

**POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE AND  
HAMPSHIRE CONSTABULARY**

**JOINT AUDIT COMMITTEE – 10 MAY 2013**

**INTERNAL AUDIT CHARTER AND INTERNAL AUDIT PLAN 2013/14**

**REPORT OF THE CHIEF FINANCE OFFICER TO THE POLICE AND  
CRIME COMMISSIONER**

**1. PURPOSE**

- 1.1 The purpose of this paper is to provide the Joint Audit Committee with an overview of the Internal Audit Charter and the internal audit plan for the Office of the Police and Crime Commissioner (OPCC) and Hampshire Constabulary.

**2. RECOMMENDATIONS**

This report recommends that:

- 2.1 The Joint Audit Committee approves the Internal Audit Charter for the OPCC and Hampshire Constabulary.
- 2.2 The Joint Audit Committee approves the internal audit plan for 2013/14.

**3. INTERNAL AUDIT CHARTER**

- 3.1 Historically, organisations in the UK public sector have been covered by a variety of internal audit standards and for police the standards were those prescribed by the Chartered Institute of Finance and Accountancy (CIPFA) Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 (the Code). In line with those standards, internal audit has been delivered within the framework outlined in the Internal Audit Strategy which was approved by Hampshire Police Authority's Governance Committee.
- 3.2 A collaboration between CIPFA and the Institute of Internal Auditors (IIA) has led to an agreement between the relevant internal audit standard setters to develop common internal audit standards. As a result, with effect from 1 April 2013, all internal audit services across the public sector will be governed by the Public Sector Internal Audit Standards (PSIAS).
- 3.3 The objectives of PSIAS are to:
- define the nature of internal auditing within the UK public sector

- set basic principles for carrying out internal audit in the UK public sector
- establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations;
- establish the basis for the evaluation of internal audit performance and to drive improvement planning.

3.4 The foundations of PSIAS are not fundamentally different to those adhered to under the CIPFA Code and require an internal audit charter (similar to the previous internal audit strategy) that defines the purpose, authority and responsibility of the internal audit activity, with clear definitions of those fulfilling responsibilities of the 'board' and 'senior management'. The proposed Internal Audit Charter, which meets the requirements set out in PSIAS, is attached at appendix A for consideration.

3.5 The Internal Audit Charter must be reviewed periodically (as a minimum annually) by the Chief Internal Auditor and presented to senior management and the Joint Audit Committee.

#### **4. INTERNAL AUDIT PLAN**

4.1 During 2011/12 regular joint liaison arrangements were developed between internal audit, Hampshire Police Authority and Hampshire Constabulary and this has provided an effective forum for discussing internal audit planning, issues arising from the work as well as change issues affecting the risk environment to ensure that plans continue to reflect needs throughout the year. Both the Police and Crime Commissioner and Chief Constable, though the internal audit protocol, have agreed that these meetings should continue.

4.2 The internal audit plans for 2013/14 were discussed at a joint liaison meeting in January 2013 and the resulting plan, which has been prepared in accordance with the Internal Audit Charter, is attached at appendix B. This was circulated to members of the joint liaison meetings for comment and has resulted in a plan of 244 days.

4.3 The plan includes a summary of internal audit work planned by the lead Force for each of the current collaborative arrangements. An internal audit protocol for this work was prepared by the Chief Internal Auditors for each Force and approved by the Regional and Bi-Lateral governance boards to avoid duplication of work and ensure that the lead Force provides internal audit assurance to each of the collaborative partners.

#### **5. EXTERNAL AUDIT LIAISON**

- 5.1 In the past we have had regular liaison meetings with the external auditors to discuss national and local audit issues, ensure that duplication is minimised and that reporting to committee is co-ordinated as far as possible and we propose that this arrangement continues in 2013/14 and beyond.

