



Internal Audit

FINAL

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

Summary Internal Controls Assurance (SICA)  
Report

**2019/20**

February 2020

## Introduction

1. This summary report provides the Joint Audit Committee (JAC) with an update on the progress of our work for the Police and Crime Commissioner Gwent and the Chief Constable Gwent Police as at 21<sup>st</sup> February 2020.

## Progress against the 19/20 Annual Plan

2. Our progress against the Annual Plan for 2019/2020 is set out in Appendix A. The results of these reviews are also summarised at Appendix A. A copy of the Annual Plan for the year is included at Annex B.

## Internal Control Framework

3. The key strategic governance, risk management and control matters identified from the nine reviews completed since the previous SICA are summarised below. 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>Budgetary Control</b>	<p>There are robust arrangements in place for the monitoring and control of budgets within Gwent Police incorporating the production and reporting of financial and management accounting information to all key stakeholders.</p> <ul style="list-style-type: none"> <li>• The process would benefit from an overarching Financial Planning and Budgetary Control Framework.</li> <li>• The Finance team continues to experience a number of changes in relation to the composition of the team.</li> <li>• A number of improvements to budgetary control arrangements have been instigated by the team in 2019/20 which have improved the process for budget setting.</li> </ul>
<b>Treasury Management</b>	<p>Treasury Management processes and actions were operating in accordance with the approved Treasury Management Strategy.</p> <ul style="list-style-type: none"> <li>• Appropriate arrangements are in place for controlling the investment and borrowing arrangements.</li> <li>• Reporting on Treasury Management activities is in accordance with the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code for Treasury Management in Public Services.</li> <li>• Section C3 - Treasury Management of the Finance Procedures Manual requires review to ensure currency.</li> <li>• People Services be required to notify the Finance team of any staff departures in order to update their records.</li> </ul>

Review	High level
<p><b>General Ledger</b></p>	<p>The Force has reasonable financial control arrangements in place which provide an effective audit trail for data entered onto the general ledger.</p> <ul style="list-style-type: none"> <li>• Due to limited staff availability during the audit, the integrity of the financial reporting arrangements could not be reviewed. Quarterly financial reports were confirmed as having been prepared and presented to the Chief Officers and the Strategy Board.</li> <li>• Control account reconciliations are not being undertaken and reviewed in a timely manner. This was also highlighted by the Wales Audit Office in their management letter. A recommendation was raised in our previous report relating to this issue. This has been reiterated in this report, noting that it has been brought forward from 2018/19.</li> <li>• The Finance Team is still undergoing a restructure which is expected to be completed by 1<sup>st</sup> December 2019.</li> </ul>
<p><b>Collaborative Review - Debtors</b></p>	<p>Arrangements for accounts receivable processes are generally consistent across all four Forces, with Dyfed Powys nearing completion of the move to a fully electronic process.</p> <ul style="list-style-type: none"> <li>• Sales ledger and bank reconciliations are not authorised on a timely basis at South Wales Police.</li> <li>• Sales ledger reconciliations are not being authorised and bank reconciliations are not being completed in a timely manner at Gwent Police.</li> <li>• There are long-standing unreconciled transactions showing on the bank reconciliations for South Wales and Gwent Police Forces.</li> <li>• Dyfed Powys and Gwent Police Forces need to strengthen the arrangements for chasing aged debts.</li> </ul>
<p><b>Collaborative Review – Estates Management Delivery</b></p>	<p>All contracts reviewed were procured through effective and appropriate procurement arrangements.</p> <ul style="list-style-type: none"> <li>• Contracts are not always signed prior to the commencement of the contract (North Wales and Dyfed-Powys).</li> <li>• The Standing Orders in relation to the authority levels for the signing of contracts needs to be updated.</li> <li>• No process was in place in North Wales Police to monitor the dates of gas servicing.</li> <li>• Signed copies of contracts need to be obtained for the contractual agreement with EDF and Corona at Dyfed-Powys and the Building &amp; Electrical Maintenance and Refurbishment Works contract at Gwent.</li> <li>• The Shared Facility Delivery Board meets very infrequently (Gwent).</li> </ul>
<p><b>Collaborative Review - Payroll</b></p>	<p>Arrangements for payroll are generally consistent across all four Forces, with the exception of the payment arrangements for overtime, acting up and allowances which are processed electronically and manually on forms.</p> <p>No urgent or important recommendations were raised.</p>

