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Our reference: IR
Date: 12 March 2020

AGENDA

TO: THE MEMBERS OF THE JOINT AUDIT COMMITTEE

CUMBRIA POLICE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY JOINT AUDIT COMMITTEE

A meeting of the Joint Audit Committee is scheduled to take place on **Wednesday 18th March 2020 in Conference Room Two, Police Headquarters, Carleton Hall, Penrith, at 10:30am**. As a result of the corona virus outbreak, the OPCC & Constabulary are taking sensible precautions to limit the risk to our staff, members and the public. For this reason the meeting will not now take place as a face to face meeting but will instead be conducted using telephone conferencing facilities.

To access the conference call, any person wishing to join should take the following action:

1. Dial 0330 124 0840
2. When prompted enters Conference ID: 58816 followed by the #
3. When prompted record your name followed by the # you will then enter the conference
4. Hang up to end the conference

The development session planned for the afternoon has been cancelled and will be re-scheduled later in the year if required.

Participants are asked to mute their microphones when they are not speaking or to keep their papers some distance away from their phones to avoid noise disturbance on the call.

Apologies for any inconvenience this may cause.

Vivian Stafford, Gillian Shearer
Chief Executive

COMMITTEE MEMBERSHIP

Mrs Fiona Daley (Chair)
Mr Jack Jones
Ms Fiona Moore
Mr Malcolm Iredale

AGENDA

PART 1 – ITEMS TO BE CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

1. APOLOGIES FOR ABSENCE

2. URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC

To consider (i) any urgent items of business and (ii) whether the press and public should be excluded from the Meeting during consideration of any Agenda item where there is likely disclosure of information exempt under s.100A(4) and Part I Schedule A of the Local Government Act 1972 and the public interest in not disclosing outweighs any public interest in disclosure.

3. DISCLOSURE OF PERSONAL INTERESTS

Members are invited to disclose any personal/prejudicial interest, which they may have in any of the items on the Agenda. If the personal interest is a prejudicial interest, then the individual member should not participate in a discussion of the matter and must withdraw from the meeting room unless a dispensation has previously been obtained.

4. MINUTES OF MEETING AND MATTERS ARISING

To receive and approve the minutes of the committee meeting held on 20th November 2019.

5. ACTION SHEET

To receive the action sheet from previous meetings.

6. CORPORATE UPDATE

To receive a briefing on matters relevant to the remit of the Committee.
(To be presented by the Deputy Chief Constable and OPCC Chief Executive)

7. STRATEGIC RISK REGISTER

To consider the OPCC and Constabulary strategic risk register as part of the Risk Management Strategy. *(To be presented by the Director of Corporate Improvement and OPCC Chief Executive)*

- (i) OPCC Strategic Risk Register
- (ii) OPCC Operational Risk Register
- (iii) CC Strategic Risk Register

8. MONITORING OF AUDIT, INTERNAL AUDIT AND OTHER RECOMMENDATIONS AND ACTION PLANS

To receive an updated summary of actions implemented in response to audit and inspection recommendations. *(To be presented by the Joint Chief Finance Officer)*

9. INTERNAL AUDIT – PROGRESS REPORT

To receive a report from the Internal Auditors regarding the progress of the Internal Audit Plan. *(To be presented by the Audit Manager)*

10. INTERNAL AUDIT REPORT(S)

To receive reports from the Internal Auditors in respect of specific audits conducted since the last meeting of the committee. *(To be presented by the Audit Manager)*

- (i) Firearms (Constabulary) - Nov 19
- (ii) Blue Light Collaboration (OPCC) - Dec 19
- (iii) Commercial Solutions - Procurement (Constabulary & OPCC) - Dec 19
- (iv) TRiM (Constabulary) - Feb 20

11. INTERNAL AUDIT: CONSIDERATION OF THE VALUE AND ASSURANCE FROM CONSULTANCY/ADVISORY WORK

To receive a report from the Internal Auditors on the value and assurance from consultancy/advisory work. *(To be presented by the Group Audit Manager)*

12. PROPOSED INTERNAL AUDIT PLAN/INTERNAL AUDIT CHARTER

To receive a report from the Internal Auditors on the proposed Internal Audit Annual Plan and any proposed revisions. To receive a copy of the internal audit charter from the Internal Auditors. *(To be presented by the Audit Manager)*

- (i) Internal Audit Plan Cover Report
- (ii) Draft Internal Audit Plan 2020-21
- (iii) Internal Audit Charter

13. QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME

To receive from the Internal Auditors a report setting out the arrangements for quality assurance and improvement. *(To be presented by the Audit Manager)*

14. CAPITAL STRATEGY AND TREASURY MANAGEMENT STRATEGY AND TREASURY MANAGEMENT PRACTICES

To review the annual Capital Strategy and Treasury Management Strategy incorporating the policy on investment and borrowing activity and treasury management practices. *(To be presented by the Deputy Chief Finance Officer)*

- a) *Capital Strategy 2020/21*
- b) *Capital Programme 2020/21 & beyond*
- c) *Treasury Management Strategy Statement 2020/21*

15. RISK MANAGEMENT STRATEGY

To provide the tri-ennial review of the COPCC and Constabulary Risk Management Strategies. *(To be presented by the OPCC Chief Executive and the Director of Corporate Improvement)*

- (i) OPCC Risk Management Strategy – Covering Report
 - (ii) OPCC Risk Management Strategy
 - (iii) CC Risk Management Policy
- 16. ANNUAL WORK PROGRAMME – ASSURANCE FORMAT**
To review and approve an annual work programme covering the framework of assurance against the Committee’s terms of reference. *(To be presented by the Deputy Chief Finance Officer)*
- 17. EXTERNAL AUDIT VERBAL UPDATE**
To receive a verbal update from the external auditors in respect of progress on the external audit plan. *(To be presented by Grant Thornton)*
- 18. EXTERNAL AUDIT PLAN**
To receive from the external auditors the Joint Annual External Audit Plan. *(To be presented by Grant Thornton)*
- 19. VALUE FOR MONEY**
To receive an annual report on Value for Money within the Constabulary. (To be presented by the Director of Corporate Improvement)
- 20. TREASURY MANAGERMENTS ACTIVITIES**
To receive for information reports on Treasury Management Activity - Quarter 3. *(To be presented by the Deputy Chief Finance Officer)*
- 21. POINT FOR CONSIDERATION BY THE COMMISSIONER AND THE CHIEF CONSTABLE**