**Karen Shaw**  
**Chief Internal Auditor**

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**APPENDICIES:**

***Appendix A - Internal Audit Charter, effective from 1 April 2013***

***Appendix B - Internal audit plan for 2013/14***



## **Office of the Police and Crime Commissioner and Hampshire Constabulary**

### **Internal Audit Charter**

#### **Introduction**

Organisations in the UK public sector have historically been governed by an array of differing internal audit standards. The Public Sector Internal Audit Standards, which took effect from the 1 April 2013, provide a consolidated approach across the whole of the public sector providing continuity, sound corporate governance and transparency.

The Standards require all internal audit activities to implement and retain an 'Internal Audit Charter'. The purpose of the Internal Audit Charter is to formally define the internal audit activity's purpose, authority and responsibility.

#### **Authority**

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2011, which states that a relevant body must:

*'undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.*

The standards for 'proper practices' in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2013 ['the Standards'].

#### **Purpose**

The Office of the Police and Crime Commissioner (OPCC) and Hampshire Constabulary are responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the OPCC and Hampshire Constabulary that these arrangements are in place and operating effectively. The OPCC and Hampshire Constabulary's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of their agreed objectives.

This is achieved through internal audit providing a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary.

The role of internal audit is best summarised through its definition within the Standards, as an:

*'independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.*

## **Definitions**

For the purposes of this charter the following definitions shall apply:

*The Board* – the governance group charged with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of financial reporting. For the OPCC and Hampshire Constabulary this shall mean the Joint Audit Committee.

*Senior Management* – those charged with responsibility for the leadership and direction of the OPCC and Hampshire Constabulary. For the OPCC this shall mean the Police and Crime Commissioner, the Chief Executive and Chief Finance Officer and for Hampshire Constabulary this shall mean the Chief Officer Group.

## **Responsibility**

The responsibility for maintaining an adequate and effective system of internal audit within the OPCC and Hampshire Constabulary lies with the Chief Finance Officers for the PCC and Hampshire Constabulary (the Section 151 Officers).

For both the OPCC and Hampshire Constabulary, internal audit is provided by the Southern Internal Audit Partnership.

The Chief Internal Auditor (Head of Audit for Southern Internal Audit Partnership) is responsible for effectively managing the internal audit activity in accordance with the *'Definition of Internal Auditing'*, the *'Code of Ethics'* and *'the Standards'*.

Senior management are responsible for ensuring that internal control, risk management and governance arrangements are sufficient to address the risks facing the delivery of the priorities and objectives agreed for the OPCC and Hampshire Constabulary.

Accountability for response to internal audit's advice lies with senior management, who either accept and implement the advice, or formally reject it. Audit advice is without prejudice to the right of internal audit to review the policies, procedures and operations at a later date.

The Chief Internal Auditor must be satisfied that senior management accept accountability for, and provide an adequate response to, issues raised through internal audit's work. When the Chief Internal Auditor is not satisfied, the matter will be escalated to the audit sponsor, the Chief Finance Officers, the Deputy Chief Constable, Chief Executive or Joint Audit Committee as appropriate.

### **Position in the organisation**

The Chief Internal Auditor reports functionally to the Board, and organisationally to the Chief Finance Officers who have statutory responsibility as proper officer under Section 151 of the Local Government Act 1972, for ensuring an effective system of internal financial control and proper financial administration of the OPCC and Hampshire Constabulary's affairs.

The Chief Internal Auditor has direct access to the Police and Crime Commissioner and Chief Constable who carry the responsibility for the proper management of the OPCC and Hampshire Constabulary and for ensuring that the principles of good governance are reflected in sound management arrangements.

The Chief Internal Auditor has direct access to the Monitoring Officer for the OPCC where matters arise relating to the Police and Crime Commissioner's responsibility, legality and standards.

Where it is considered necessary to the proper discharge of internal audit function, the Chief Internal Auditor has direct access to the Chairman (and other members as appropriate) of the Joint Audit Committee.

### **Internal audit resources**

The Chief Internal Auditor will be professionally qualified (CMIIA, CCAB or equivalent) and have wide internal audit and management experience, reflecting the responsibilities that arise from the need to liaise internally and externally with members of the Joint Audit Committee, senior management and other professionals.

The Chief Finance Officer for the OPCC, will provide the Chief Internal Auditor with the resources necessary to fulfil the OPCC and Hampshire Constabulary's requirements and expectations as to the robustness and scope of the internal audit opinion.