Review	High level
<p><b>New HQ Contract Management – Part 2</b></p>	<p>The review of the payment process for the main contractor appointed to the Gwent Police headquarters' project identified that effective controls are in place to verify and authorise valuations for payment.</p> <ul style="list-style-type: none"> <li>• Valuations are reviewed and verified by the Monmouthshire County Council Employer's Agent, the Project Manager and the Gwent Police Head of Estates prior to payment.</li> <li>• Valuations will be supported by a VAT invoice from the contractor prior to payment.</li> <li>• The Gwent Police medium term financial plan will be updated to reflect payments to the contractor and changes in the project payment schedules to ensure that the financial plan forecasts are as accurate as possible.</li> </ul>
<p><b>Collaborative Change Control</b></p>	<p>Significant changes have been made to the collaborative change management arrangements between South Wales Police (SWP) ICT and Gwent Police/Shared Resource Service (GWP/SRS) subsequent to the access issues caused by the decommissioning of the GWP/SRS domain controller within the SWP domain although the underlying lack of resilience for the current GWP/SRS domain controller has not been addressed.</p> <p>A resilient solution needs to be explored and implemented for the single GWP/SRS domain controller within the SWP domain.</p> <p>A long term solution that addresses the risks arising from the current separate domains and the risk arising from infrastructure failure needs to be explored and implemented.</p> <p>There is no current Memorandum of Understanding in place between the Forces for system collaboration.</p> <p>The interrelationships between the various Force domains have not been fully mapped.</p>
<p><b>Collaborative Review – Single On-line Home</b></p>	<p>The collaborative arrangement in place to implement Single Online Home (SOH) is well governed at both a collaborative and individual force level and the collaborative approach has been effective delivering benefits for all four participating forces.</p> <ul style="list-style-type: none"> <li>• The data protection and data management of the e-mails generated by SOH need to be determined by each force to ensure full compliance with data protection legislation.</li> <li>• Resource management will become more critical the closer each force gets to the go live date.</li> <li>• Each force will need to complete a detailed benefits analysis once SOH is live to determine if the identified benefits have been realised.</li> </ul>

## Emerging Governance, Risk and Internal Control Related Issues

4. We have identified no emerging 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 Joint Audit Committee

5. The table below sets out details of the one audit 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
Budgetary Control	Substantial	02/12/2019	06/12/2019	10/12/2019	-	-	1	-
Treasury Management	Substantial	05/12/2019	06/12/2019	10/12/2019	-	-	2	-
General Ledger	Reasonable	25/11/2019	06/12/2019	10/12/2019	-	1	1	-
Collaborative Review - Debtors	Reasonable	21/11/2019	11/12/2019	18/12/2019	-	2	1	2
Collaborative Review – Estates Management Delivery	Reasonable	15/11/2019 & 02/01/2020	13/01/2020	16/01/2020	-	2	1	1
Collaborative Review - Payroll	Substantial	03/01/2020	24/01/2020	28/01/2020	-	-	1	1*
New HQ Contract Management – Part 2	Substantial	12/02/2020	12/02/2020	13/02/2020	-	-	-	-
Collaborative Change Control	N/A	05/08/2019 & 08/08/2019	12/02/2020	13/02/2020	2	2	-	3
Collaborative Review – Single Online Home	Reasonable	09/01/2020	11/02/2020	13/02/2020	-	3	-	-

\*the OEM was a generic point raised for all four Forces.