Future JAC Meeting Dates (For Information)

28 May 2020 @ 10:30am – Conference Room 2
 23 July 2020 @ 10:30am – Conference Room 2 – (pre-meet 9.15-10.15am)
 24 September 2020 @ 10:30am – Conference Room 2
 19 November 2020 @ 10: 30am – Conference Room 2
 17 March 2021 @ 10: 30am – Conference Room 2

Future Police & Crime Panel Meeting Dates (For Information)

22 May 2020 – Barrow
 21 July 2020 – Carlisle
 16 October 2020 – Kendal
 28 January 2021 – Venue tbc

Agenda Item 4 – Part 1

CUMBRIA POLICE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY

JOINT AUDIT COMMITTEE

Minutes of a meeting of the Joint Audit Committee held on Wednesday 20th November 2019
in Conference Room 2, Police Headquarters, Carleton Hall, Penrith, at 10.30am.

PRESENT

Mrs Fiona Daley (Chair)

Ms Fiona Moore

Mr Jack Jones

Mr Malcolm Iredale

Also present:

Chief Executive, Office of the Police and Crime Commissioner (Vivian Stafford)

Deputy Chief Constable (Mark Webster)

Joint Chief Finance Officer (Roger Marshall)

Deputy Chief Finance Officer (Michelle Bellis)

Head of Internal Audit, Cumbria Shared Internal Audit Service, Cumbria County Council
(Richard McGahon)

Audit Manager, Cumbria Shared Internal Audit Service, Cumbria County Council (Emma
Toyne)

Audit Manager, Grant Thornton LLP (Gareth Winstanley)

Assistant Audit Manager, Grant Thornton LLP (Hannah Foster)

Director Corporate Support (Stephen Kirkpatrick)

Head of Commercial Solutions (Barry Leighton)

Detective Chief Inspector, PSD (David Stalker)

Financial Services Apprentice (Inge Redpath)

PART 1 – ITEMS CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

The chair called the meeting to order.

530. APOLOGIES FOR ABSENCE

Apologies for absence were received from

Robin Baker (Engagement Lead, Grant Thornton LLP)

Gillian Shearer (Communication and Engagement Executive, Office of the Police and Crime
Commissioner)

531. URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC

There are no items of urgent business and Internal Audit requested one item to be placed in Part 2 by the committee. The Committee considered that the Presentation on the review of Seized Dogs should be considered in Part 2 of the agenda in accordance with s100A(4) Part 1 of Schedule A of the Local Government Act 1972 on the grounds that the presentation material included both commercially sensitive and operationally sensitive information.

532. DISCLOSURE OF PERSONAL INTERESTS

The Chair declared a personal interest having been appointed as Chair of the North West Regional Pensions Board.

There were no other declarations of interest.

533. MINUTES OF MEETING AND MATTERS ARISING

RESLOVED, that the minutes be recorded as a true record of the meeting held on 19th September 2019.

534. ACTION SHEET

Item 524 – Internal Audit Local Focus Hubs. Compliance with GDPR.

The DCC explained that four of the six hubs arrangements were now complete and the other two had been given a further two weeks to fulfill compliance. The DCC would bring copies of all signed documentation to the next meeting.

ACTION: To update the action sheet to show target date moved to Mar 20.

Item 527 – Apprentice Governance - For the Constabulary to recommend how they wish the committee to proceed regarding the apprenticeship governance given as a supporting provider it is no longer a statutory requirement for governance arrangements.

The DCC presented a report which explained that as the Constabulary is no longer acting as an employer provider, there was no role or requirements for the committee.

ACTION: To confirm when Internal Audit will add Apprenticeship to the internal audit work programme.

RESLOVED, all other items were resolved.

535. CORPORATE UPDATE

The DCC updated the meeting on the following:

Operation Uplift and the ongoing challenge around training and estates capacity. The funding for operation uplift has yet to be finalised with central government and now with the election in December decisions have been put on hold.

The DCC is currently undertaking the Star Chamber process with all budget holders looking at their needs for the next year and not making assumptions that this year's budget will be the same for next year.

Finally election planning to cover the safety and security of MP's during the election which uses a large amount of resources from the force sometimes at very short notice.

The CE gave an update regarding budget settings and agreed with the comments of the DCC. The office of the PCC are starting to do some upfront work around the upcoming PCC elections in May 2020. Now the UK government are in purdah for the general election it brings other challenges in the way the office of the PCC operates.

The CFO again stressed the uncertainty around funding for operation uplift. The current financial forecast is on target but there is extra expenditure for operation uplift and with the upcoming elections the budget settlement information which usually arrives in December may very well be delayed until the New Year which will make the timescales for budget planning and in turn the PCC's preset planning very tight.

Following the McCloud judgement there are pension issues emerging which could add a significant financial burden. This will therefore appear on the risk register as will the Emergency Services Network (ESN) programme which is moving forward but still no definitive dates or costs.

536. STRATEGIC RISK REGISTER

- OPCC Strategic Risk Register

The CE updated the committee to say there was very little change to the OPCC strategic risk register and the two key items are the risk around strategic finance and the risk around ESN.

A Member noted the "Next review date" on R2 showed October 2019.

The CE explained that this was a typo and would be updated.

ACTION: To update the register to show the correct next review date for R2 on front sheet

- Constabulary Strategic Risk Register

The CFO updated the meeting on the Constabulary strategic risk register saying that whilst this is a fluid document the highest scoring risks around strategic finances and ESN remain. The Constabulary strategic risk register has also been updated to include the custody medical contract, Brexit, GDPR and procurement.

A Member noted that the wording regarding Item 37 still showed the delay was as a result of the DPA 2018 not yet receiving Royal assent. Royal assent was granted on 25th May 2018 so the risk should be amended accordingly.

ACTION: To update the register on item 37 to update the description to show the reason for continued delay and that Royal assent was granted on 25th May 2018.