The Chief Internal Auditor will ensure that the internal audit service has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the audit charter and operational audit plan.

The annual operational plan will identify the resources required to complete the work, thereby highlighting sufficiency of available resources. The Chief Internal Auditor can propose an increase in audit resource or a reduction in the number of audits if there are insufficient resources.

Senior Management and the Board will be advised where, for whatever reason, internal audit is unable to provide assurance on any significant risks within the timescale envisaged by the risk assessment process.

The annual operational plan will be submitted to senior management and the Board, for approval. The Chief Internal Auditor will be responsible for delivery of the plan.

The plan will be kept under review to ensure it remains responsive to the changing priorities and risks of the OPCC and Hampshire Constabulary.

Significant matters that jeopardise the delivery of the plan or require changes to the plan will be identified, addressed and reported to senior management and the Board.

If the Chief Internal Auditor, the Board or Senior Management consider that the scope or coverage of internal audit is limited in any way, or the ability of internal audit to deliver a service consistent with the Standards is prejudiced, they will advise the Chief Finance Officers accordingly.

### **Independence and objectivity**

Internal auditors must be sufficiently independent of the activities they audit to enable them to provide impartial, unbiased and effective professional judgements and advice.

Internal auditors must maintain an unbiased attitude that allows them to perform their engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgement on audit matters to others.

To achieve the degree of independence and objectivity necessary to effectively discharge its responsibilities, arrangements are in place to ensure the internal audit activity:

- retains no executive or operational responsibilities;
- operates in a framework that allows unrestricted access to senior management and the Board;
- reports functionally to the Board;
- reports in their own name;
- rotates responsibilities for audit assignments within the internal audit team;
- completes individual declarations confirming compliance with rules on independence, conflicts of interest and acceptance of inducements; and
- ensures the planning process recognises and addresses potential conflicts of interest through internal audit staff not undertaking an audit for at least two years in an area where they have had previous operational roles.

If independence or objectivity is impaired in fact or appearance, the details of the impairment will be disclosed to Senior Management and the Board. The nature of the disclosure will depend upon the impairment.

### **Due professional care**

Internal auditors will perform work with due professional care, competence and diligence. Internal auditors cannot be expected to identify every control weakness or irregularity but their work should be designed to enable them to provide reasonable assurance regarding the controls examined within the scope of their review.

Internal auditors will have a continuing duty to develop and maintain their professional skills, knowledge and judgement based on appropriate training, ability, integrity, objectivity and respect.

Internal auditors will apprise themselves of the 'Definition of Internal Auditing', the 'Code of Ethics' and the 'Standards' and will work in accordance with them in the conduct of their duties.

Internal auditors will be alert to the possibility of intentional wrongdoing, errors and omissions, poor value for money, failure to comply with management policy and conflicts of interest. They will ensure that any suspicions of fraud, corruption or improper conduct are promptly reported to the Chief Internal Auditor.

Internal auditors will treat the information they receive in carrying out their duties as confidential. There will be no unauthorised disclosure of information unless there is a legal or professional requirement to do so. Confidential information gained in the course of internal audit work will not be used to effect personal gain.

### **Access to relevant personnel and records**

In carrying out their duties, internal audit (subject to the appropriate vetting and security requirements for access and on production of identification) shall have unrestricted right of access to all records, assets, personnel and premises, belonging to the OPCC and Hampshire Constabulary or key delivery partner organisations.

Internal audit has authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities. Such access shall be granted on demand and not subject to prior notice.

Where audit reviews require access to classified documents, higher level checks will be carried out where required and appropriate authorisation will be sought from the data owner. Access to data held on RMS or in relation to covert operations will be excluded other than in exceptional circumstances which will require Chief Officer authorisation.

### **Scope of Internal Audit activities**

The Chief Internal Auditor is responsible for the delivery of an annual audit opinion and report that can be used by senior management to inform their governance statements. The annual opinion will conclude on the overall adequacy and effectiveness of the organisations' framework of governance, risk management and control.