## Changes to the Annual Plan 2019/20

6. Two changes have been made to the plan since the previous Joint Audit Committee which members are asked to note as follows:

- The Performance Management audit was due to take place on 3<sup>rd</sup> February 2020. However, the revised framework was only approved on 30<sup>th</sup> January 2020 and as such it was considered too soon for the audit to add any value. It has been agreed with the Director of Finance and Resources that the audit should be carried forward into next year. A letter summarising the position has been drafted.
- The Communications audit was due to take place on 10<sup>th</sup> February 2020 but prior to the audit commencing it was noted that there had not been much change since the audit undertaken in March 2019. It has been agreed that the audit will be deferred for six months (i.e. that it will take place in August 2020).

As previously reported, an additional review of Collaborative Change review was requested by South Wales and Gwent Police. The 10 day audit was split equally between the two forces and a single report has been issued.

## Changes to the Internal Audit Strategy

7. An updated audit plan has been issued which includes the areas identified by the four Welsh Forces for collaborative review. Indicative dates have been provided for each audit. Planning meetings have been held and audit planning memorandums are being issued for each review.

## Frauds/Irregularities

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

## Liaison

9. **Liaison with external audit:** We maintain ongoing communication with Wales Audit Office including attending the Police Practitioner Group meetings.

## Progress actioning Priority 1 recommendations

10. 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

11. We have issued the following briefing notes and fraud digests since the last Joint Audit Committee, details of which are included in Appendix D:
- All - Government Announces Independent Review of the Prevent Arrangements;
  - All - ICO Guidance – Special Category Data;
  - All - Counter Terrorism Training;
  - All - Inadequate Tender Record Keeping Invalidates Contract Award;
  - All - The Use of Confidentiality Agreements in Discrimination Cases;
  - All - Microsoft Windows 7 – End of Support;
  - All - Requirement to Accept Electronic Invoices for OJEU Procured Works; and
  - TIAA Digest – Strategic Risk Insight (January 2020)

## Responsibility/Disclaimer


12. 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 2019/20


System	Planned Quarter	Days	Current Status	Comments
Counter Fraud – Whistleblowing	2	7	Final report issued 1 <sup>st</sup> August 2019	September JAC
Duty Resource Management	2	6	Final report issued 2 <sup>nd</sup> September 2019	December JAC
Risk Management – Mitigating Controls	2	10	Final report issued 11 <sup>th</sup> September 2019	December JAC
Fleet Management – Repairs and Maintenance	2	5	Final report issued 14 <sup>th</sup> October 2019	December JAC
New HQ – Contract Management – (Quarter 2)	2	4	Final report issued 8 <sup>th</sup> November 2019	December JAC
HR Management – Absence Management	2	7	Final report issued 22 <sup>nd</sup> November 2019	December JAC
Fixed Assets	3	5	Final report issued 22 <sup>nd</sup> November 2019	December JAC
Victims' Hub	3	6	Final report issued 22 <sup>nd</sup> November 2019	December JAC
Follow Up – Interim (Quarter 2)	2	5	Final report issued 22 <sup>nd</sup> November 2019	December JAC
Fleet Management – Single System Follow Up	2	5	Final report issued 26 <sup>th</sup> November 2019	December JAC
Treasury Management	3	5	Final report issued 10 <sup>th</sup> December 2019	
Budgetary Control	3	5	Final report issued 10 <sup>th</sup> December 2019	
General Ledger	3	5	Final report issued 10 <sup>th</sup> December 2019	
New HQ – Contract Management (Quarter 4)	4	4	Final report issued 13 <sup>th</sup> February 2020	
Collaborative Change Control	N/A	5*	Final report issued 13 <sup>th</sup> February 2020	* Additional audit not included in plan
Local Policing – Property and Cash	3	6	Draft report issued 17 <sup>th</sup> December 2019	Sent the draft to the office last Friday (13/12) for issue
Performance Management	4	10	<del>Planned – 3<sup>rd</sup> February 2020</del>	Audit to be deferred to 2020/21