RESLOVED, that the report be noted.

537. MONITORING OF AUDIT, INTERNAL AND OTHER RECOMMENDATIONS AND ACTION PLANS

The CFO gave a brief update on the short list of outstanding actions.

The recommendation on force tasking is now complete.

The recommendation in relation to Duties Management now falls within the larger piece of work around business transformation which is progressing towards procurement.

The timescales for the recommendations on the Local Focus Hubs have not been reached as yet.

The chair sort clarification as to whether the recommendation around the Duty Management had been fully addressed in the November 2019 update.

The Director Corporate Support confirmed that this had been addressed and the duties management was at the forefront of the business transformation programme.

RESLOVED, all other items were resolved.

538. INTERNAL AUDIT PROGRESS REPORT

The Internal Audit Manager presented the progress report to 4th November 2019 showing all work on the 2018/19 plan has now been completed and work is progressing on the 2019/20 plan with draft reports on three risk based audits having been issued and a further five risk based audits at the fieldwork stage. At this point Internal Audit anticipate sufficient coverage to form the annual audit opinion.

RESLOVED, all other items were resolved.

539. INTERNAL AUDIT REPORT

Internal Audit Manager presented the following report to the meeting:

- Police Governance Structure (Constabulary) – Nov 19

This report was brought to committee due to the timing of the meeting and the date of issue the report. The report gives substantial assurance however the force will continue to look into items of substantial assurance to make sure improvements are continually delivered and standards are maintained.

RESLOVED, that the report be noted.

540. ANNUAL REVIEW OF GOVERNANCE

- Role of the Joint Chief Finance Officer

The DCFO gave a brief update to committee as the CIPFA guidance has not yet been issued, CIPFA are currently working on this. The report is largely unchanged but does reflect the Constabulary's participation in CIPFA Achieving Financial Excellence in Policing Programme and has been updated to include any training undertaken within the financial service team.

The chair sort clarification on the backfill for the financial services manager who is now seconded to the business transformation programme which is due to move to the implementation stage for about 12 months.

The DCFO explained that interviews had been undertaken and someone has been appointed to backfill and they are due to start in the New Year.

The CFO then gave a brief overview of the CIPFA AFEP (Achieving Financial Excellence in Policing) which is run in conjunction with the National Police Chiefs Council. This is an initiative to improve financial management within the policing service. Three quarters of forces have already signed up and it involves leadership academies which Michelle Bellis and Ann Dobinson are involved in. Michelle is also involved in a National group around financial reporting and the CFO on a National group looking into data management to improve benchmarking information across forces. JAC will be asked to take part in an interview to undertake a technical survey possibly January 2020 as part of this programme.

- Joint Procurement Regulations

The Head of Commercial Solutions gave an overview of the Joint Procurement Regulations. The regulations were extensively reviewed in November 2018 and new regulation created, it is proposed to leave these regulations unchanged this year.

There has also been the introduction of the weekly contracts Awards Board, which brings together the CFO, Legal Services and Directors to look over contracts which in turn makes governance stronger.

The department has been rebranded to Commercial Solutions to show that the department does more than simply buying.

A member asked what was in place within the regulations for after Brexit.

The Head of Commercial Solutions explained that they seek guidance from the Home Office on matters such as Brexit and this is still an unknown.

A member noted an error on page 21 mapping document first orange box at the bottom shows "Request for Quotes" when the mapping document refers to Tenders.

ACTION: To amend the word "Quotes" to "Tenders" on page 21 mapping document.

A Member noted that there did not appear to be a clear link to the Standing orders (Procurement Handbook).

ACTION: To make a formal link from the joint procurement regulations to the procurement

handbook.

- OPCC Scheme of Delegation/Consent

The CE gave an update on the OPCC scheme of delegation/consent stating that it came to committee last year and now the arrangements for rotation of the post of chief executive has been made permanent, the executive had reviewed the documents and only made very minor changes.

- OPCC Arrangements for Anti-fraud & Corruption/Whistleblowing

The CE updated the committee that the report went through a large overhaul last year and has been reviewed this year and only minor changes made.

A Member queried why the Public Sector Audit Appointments Limited (PSAA) appear including telephone numbers in this document.

ACTION: To check the relevance of having the PSAA listed as a point of contact with the document.

A Member noted that he was unable to access the Gifts and Hospitality Register and could only find 2015/16 & 2016/17.

ACTION: To Update the OPCC Website with the latest Gifts and Hospitality Register.

- Constabulary Arrangements for Anti-fraud & Corruption/Whistleblowing

Detective Chief Inspector Professional Standards Department gave an overview of the Constabulary Arrangements for Anti-fraud & Corruption/Whistleblowing and explained that this was a work-in-progress document which pulls together a number of separate policy documents. The document has been through consultation with internal departments, the documents cover two forms of regulation one for police officers and one for police staff, so it has also been to human resources for their input. The reason this is a work in progress document is that professional standards have seen a huge change to regulatory reform in the form of the new Misconduct Complaint Regulations. These regulations are supposed to be enacted on 1st February 2020, however, this may change following the General Election in December. The Constabulary has taken guidance from the National PSD conference and the decision is to work towards the 1st February deadline.

The document has therefore been updated but cannot be finalised until after the 1st February deadline.

The chair noted the definition on page 7 for Fraud and Corruption does not appear to be the most up to date CIPFA definitions.

ACTION: To check and update definition of Fraud and Corruption on page 7 if appropriate.

ACTION: To bring the final updated version to committee for sign off.

- OPCC Grant Regulations

The CE explained that the report was not brought to committee as there have been no changes to these grant regulations in light of the upcoming PCC elections in May 2020 and therefore it is requested that that this document comes to committee in Nov 2020 once it has been reviewed again following the elections of the PCC and any changes that may occur to the Police and Crime Plan.

ACTION: To move this report to November 2020 and amend the document title to Grant Regulations and Procedures.

ACTION: To add the Constabulary Scheme of Delegation to the work programme as this has never been brought to committee.

RESLOVED, that the reports be noted.

