees and Boards/Governing Bodies are advised to note the NFI's scope and how to maximise the benefits it offers.
10/12/2018	CBN - 18043	All – Free Cartel Screening Tool from CMA	For Possible Action	Clients are advised to consider implementing the free screening tool within their tender process to reduce the risk of illegal cartel behaviour.