System	Planned Quarter	Days	Current Status	Comments
Corporate Communications	4	6	<del>Planned – 10<sup>th</sup> February 2020</del>	Audit to be deferred by 6 months (to August 2020)
Internet / Email / Social Media	4	5	Planned – 2 <sup>nd</sup> March 2020	APM issued
Follow Up – Quarter 4	4	5	Planned – 24 <sup>th</sup> February 2020	APM issued
Contingency	1-4	2		As required – note an additional audit – Collaborative Change Control has been undertaken (Budget 5 days)
Liaison with Wales Audit Office	1-4	2		
Annual Planning	1	4	Final collaborative plan issued 16 <sup>th</sup> June 2019	
Client Portal	1-4			
Management, Planning & Joint Audit Committee Reporting/Support	1-4	15		
Collaborative Audits				
Estate Management - Delivery Lead Force – North Wales	2	6	Final report issued to Lead Force on 16 <sup>th</sup> January 2020	APM issued 22 <sup>nd</sup> August 2019 – North Wales (Lead force) Start date in North Wales – 24 <sup>th</sup> September 2019.
Collaborative Review – Single Online Home Lead Force – North Wales	3	5	Final report issued to Lead Force on 13 <sup>th</sup> February 2020	APM issued on 3 <sup>rd</sup> October 2019 to North Wales (Lead force). Start date in North Wales – 11 <sup>th</sup> November 2019
Debtors Lead Force – Dyfed Powys	3	5	Final report issued to Lead Force on 18 <sup>th</sup> December 2019	APM issued on 22 <sup>nd</sup> August 2019 to Dyfed Powys (Lead Force) DPP start date - 14 <sup>th</sup> October 2019
Creditors Lead Force – Gwent Police	3	6	Draft report issued – 12 <sup>th</sup> December 2019	APM issued on 28 <sup>th</sup> August 2019 to Gwent (Lead force). GWP start date - 14 <sup>th</sup> October 2019
Payroll Lead Force – South Wales	3	6	Final report issued to Lead Force on 28 <sup>th</sup> January 2020	APM issued on 14 <sup>th</sup> August 2019 to South Wales Police (Lead force). SWP start date – 25 <sup>th</sup> November 2019

**KEY:**

 = To be commenced

 = Site work commenced

 = Draft report issued

 = Final report issued



## Collaborative Annual Plan 2019/20

Quarter	Audits	Type	Days	Rationale and Scope
2	Estate Management - Delivery Lead Force – North Wales	Assurance	24	<p><u>Rationale</u> Collaborative Review.</p> <p><u>Scope</u> The review will consider how two contracts at each Force are delivered in accordance with the Estates Strategy.</p> <p><u>Leads</u> Lead Force – North Wales</p>
3	Debtors Lead Force – Dyfed Powys	Assurance	20	<p><u>Rationale</u> Financial Risk, Collaborative Review.</p> <p><u>Scope</u> The review considers the raising of debtor accounts, collection of income, receipting, storage and banking of income received by each 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. The number of transactions tested in the sampling will be the same for each organisation.</p> <p><u>Leads</u> Lead Force – Dyfed Powys</p>
3	Payroll Lead Force – South Wales	Assurance	24	<p><u>Rationale</u> Financial Risk, Collaborative Review.</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. The number of transactions tested in the sampling will be the same for each organisation.</p> <p><u>Leads</u> Lead Force – South Wales</p>

Quarter	Audits	Type	Days	Rationale and Scope
3	Creditors Lead Force – Gwent Police	Assurance	24	<p><u>Rationale</u> A review to test areas of exposure to fraud has been included in each year of the plan.</p> <p><u>Scope</u> The review considers the arrangements for authorising and paying costs incurred by each organisation and the arrangements for control of the payment methods and devices. The scope does not include providing an assurance that the expenditure was necessary or that value for money was achieved from the expenditure committed. The number of transactions tested in the sampling will be the same for each organisation.</p> <p><u>Leads</u> Lead Force – Gwent</p>
3	Collaborative Review – Single Online Home	Appraisal	20	<p><u>Rationale</u> Collaborative Review.</p> <p><u>Scope</u> The review will appraise the effectiveness of the collaboration arrangements for the pan wales Single Online Home Project. The scope of the review will also include the effectiveness of the Project Management arrangements.</p> <p><u>Leads</u> Lead Force – North Wales</p>
1 - 4	Liaison with Wales Audit Office		8	This time is for liaison with the WAO as External Auditor. This will be undertaken jointly for all organisations.
Total Collaborative Days			120	
Contribution from each Police and Crime Commissioner and Chief Constable			30	