The meeting was suspended for a 5 minute break at 12 noon

**Detective Chief Inspector, PSD David Stalker Left the meeting
12:05pm the meeting resumed**

541. ANNUAL GOVERNANCE STATEMENT DEVELOPMENT AND IMPROVEMENT UPDATE

The CFO explained that this report looks at areas where governance could be improved for both the Constabulary and the OPCC. A large number of the actions have been completed and more are scheduled for completion by the end of the financial year. There is only one outstanding item "Information Management" but assurances were given that this is being undertaken and COG have approved the extension to the deadline to allow for trial arrangements to be undertaken with Durham Constabulary and to look at the outcomes.

The committee thanked the CFO for a very comprehensive summary report.

RESLOVED, that the reports be noted.

542. COMMERCIAL SOLUTIONS ANNUAL REPORT

The Head of Commercial Solutions presented the first annual report to the committee and explained the different elements of the report, showing the vision for the department including new apprenticeship programs taken up by staff members and what the outcomes for the department will be. He also explained again the rationale behind the change of name from Procurement to Commercial Solutions and how this better reflects the work done by the department.

The Members all praised the work undertaken and how this was a huge step forward.

The chair also thanked the head of Commercial Solutions for a useful and comprehensive report and was pleased to see the training and development of the staff.

RESLOVED, that the report be noted.

543. TREASURY MANAGEMENT ACTIVITIES

The DCFO presented the report for quarter 2 to 30 September 2019. As at 30 September 2019, the investment balance was £20 million and as of today, it was £23 million due to the point in time of the grant cycle. During this period, the bank was overdrawn for three days over a weekend this was due to two bounced cheques and the highest un-invested balance was on 13th August 2019 of £99,000 following a customer paying an invoice late in the day.

RESLOVED, that the report be noted.

12:25pm the meeting now moved to Part 2

12:50pm the Meeting now moved back to Part 1

545. INTERNAL AUDIT CONSULTANCY WORK “REVIEW OF SEIZED DOGS” ACTION PLAN

The Head of Internal Audit presented the Review of Seized Dogs Action Plan which lists the six recommendation from the presentation and the timescales for these recommendations to be completed.

1. Monitor the nightly rates charged.
2. To consider the benefits and risks of using “Dog” bail.
3. To identify key stages in the investigation and estimated timescales.
4. Improve the arrangements for updating the spreadsheet that records seized dogs.
5. Introduce a high level monthly summary for management.
6. Agree invoices to spreadsheet.

ACTION: To add the recommendations to the audit monitoring report.

RESLOVED, that the report be noted.

546. POINT FOR CONSIDERATION BY THE COMMISSIONER AND THE CHIEF CONSTABLE

There were no points for consideration by the Commissioner and the Chief Constable following this meeting.

Meeting ended at 13:05pm

Future JAC Meeting Dates (For Information)

- 18 March 2020 @ 10:30 am – Conference Room 2
- 28 May 2020 @ 10:30 am – Conference Room 2
- 29 July 2020 @ 10:30 am – Conference Room 2 – (pre-meet 9.15-10.15am)
- 24 September 2020 @ 10:30 am – Conference Room 2
- 19 November 2020 @ 10:30 am – Conference Room 2

Future Police & Crime Panel Meeting Dates (For Information)

- 28 January 2020 – West Lakes Science Park
- 7 April 2020 – Barrow
- 21 July 2020 – Carlisle
- 16 October 2020 – Kendal
- 28 January 2021 – Venue tbc

Signed: _____ **Date:** _____

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Joint Audit Committee – Action Update and Plan

Minute Item	Action to be taken	Person Responsible	Target Date	Comments	Status
DATE OF MEETING: 20th November 2019					
521	JAC2 - Support and challenge any new governance arrangements	The DCC & Internal Audit	Mar 20	For Officers and Internal audit to consider how the committee can contribute to the review of governance in the collaborative work around the Local Focus Hubs.	Ongoing
524	Internal Audit Report - Local Focus Hubs (Constabulary) – Sep 19	DCC	Nov 19 amended to Mar 20	To update committee regarding the compliance on GDPR within the Local Force Hubs to ensure this is being progressed in a timely manner. DCC – 4 out of 6 now completed final 2 given two more weeks to comply, signed documents to be brought to next meeting – Target date amended to Mar 20	Ongoing
527	Apprenticeship Governance	Internal Audit	Mar 20	To confirm when Internal Audit will add Apprenticeships to the audit work programme. Apprenticeship Governance was not considered to be a priority during our 2020/21 internal audit planning discussions with management. Consequently, this area has not been included in the 2020/21 draft internal audit plan. This item is now considered closed	Complete
536(i)	OPCC Strategic Risk Register	CE	Mar 20	To update the register to show the correct next review date for R2 on front sheet Review dates updated, this item is considered closed	Complete
536(ii)	Constabulary Strategic Risk Register	CFO	Mar 20	To update the register on item 37 to update the description to show the reason for continued delay and that Royal assent was granted on 25th May 2018. Description amended, this item is considered closed	Complete

540	Annual Review of Governance	DCFO	Nov 20	To add the Constabulary Scheme of Delegation to the work programme. The Constabulary SoD has been added to the work programme and will be considered as part of the cyclical review of governance document in November 2020 (see annual work programme on the agenda 18/03/20).	Complete
540(b)	Joint Procurement Regulations	Head of Commercial Solutions	Nov 21	To amend the word "Quotes" to "Tenders" on page 21 mapping document.	Ongoing
540(b)	Joint Procurement Regulations	Head of Commercial Solutions	Nov 21	To make a formal link from the joint procurement regulations to the procurement handbook.	Ongoing
540(d)	OPCC Arrangements for Anti-fraud and Corruption /Whistleblowing	OPCC CE	Mar 20	To check the relevance of having the PSAA listed as a point of contact with the document.	Ongoing
540(d)	OPCC Arrangements for Anti-fraud and Corruption /Whistleblowing	OPCC CE	Mar 20	To Update the OPCC Website with the latest Gifts and Hospitality Register. The PCC website has been brought up to date.	Complete
540(e)	Constabulary Arrangements for Anti-fraud & Corruption /Whistleblowing	DCI PSD	Nov 20	To check and update definition of Fraud and Corruption on page 7 if appropriate.	Ongoing
540(e)	Constabulary Arrangements for Anti-fraud & Corruption /Whistleblowing	DCI PSD	Nov 20	To bring the final updated version to committee.	Ongoing
540(f)	OPCC Grant Regulations	OPCC CE	Nov 20	To move this report to November 2020 and amend the document title to Grant Regulation and Procedures. This has been updated in the annual work programme (see item on the agenda)	Complete