A range of internal audit services are provided (Annex 1) to form the annual opinion. The approach is determined by the Chief Internal Auditor and will depend on the level of assurance required, the significance of the objectives under review to the organisations success, the risks inherent in the achievement of objectives and the level of confidence required that controls are well designed and operating as intended.



In accordance with the annual audit plan, auditors will plan and evaluate their work so as to have a reasonable expectation of detecting fraud and identifying any significant weaknesses in internal controls. Additionally, proactive fraud reviews will be incorporated within the plan to deter and detect fraud, covering known areas of high risk.

Those charged with responsibility for management are required to report all suspicions of theft, fraud and irregularity to the Chief Internal Auditor so that she can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. Internal audit will not carry out investigations unless commissioned to do so and where this is the case, the Chief Internal Auditor will ensure that investigators are fully trained in carrying out their responsibilities.

Internal audit also facilitate the OPCC and Hampshire Constabulary participation in the National Fraud Initiative (NFI) in which specified data is matched with data supplied from other Local Authorities and external agencies to detect potential fraudulent activity.

The Chief Internal Auditor will meet regularly with the external auditors to consult on audit plans, discuss matters of mutual interest and to seek opportunities for cooperation in the conduct of audit work. The external auditors will have the opportunity to rely on the work of internal audit where appropriate.

## **Reporting**

### ***Chief Internal Auditor's Annual Report and Opinion***

The Chief Internal Auditor shall deliver an annual internal audit opinion and report that can be used by the organisations to inform their governance statements.

The annual internal audit report and opinion will conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The annual report will incorporate as a minimum:

- The opinion;
- A summary of the work that supports the opinion; and
- A statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.

### ***Senior Management***

As those responsible for the leadership and direction of the OPCC and Hampshire Constabulary, it is imperative that senior management are engaged in:

- approving the internal audit charter (minimum annually);
- approving the risk based internal audit plan;
- receiving communications from the Chief Internal Auditor on the internal audit activity's performance relative to its plan and other matters;

- making appropriate enquiries of management and the Chief Internal Auditor to determine whether there are inappropriate scope and resource limitations; and
- receiving the results of internal and external assessments of the quality assurance and improvement programme, including areas of non-conformance.

For practical purposes this engagement will be achieved through the liaison group comprising the Chief Executive and Chief Finance Officer for the OPCC; the Deputy Chief Constable and Chief Finance Officer for Hampshire Constabulary; and the Chief Internal Auditor and Internal Audit Manager.

### ***The Board***

Organisational independence is effectively achieved when the Chief Internal Auditor reports functionally to the Board. Such reporting will include:

- approving the internal audit charter;
- approving the risk based internal audit plan;
- approving the internal audit budget and resource plan;
- receiving communications from the Chief Internal Auditor on the internal audit activity's performance relative to its plan and other matters, including the annual report and opinion;
- making appropriate enquiries of management and the Chief Internal Auditor to determine whether there are inappropriate scope and resource limitations;
- agreement of the scope and form of the external assessment as part of the quality management and improvement plan;
- receiving the results of internal and external assessments of the quality assurance and improvement programme, including areas of non-conformance; and
- approval of significant consulting services not already included in the audit plan, prior to acceptance of the engagement.

### ***Reporting to third parties***

In line with the agreed internal audit protocols for collaborations between Hampshire and other Forces, final reports arising from review of collaborative arrangements where Hampshire is the lead, will be copied to the Chief Internal Auditor of the partner organisations.

### **Quality assurance**

The internal audit team will work to the Public Sector Internal Audit Standards to maintain consistency in service provision. This requirement will be enforced through appropriate supervision, and supervisory/management review of all audit working papers, action plans and audit reports.

Feedback forms will be distributed to key contacts at the end of each audit assignment to assess the value of the assignment and to seek suggestions for improvement. All completed forms will be reviewed by Audit Manager(s) / the Chief Internal Auditor and the auditor conducting the assignment and responded to appropriately.