## Annual Plan – 2019/20

Quarter	Audit	Type	Days	Rationale and Scope
1	Performance Management	Assurance	10	<p><u>Rationale</u> Key Governance area, reviewed annually.</p> <p><u>Scope</u> The review considered the arrangements for providing assurance through the demand management and performance management framework that are used to measure the Force's effectiveness. The scope of the review did not include consideration of the accuracy or completeness of all reports presented to the Board or the appropriateness of all decisions taken.</p>
1	HR Management – Absence Management	Assurance	7	<p><u>Rationale</u> High risk area.</p> <p><u>Scope</u> The review will provide assurance on implementation of Absence Management policy and systems and processes undertaken by line managers at a service level in relation to management of sickness absence, including both short and long term absence.</p>
1	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>
2	Risk Management – Mitigating Controls	Assurance	10	<p><u>Rationale</u> Included in each year of the Strategic Plan to ensure that there are effective controls in place for the most significant risks. Number of days will cover the review of two risks.</p> <p><u>Scope</u> Two risks currently included in the organisation's risk map will be selected and the effectiveness of the identified controls will be reviewed. The scope of the review does not include consideration of all potential mitigating arrangements or their effectiveness in minimising the opportunities for the identified risks to occur.</p>

Quarter	Audit	Type	Days	Rationale and Scope
2	Counter Fraud - Whistleblowing	Appraisal	7	<p><u>Rationale</u> Annual review of Counter Fraud arrangements</p> <p><u>Scope</u> The appraisal will provide details of how the organisation approaches the topic of whistleblowing versus existing policy and procedure, to ensure that its arrangements in place are operating effectively. The scope of the review will cover:</p> <ul style="list-style-type: none"> <li>• Desktop Review of procedural documents.</li> <li>• Reporting mechanisms will be tested for their effectiveness against policy.</li> </ul>
2	New HQ Contract Management	Compliance	8	<p><u>Rationale</u> High area of expenditure and high risk project.</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>
2	Fleet Management – Repairs and Maintenance	Compliance	5	<p><u>Rationale</u> Previous Limited Assurance assessment, rolling programme of reviews.</p> <p><u>Scope</u> The review considers the identification of need; sourcing; payment of purchases; procedures to ensure the organisation operates within the requirements of the policies; and the claims procedures. The scope of the review does not include not include verification that the most economic and appropriate vehicles are being used.</p>
2	Internet/Email/Social Media	Appraisal	5	<p><u>Rationale</u> Reputational risk.</p> <p><u>Scope</u> The review will consider the extent to which the use of social media exposes the Force to data confidentiality risks by examining the content being placed on the various social media platforms.</p>
2	Duty Resource Management	Appraisal	6	<p><u>Rationale</u> Service delivery risk.</p> <p><u>Scope</u> The review will appraise the effectiveness of the duty resource management system.</p>



Quarter	Audit	Type	Days	Rationale and Scope
2	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>
2	Fleet Management – Single System	Follow Up	3	<p><u>Rationale</u> A review of an aspect of Fleet Management has been included in each year of the Audit Strategy. Limited Assurance assessment in 2018/19.</p> <p><u>Scope</u> The review will follow up the recommendations for Gwent from the Single system review in 2018/19.</p>
3	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>
3	Treasury Management	Assurance	5	<p><u>Rationale</u> .</p> <p><u>Scope</u> The review considers the arrangements for controlling the investment and borrowing arrangements; compliance with the organisation's overall treasury management policy; reconciliations; and treasury management reporting to committee. The scope of the review does not include consideration of the appropriateness of any individual financial institution or broker or of individual investment decisions made by the Organisation.</p>
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>