545	Internal audit consultancy work "review of seized dogs" action plan	DCFO	Mar 20	To add the recommendations to the audit monitoring report. Apologies, this has been omitted from the audit recommendations report for this meeting. I am progressing an update and will provide an update on these actions post meeting.	Ongoing
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Joint Audit Committee – Review of Effectiveness Action Plan 2019/20

Ref	Improvement Area	Planned Action	Owner	Review Date	Status
JAC1	Support and monitor the OPCC and Constabulary plans to address the current funding environment.	Members to maintain awareness of the national position in relation to the Funding Formula; to receive annual training on the budget and MTFP and consider as appropriate the arrangements flowing from significant changes in funding levels. JAC members to consider efficiency aspects of any recommendations or reports to Committee.	JAC	March 2020	Ongoing
JAC2	Support and challenge any new governance arrangements, for example, from restructuring and capacity reviews, greater collaboration with other organisations or joint working on delivery of services.	JAC to encourage clarity in any new arrangements; appropriate documentation and; ensure governance arrangements considered as part of the risk assessment.	JAC	March 2020	Ongoing
JAC3	Improve awareness of the work of the Police and Crime Panel and the Ethics and Integrity Panel where appropriate.	Members to continue to attend PCP meetings and seek to maintain awareness of issues and concerns of the Police and Crime Panel to the extent that they might inform the work of the JAC. JAC to consider annual report from Ethics and Integrity Panel and received updates on matters identified.	JAC	November 2019	Complete
JAC4	Strategic awareness of the Police and Crime Plan.	JAC members to review and consider the PCC annual report to maintain awareness and identify any potential issues or new initiatives that have a bearing on the governance work of the Audit Committee.	JAC	March 2020	Ongoing

OFFICE OF THE POLICE & CRIME COMMISSIONER – STRATEGIC RISK REGISTER

Risk Mitigation Strategies:	
Avoid	Stop the risk completely or stop it having an impact.
Reduce	Reduce the likelihood and/or impact of the risk
Transfer	Outsource, use contractors or insure against things going wrong
Accept	The risk is tolerable/accepted

Risk Score	Impact	Likelihood – over the next 4 years
1	Low	Not expected to happen, but is possible
2	Medium	May happen occasionally
3	High	Will probably happen, but not a persistent issue
4	Very High	Will undoubtedly happen, possibly frequently

Risk No.	Risk Title	Total Score	Risk Owner		Any outstanding actions YES/NO	Actions to be completed	Reviews
			Risk Owner	Action Owner			
R1	Strategic Finance	16	Chief Executive	Joint Chief Finance Officer	No	Continued review of the MTFF as part of the budgeting process. Further development and refinement of savings options in conjunction with the Constabulary.	May 2020
R2	The Emergency Services Mobile Communications Programme (ESMCP)	9	Chief Executive	Chief Executive / Constabulary Lead Officer	No	Continue to monitor the national position and take appropriate actions to prepare for implementation.	May 2020
R4 (10)	Information Management (GDPR Compliance)	8	Head of Comms & Business Services	Governance Manager	Yes	The Constabulary project continues and is becoming more 'day business'. Further work is being carried out by the Constabulary on this area of business to identify ongoing work and resources required.	May 2020
R5	Procurement Commercial	9 12	Head of Partnerships & Commissioning	Partnerships & Strategy Manager	Yes	Further development and implementation of a detailed procurement action plan. Regular engagement with and updates from Head of Commercial. Internal Audit review during the 2019/20 financial year.	May 2020
R6	OPCC Business Disruption	12	Head of Comms & Business Services	Governance Manager	Yes	Appropriate actions will be taken as the situation develops. Regular monitoring of the situation and staffing levels.	May 2020

Scores:

8 – 16	Review within 3 months
4 - 6	Review within 6 months
3 or less	Review within 12 months

Risk No: R1	Risk Title: STRATEGIC FINANCE	The Police and Crime Commissioner is required to set a balanced budget. Resources from central Government formula grant provide the significant majority of funding to deliver police services. Real term reductions in that funding will have a substantial impact on the level of policing that can be provided and on the potential to deliver the Commissioner's wider responsibilities. Police & Crime Plan Objectives - 1 Your Priorities for Cumbria / 2 A Visible and Effective Police Presence / 3 Tackle Crime and Anti-Social Behaviour/ 4 Ensure Offenders Face a Consequence for their Crime / 5 Always Put Victims First / 6 Focus on Police on Online and Sexual Crime / 7 Spend Your Money Wisely / 8 Supporting Young People
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Risk Mitigation Strategies:	
Avoid	Stop the risk completely or stop it having an impact.
Reduce	Reduce the likelihood and/or impact of the risk
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Risk Score	Impact	Likelihood – over the next 4 years
1	Low	Not expected to happen, but is possible
2	Medium	May happen occasionally
3	High	Will probably happen, but not a persistent issue
4	Very High	Will undoubtedly happen, possibly frequently