The Accounts and Audit (England) Regulations 2011 require that an annual review of the effectiveness of internal audit is carried out and that the Joint Audit Committee

considers the results of the review. In line with the Standards, external assessment will also be conducted at least once every five years by an external, qualified, independent assessor or assessment team.

### **Ownership of documentation**

Internal audit files and working papers, which demonstrate compliance with the Standards are the property of the OPCC and Hampshire Constabulary.

Internal audit's data retention policy on the archiving and secure destruction of audit files requires that all audit files are retained for a period of four years (three plus the current) except for those papers used in the course of a fraud investigation which will be retained for a period of six years after legal proceedings have been completed. An annual programme is in place for the secure destruction of files once these time frames have elapsed.

### **Indemnity and Insurance**

Internal Audit's professional indemnity cover is provided through a third party insurer and is sufficient to meet all eventualities in respect of external contract arrangements up to the sum of £5 million. Southern Internal Audit Partnership will indemnify the OPCC and Hampshire Constabulary against claims and costs arising from its negligence or wilful breach of any obligation under this agreement provided that its maximum liability shall not exceed £5 million.

### **Fees**

The fees for internal audit work will be agreed in advance of each financial year to reflect the number and mix of days required and movements in cost base.

If specific assignments are requested in addition to the annual plan, fees will be agreed in advance based on the staff mix required.

### **Payment**

Internal audit will invoice quarterly in arrears with all sums due on presentation.

### **Review of the internal audit charter**

This charter will be reviewed annually (minimum) by the Chief Internal Auditor and presented to Senior Management and the Board for approval.



## Annex 1

### Assurance Services

- **Risk based audit:** in which risks and controls associated with the achievement of defined business objectives are identified and both the design and operation of the controls in place to mitigate key risks are assessed and tested, to ascertain the residual risk to the achievement of managements' objectives. Any audit work intended to provide an audit opinion will be undertaken using this approach.
- **Developing systems audit:** in which:
  - the plans and designs of systems under development are assessed to identify the potential weaknesses in internal control and risk management; and
  - programme / project management controls are assessed to ascertain whether the system is likely to be delivered efficiently, effectively and economically.
- **Compliance audit:** in which a limited review, covering only the operation of controls in place to fulfil statutory, good practice or policy compliance obligations are assessed.
- **Quality assurance review:** in which the approach and competency of other reviewers / assurance providers are assessed in order to form an opinion on the reliance that can be placed on the findings and conclusions arising from their work.
- **Fraud and irregularity investigations:** Internal audit may also provide specialist skills and knowledge to assist in or lead fraud or irregularity investigations, or to ascertain the effectiveness of fraud prevention controls and detection processes.
- **Advisory / Consultancy services:** in which advice can be provided, either through formal review and reporting or more informally through discussion or briefing, on the framework of internal control, risk management and governance. It should be noted that it would not be appropriate for an auditor to become involved in establishing or implementing controls or to assume any operational responsibilities and that any advisory work undertaken must not prejudice the scope, objectivity and quality of future audit work.
- **Third party assurance:** the availability of objective assurance from other assurance providers will be considered in determining audit needs. Where internal audit needs to work with the internal auditors of other organisations, a practice which is expanding with the development of more organisational strategic partnerships, the roles and responsibilities of each party, as well as billing arrangements, will be clearly defined, agreed and documented prior to the commencement of work. Internal audit will also ensure awareness of and seek to place reliance on the work of other review bodies such as HMIC and HMRC etc.