Quarter	Audit	Type	Days	Rationale and Scope
3	Fixed Assets	Assurance	5	<u>Rationale</u> New system. <u>Scope</u> The review will examine the adequacy and accuracy of the organisation's Fixed Asset Register, taking into account the processes to add and remove items from the register.
3	Victims Hub	Appraisal	6	<u>Rationale</u> Commissioner's Project. <u>Scope</u> The review will consider the arrangements for the implementation of the strategy, policy and procedures for delivering the projects which tie in with the PCC's Police and Crime Plan objectives. The review will also consider the arrangements for monitoring and reporting compliance with the Strategy, Policy and Procedures designed to meet the objectives.
1 - 4	Collaborative approach and Single Home Online project	Assurance	30	Joint contract for 19/20 onwards. Collaborative approach and projects listed in Collaborative Plan in Annex C.
4	Follow-up	Follow up	10	Follow-up of implementation of agreed priorities one and two actions from audit reports, ensuring the organisation is implementing recommendations, and providing reports to the Audit and Risk Committee.
1-4	Liaison with Wales Audit Office (WAO)		2	This time is for liaison with the WAO as External Auditor.
1 - 4	Contingency		2	Contingency allowance to be used as required.
1	Annual Planning	Management	4	Assessing the Organisation's annual audit needs – requirement of Internal Audit Standards.
4	Annual Report	Management	4	Reporting on the overall conclusions and opinion based on the year's audits and other information and providing input to the Annual Governance Statement.
1-4	Client Portal			The client portal provides a one stop shop of internal audit reports, progress and recommendation tracker as well as briefings, fraud alerts, fraud updates and committee briefings.
1-4	Management, Planning & Joint Audit and Committee Reporting/Support	Management	15	This time includes: meeting client management, overseeing the audit plan, reporting and supporting the Audit and Risk Committee, liaising with External Audit and Client briefings (including fraud alerts, fraud digests and committee briefings).
<b>Total days</b>			<b>166</b>	

## Briefings on Developments in Governance, Risk and Control

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 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
15/11/2019	19037	All - Government Announces Independent Review of the Prevent Arrangements		<b>No Action Required</b> Audit Committees and Boards/Governing Bodies are advised to note that review of this programme is under way, with the results being due to be reported to the Secretary of State by the end of June 2020
09/12/2019	19040	All - ICO Guidance – Special Category Data		<b>Action Required Not Urgent</b> Audit Committees and Boards/Governing Bodies are advised to ensure their data protection / information governance teams are made aware of the guidance and implement appropriate documentation and risk management controls for handling special category data.
20/12/2019	19041	All - Counter Terrorism Training		<b>No Action Required</b> Audit Committees and Boards/Governing Bodies are advised to assess risks and ensure that where terrorism is identified as a risk, appropriate staff undertake this above training
09/01/2020	19042	All - Inadequate Tender Record Keeping Invalidates Contract Award		<b>Action Required Not Urgent</b> Organisations need to ensure that all procurement processes, including processes run under the 'Light Touch' regime, are robust and appropriately documented and recorded.
10/01/2020	19045	All - The Use of Confidentiality Agreements in Discrimination Cases		<b>No Action Required</b> Audit Committees and Boards/Governing Bodies are advised of recent guidance published by the Equality and Human Rights Commissioner setting out a best practice approach to drafting or entering into a confidentiality agreement with employees in discrimination cases and applies to all forms of discrimination, harassment and victimisation under the Equality Act 2010.

Date Issued	CBN Ref	Subject	Status	TIAA Comments
16/01/2020	20001	All - Microsoft Windows 7 – End of Support		<p><b>Action Required</b></p> <p>Audit Committees and Boards/Governing Bodies are advised to ensure that actions have been taken to assess the number of IT systems running unsupported or end-of-life systems. Boards should assess whether they plan to mitigate the potential risk of continuing use of an unsupported operating system or upgrading to a version supported by the software vendor.</p>
20/01/2020	19046	All - Requirement to Accept Electronic Invoices for OJEU Procured Works		<p><b>For Possible Action</b></p> <p>Audit Committees are advised to note the new requirements, and ensure their Procurement teams will take account of them in all new contracts issued by the organisation.</p>