What is the cause of the risk? (Lack offailure to.....)	What is the consequence of the described risk? (Results in.....leads to.....)	Unmitigated Score			Mitigated Score			Risk Owner & Mitigation Strategy (Avoid, reduce, transfer, accept)	Actions				Review Date
		Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score		Current Controls in Place to Mitigate the Risk	Assurances	Future or further actions to be taken	Action Owner(s)	
Reduction in real term resources within the medium term time horizon to provide sufficient funding for the Commissioner and Constabulary to deliver current levels of policing service. Current government funding protection is only provided in cash terms, requiring the Commissioner to meet inflation and other service pressures from increased precept or savings. This risk has increased recently due to proposed increases in police pension contributions, introduction of PEQF, over-running national projects which may ultimately impact on force budgets, the relaxation of the public sector pay cap, Brexit and a potential review of the Police Funding Formula.	This risk may lead to a reduction in the level of police services and/or result in Cumbria Constabulary not being viable as an independent force. Alternative options for delivering a police service in Cumbria may have to be considered. This may impact on the extent to which services respond to local needs in Cumbria. During the period of change there may be reductions in public assurance/confidence.	4	4	16	4	4	16	Chief Executive (Reduce)	The budget and medium term financial forecast (MTFF) are reviewed and updated on a regular basis. The budget has been balanced in the short term and reserves provide additional security. The 2020/21 grant settlement was more favourable than expected providing appropriate funding for additional officers recruited as part of Operation Uplift and continued flexibility to raise council tax. However, this does not alleviate the longer term concerns regarding the sustainability of a funding model which relies on local taxpayers to fund all cost increases. Hence the risk score has been maintained Scenario planning to identify potential longer-term savings and service	Budget monitoring processes and internal controls are in place to manage financial commitments. The financial control environment is tested annually by internal and external audit. HMIC Peel inspections and external auditors review overall financial resilience and the track record of delivering savings. The most recent audit review of preparedness for funding cuts provided reasonable assurance.	Continued review of the MTFF as part of the budgeting process. Further development and refinement of savings options in conjunction with the Constabulary.	Chief Finance Officer	May 2020

									re-engineering is on-going in both the OPCC and Constabulary. The Commissioner has joined the National Rural Crime Network to support rural policing issues. There is currently no definite plan to review the police funding formula.				
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Risk No: R2	Risk Title: Emergency Services Mobile Communications Programme	The Emergency Services Network is a major national project to replace the current Airwave radio communications system across all emergency services with Mobile Phone technology. There are national and local risks in relation to uncertainty over the cost and timing of implementation of the new system. Cumbria also specific risks in relation to the coverage due to the topography of the county. Police & Crime Objectives: 1 – Your Priorities in Cumbria / 2 -A visible and Effective Police Presence
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Risk Mitigation Strategies:	
Avoid	Stop the risk completely or stop it having an impact.
Reduce	Reduce the likelihood and/or impact of the risk
Transfer	Outsource, use contractors or insure against things going wrong
Accept	The risk is tolerable/accepted

Risk Score	Impact	Likelihood – over the next 4 years
1	Low	Not expected to happen, but is possible
2	Medium	May happen occasionally
3	High	Will probably happen, but not a persistent issue
4	Very High	Will undoubtedly happen, possibly frequently

What is the cause of the risk? (Lack offailure to.....)	What is the consequence of the described risk? (Results in.....leads to.....)	Unmitigated Score			Mitigated Score			Risk Owner & Mitigation Strategy (Avoid, reduce, transfer, accept)	Actions				Review Date
		Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score		Current Controls in Place to Mitigate the Risk	Assurances	Future or further actions to be taken	Action Owner(s)	
The Emergency Services Mobile Communications Programme (ESMCP) is a collaboration between the police, fire and ambulance Emergency Services (3ES) in England, Scotland and Wales to replace the existing mobile radio system known as Airwave. ESCMP will deliver the Emergency Services Network (ESN) which will provide integrated critical voice and broadband data over an enhanced 4G commercial network. This is a significant project. At the present time there are concerns around cost, coverage and timescales for delivery, which has been subject to a series of delays.	This risk may result in significant additional costs and coverage issues may impact upon the Commissioner's ability to ensure Cumbria has an efficient and effective policing service, which could lead to reputational risk.	4	3	12	3	3	9	Chief Executive (Reduce)	The Commissioner is working regionally with other North West Commissioners and nationally through the APCC to highlight concerns. The Chief Constable is a member of the national reference group and Cumbria has seconded a staff member to the regional implementation team. Appropriate staffing resources have been identified within the ICT team to deliver the project and prudent estimates of costs have been included in the capital programme and medium term financial forecast.	Work being undertaken regionally and nationally provides some assurance. The critical nature of this national project and delays in national implementation mean it will be a significant risk for a protracted time period.	Continue to monitor the national position and take appropriate actions to prepare for implementation. Update Sept 2019 No further clarity on final costs. Firmer indications are that the project will go ahead, is picking up pace and will progress.	Chief Executive	May 2020

Risk Number: R4 (Op 10)	Risk Title: Information Management	The OPCC has a duty to process information in a fair and transparent manner in line with current legislation. Police & Crime Objectives: 1 Your Priorities in Cumbria
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Risk Mitigation Strategies:	
Avoid	Stop the risk completely or stop it having an impact.
Reduce	Reduce the likelihood and/or impact of the risk
Transfer	Outsource, use contractors or insure against things going wrong
Accept	The risk is tolerable/accepted

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What is the cause of the risk? (Lack offailure to.....)	What is the consequence of the described risk? (Results in.....leads to.....)	Unmitigated Score			Mitigated Score			Risk Owner & Mitigation Strategy (Avoid, reduce, transfer, accept)	Current Controls in Place to Mitigate the Risk	Assurances	Future or further actions to be taken	Action Owner(s)	Review Date
		Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score						
The General Data Protection Regulations came into force on 25 May 2019. The OPCC has a responsibility to ensure it processes information in line with legislation.	Should the OPCC fail to comply with the new legislation or have a data breach could result in substantive financial penalties up to 2m Euros. Any significant loss of data could lead to reputational damage.	4	3	12	4	2	8	Head of Communications and Business Services	OPCC Lead officer identified and implemented required changes, where not interdependent upon the Constabulary. National guidance and information provided by APCC and APACE. Joint working with the Constabulary's Data Protection Officer remains ongoing. Monthly progress updates to the Joint Collaborative Board on the implementation and progress of Constabulary project against the action plan and further work to be carried out. Six monthly Data Protection meetings between OPCC CEO & Joint DPO. Progression and completion of work such as policies, information sharing agreements and training packages by the Constabulary is continually reducing the risk to both organisations.	Regular meetings with OPCC Lead Officer and Project Team to monitor project progression. Reports to Executive Team to enable oversight, Internal Audit review of GDPR preparations gave an assurance of reasonable	The Constabulary project continues and is becoming more 'day business'. Further work is being carried out by the Constabulary on this area of business to identify ongoing work and resources required. The project lead's contract has been extended to June 2020	Governance Manager	May 2020
Failure to process, store or handle data correctly could lead to a data breach and information being lost or stolen.	This could result in sensitive information being seen by unauthorised people, resulting in financial penalties and reputational damage to the organisation.	4	3	12	3	2	6	Head of Communications and Business Services	OPCC Staff, volunteers and panel members are aware of information security requirements. Regular briefings by OPCC Lead at team meetings	Staff, volunteers and members awareness training.	The Constabulary data breach policy has been updated and finalised. The College of Policing has launched	Governance Manager	Sept 2020