Hampshire Police strategic internal audit plan 2013/14 to 2015/16

Actual 2012-13	Review Type	Audit	Audit Sponsor			
				2013-14	2014-15	2015-16
	<b>Corporate Cross Cutting</b>					
	CC	Grants	Chief Finance Officer to the Chief Constable		✓	
	CC	Data Quality	Deputy Chief Constable			✓
✓	CC/IT	Business Continuity and disaster recovery	Deputy Chief Constable			✓
	CC	Sustainability	Chief Finance Officer to the Chief Constable		✓	
	CC	Health and safety arrangements	Deputy Chief Constable	✓		
✓	CC	Supply chain management	Deputy Chief Constable and Chief Finance Officer to the CC	✓		✓
	CC	Revenue contracts	Chief Finance Officer to the Chief Constable	✓		✓
	CC	Seized and found property	ACC Pryde		✓	
✓	CC	Recording and management of assets	Chief Finance Officer to the Chief Constable			✓
	CC	Vehicle management	Chief Finance Officer to the Chief Constable		✓	
	CC	Employment practices	Director of HR		✓	
✓	CC	Workforce planning and utilisation	Director of HR		✓	
	CC	Recruitment, pre-employment checks and leavers	Director of HR	✓		
	CC	Temporary and agency staff	Director of HR		✓	
✓	CC	Tasking and Coordination - Briefing Tool	Deputy Chief Constable			✓
✓	CC	Firearms licensing	Deputy Chief Constable			✓
✓	CC	Scientific services (Joint with HCC)	Deputy Chief Constable			
	<b>Major Projects</b>					
✓	MP	HR Modernisation project/self-service	Director of HR	✓		
✓	MP	Collaboration arrangements	Deputy Chief Constable	✓	✓	✓
✓	MP	Service centre (finance/facilities mgt)	Deputy Chief Constable	✓	✓	✓
	MP	Estates Strategy Review	Chief Finance Officer to the Chief Constable	✓		✓
	<b>Corporate Governance</b>					
✓	CG	Risk management	Deputy Chief Constable	✓		✓
	CG	Decision making and accountability	Deputy Chief Constable	✓		
	CG	Shared services (with non-police bodies)	Deputy Chief Constable	✓		
	CG	Strategy and planning	Deputy Chief Constable		✓	
	CC	Performance Management	Deputy Chief Constable		✓	

✓	CC	National Fraud Initiative	Chief Finance Officer to the Chief Constable	✓	✓	✓
✓	CG	Pro-active Fraud work	Head of PSD	✓	✓	✓
<b>Financial Management</b>						
	FM	Accounting controls	Chief Finance Officer to the Chief Constable		✓	
	FM	Accounts payable	Chief Finance Officer to the Chief Constable	✓		
✓	FM	Accounts receivable	Chief Finance Officer to the Chief Constable			✓
✓	FM	Payroll	Chief Finance Officer to the Chief Constable	✓	✓	✓
	FM	Budgetary control and financial planning	Chief Finance Officer to the Chief Constable		✓	
✓	FM	Pension arrangements	Chief Finance Officer to the Chief Constable			✓
	FM	Cash collection and banking (themed review)	Chief Finance Officer to the Chief Constable	✓		
	FM	Treasury management	Chief Finance Officer to the Chief Constable	✓		
	FM	Expense management (themed review)	Chief Finance Officer to the Chief Constable		✓	
	FM	Insurance costs and compensations	Chief Finance Officer to the Chief Constable		✓	
<b>Other Direct Audit Activity</b>						
✓	OA	Annual Audit Report	-	✓	✓	✓
✓	OA	Operational plan preparation	-	✓	✓	✓
✓	OA	Monitoring	-	✓	✓	✓
✓	OA	Progress reports	-	✓	✓	✓
✓	OA	Liaison/advice	-	✓	✓	✓
✓	OA	Corporate Working Groups - PAG	-	✓	✓	✓
✓	OA	Follow up	-	✓	✓	✓
244		Total		244	244	244

Actual 2012-13		Collaborations (HC and those with assurance to be obtained from other bodies):		2013-14	2014-15	2015-16
✓		Witness protection	Hampshire		<b>Move to SEROCU</b>	
		Joint operations unit	Hampshire	✓	TBC	TBC
✓		Information management	Thames Valley	✓	TBC	TBC
✓		ICT	Thames Valley	✓	TBC	TBC
✓		Air Support	National from 13/14			
		Covert operations	Surrey		<b>Move to SEROCU</b>	
		Technical Surveillance	Thames Valley		<b>Move to SEROCU</b>	
		Regional organised crime unit	Sussex		<b>Move to SEROCU</b>	
	<b>SEROCU</b>	South East Regional Organised Crime Unit	Thames Valley	✓	TBC	TBC