									<p>and training sessions on developments and updates throughout the year. Existing policies and procedures still provide advice and support in relation to Data Protection and are being updated on a rolling programme. The Constabulary data breach policy has been updated, finalised and circulated</p>	<p>Reminders regarding information security</p>	<p>additional training in relation to Management Information Refresher training for all staff to complete. The force is able to identify anyone who has not completed it.</p>		
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Risk Number: R5	Risk Title: Procurement Commercial	The Commissioner shares a procurement team with Cumbria Constabulary. A recruitment process for a new Head of Commercial is currently being carried out which may have an effect on the ability to provide an effective procurement service. Police & Crime Plan Objectives - 1 Your Priorities for Cumbria / 3 Tackle Crime & Anti-Social Behaviour / 4 Ensure Offenders Face a Consequence for their Crime / 5 Always Put Victims First / 6 Focus our Police on Online and Sexual Crime / 7 Spend Your Money Wisely / 8 Supporting Young People
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Risk Mitigation Strategies:	
Avoid	Stop the risk completely or stop it having an impact.
Reduce	Reduce the likelihood and/or impact of the risk
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Accept	The risk is tolerable/accepted

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		Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score		Current Controls in Place to Mitigate the Risk	Assurances	Future or further actions to be taken	Action Owner(s)	
Lack of capacity and skills within the Commercial Team to support OPCC commissioning	The procurement function operating sub-optimally, impacting on compliance with the Joint Procurement Regulations, ineffective commissioning processes.	4	3	12	3	3 4	9 12	Head of Partnerships and Commissioning	<p>The Head of Commercial is leaving the Constabulary. The Chief Executive has raised this at Collaborative Board. The Head of Procurement has developed a strategy and action plan to address weaknesses, strengthen the team and improve procurement processes. The new Joint Procurement Regulations have been agreed and are now in place. The action plan is regularly reviewed.</p> <p>The Partnership and Commissioning Team will continue to meet regularly with the Commercial Team to ensure continued guidance and support. Close working with Commercial Business Partner to ensure knowledgeable about OPCC contracts and needs.</p>	Oversight of procurement is provided by Collaborative Board. Additional assurances are provided by scrutiny of procurement by internal audit and JAC.	Further development and implementation of the strategy and detailed procurement action plan. Updates received by the Chief Executive Head of Partnerships & Commissioning from Head of Commercial. Regular engagement with Head of Commercial regarding OPCC requirements and timelines to ensure appropriate planning and timetabling by Commercial and OPCC.	Partnerships & Strategy Manager Chief Executive	May 2020

Risk Number: R6	Risk Title: OPCC Business Disruption	A number of OPCC Members of staff may become infected with, or self isolate due to the COVID-19 coronavirus. This will undoubtedly impact upon staff and the business abilities of the OPCC. External factors such as continued infection and disruption to supplies may adversely affect the OPCC ability to provide full business services. Police & Crime Plan Objectives: 1 Your Priorities for Cumbria / 2 A Visible and Effective Police Presence / 3 Tackle Crime and Anti-Social Behaviour / 4 Ensure Offenders Face a Consequence for their Crime / 5 Always Put Victims First / 7 Spend Your Money Wisely / 8 Supporting Young People
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Risk Mitigation Strategies:	
Avoid	Stop the risk completely or stop it having an impact.
Reduce	Reduce the likelihood and/or impact of the risk
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Accept	The risk is tolerable/accepted

Risk Score	Impact	Likelihood – over the next 4 years
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		Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score			Assurances	Future or further actions to be taken			
The spread of COVID-19 Coronavirus from China to the UK and specifically confirmed cases within Cumbria.	This could result in staff becoming infected; need to care for a dependant or be forced to stay away from their normal place of work due to the virus.	4	4	16	4	3	12	Head of Communications and Business Services	Information on the virus and actions to take to prevent its spread are available on the Constabulary Intranet site. Posters have been placed around the building regarding the regular washing of hands All staff are aware of the guidance on what to do should staff show symptoms. The Exec Team are in regular contact with the Constabulary's Gold Command receiving updates on the latest position. Staff are being asked to consider whether travel for meetings is essential and use alternative mediums such as Skype; or cancelling the meetings.		Should anyone contract the virus they will then be required to self-isolate and an assessment of the office remaining open is carried out. HR are in the process of developing specific policies regarding potentially vulnerable members of staff and self-isolation. The OPCC will utilise these for their staff OPCC Exec Team are considering how mobile working could assist in not all staff becoming infected at the same time.	Governance Manager	May 2020	
Business within the OPCC may be limited or in fact cease for a period of time due to the severity of an	OPCC functions may not be carried out, and statutory functions not fulfilled.	4	4	16	3	3	9	Head of Communications	The OPCC has an up to date Business Continuity		The Constabulary provide regularly updated information	Governance Manager	May 2020	

outbreak within the county or throughout the UK.								and Business Services	Plan which all staff are aware of. Should the offices need to be closed messages will be put out to advise members of the public via social media, website and press releases. Some staff within the OPCC will be identified as essential IT users to provide key messages via media platforms. Where the offices remain open, staff will try to cover as many elements of the critical areas of business as possible. Some staff may be able to work from home and provide an element of cover if necessary.		on their staff intranet site. This also links in with national guidance and updates. Guidance from regulatory bodies such as the IOC, IOPC, HMICFRS are awaited where statutory functions are not able to be fulfilled.		
Procurement and supply chain could be affected by sickness resulting in goods not being supplied.	This could include sanitation, consumables, electricity and fuel, which in turn may affect the ability for staff to work from the OPCC offices.	3	3	9	2	2	4	Head of Communications and Business Services	The OPCC is reliant upon the Constabulary for a number of these services and will be included within any business continuity arrangements they have. All OPCC staff have laptops which enables them to work from home or alternative location. Some non-critical elements of the OPCC business would be ceased for a period of time.		The Constabulary are holding regular Gold Command meetings as the situation develops. The OPCC will be kept updated on developments with potentially a member of the Exec Team being present		May 2020
PCC and OPCC Staff meetings and engagement events may need to be cancelled to prevent infection or spread of the virus.	This may result in some statutory functions of the PCC not being carried out or met	3	3	9	2	2	4	Head of Communications and Business Services	Organisations would be advised of the situation (eg ICO, IOPC, HMICFRS) as it developed and when normal service could resume. Information would be posted on media platforms to advise members of the public on any changes to service. Staff are being asked to consider whether travel for meetings is essential and		Ongoing monitoring of the situation in relation to the virus and appropriate action taken to safeguard PCC/staff and those attending the meeting or event.		May 2020

									use alternatives such as Skype; or cancelling the meetings.				
The spread of the COVID-19 virus may affect the PCC elections due to be held on 7 May 2020.	This may result in only postal votes being made available or ultimately the elections being postponed until a later date.	3	3	9	2	2	4	Head of Communications and Business Services	Should the elections be postponed the current PCC's position would be rolled forward until the revised election process is carried out.		Advice from the PARO and the Electoral Commission with regards to the PCC and other location elections is currently awaited.		May 2020
IT Server provision	The Constabulary's IT servers are only able to cope with a certain amount of users accessing it remotely. This may present access issues should a large proportion of staff need to work from home.	4	3	12	3	3	9	Head of Communications and Business Services	Essential users within the Constabulary and OPCC will be identified to ensure critical business will still continue.		The Constabulary are holding regular Gold Command meetings as the situation develops. The OPCC will be kept updated on developments with potentially a member of the Exec Team being present.		May 2020

OFFICE OF THE POLICE & CRIME COMMISSIONER – OPERATIONAL RISK REGISTER

Risk Mitigation Strategies:	
Avoid	Stop the risk completely or stop it having an impact.
Reduce	Reduce the likelihood and/or impact of the risk
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Risk Score	Impact	Likelihood – over the next 4 years
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4	Very High	Will undoubtedly happen, possibly frequently

8 – 16	Review within 3 months
4 - 6	Review within 6 months
3 or less	Review within 12 months

			Risk Owner		Actions		Reviews
Risk No.	Risk Title	Total Score (direction of travel)	Risk Owner	Action Owner	Any outstanding actions YES/NO	Actions and dates to be completed	Date of review
FINANCE							
01	Budget Management	9 ↔	Joint Chief Finance Officer	Deputy CFO	No	Current forecasts indicate an over spend in 2019/20 as a result of Operation Uplift.	May 2020
02	Investment Counterparty Risk	3 ↔	Joint Chief Finance Officer	Deputy CFO	No	None	May 2020
03	Financial Governance	2 ↔	Joint Chief Finance Officer	Deputy CFO	No	Internal Audit commencing in Nov of Code of Corporate Governance	April 2020
04	Shared Services	2 ↔	Chief Executive	Deputy Chief Executive	No	Governance agreements will be reviewed on an on-going basis.	April 2020
05	Asset Management	2 ↔	Chief Executive	Chief Finance Officer	No	None	November 2020
06	Insurance	4 ↔	Chief Executive	Chief Finance Officer	No	None	November 2020
PARTNERSHIPS & COMMISSIONING							
07	Performance / delivery of the police and crime plan	9 ↑	Head of Partnerships & Commissioning	Partnerships and Strategy Manager	No	Maintain current staffing levels	May 2020
08	Partnerships & Collaboration	6 9 ↑	Head of Partnerships & Commissioning	Partnerships and Strategy Manager	No	Maintain an integrated partnership working approach	May 2020
09	Commissioning of Services	12 ↑	Head of Partnerships & Commissioning	Partnerships and Strategy Manager	Yes	Increase contract management and engagement and improvement plan in place	May 2020
COMMUNICATION AND BUSINESS SERVICES							
10	Information Management (GDPR)	8 ↔	Head of Communications & Business Services	Governance Manager	Yes	The Constabulary project continues and is becoming more 'day business'. The project lead's contract has been extended to June 2020	May 2020
12	Complaints	6 ↔	Head of Communications & Business Services	Governance Manager	Yes	The Home Office laid legislation on 10 January 2020 with the processes coming into force from 1/2/2020. Processes and procedures are being updated to reflect the changes.	September 2020
13	OPCC Business Disruption	12	Head of Communications & Business Services	Governance Manager	Yes	Appropriate actions will be taken as the situation develops. Regular monitoring of the situation and staffing levels.	May 2020

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Joint Audit Committee

TITLE OF REPORT: Constabulary Risk Management Update

DATE OF MEETING: 18th March 2020

ORIGINATING OFFICER: Strategic Development, Corporate Improvement

PART 1 or PART 2 PAPER: PART 1 (OPEN)

Executive Summary:

The purpose of this paper is to provide the Joint Audit Committee with an update on the Constabulary's risk management arrangements, including a review of the current strategic risk register.

Corporate Improvement has carried out a quality assurance check of all the departmental and operational risk registers, together with those from the new Boards, to ensure that risk is effectively managed across the organisation. The Strategic Risk Register was reviewed by COG on 2nd March 2020.

At this meeting it was agreed that the risk in relation to Brexit should be pended, and monitored throughout the 11 month transition period.

COG also agreed to add a new risk around Covid_19.

Recommendations:

That the Joint Audit Committee:

Note the Constabulary's current strategic risks, and that a review of all risk registers was completed in accordance with the Risk Management Policy in January 2020.

MAIN SECTION

1. Introduction and Background

1.1 Strategic Risks

Risk is the threat that an event or action will affect the Constabulary's ability to achieve its organisational aim and objectives.

Each risk is managed at the level where the control to manage the risk resides. Therefore strategic risks are managed by the Chief Officer Group, significant operational risks are managed by Crime and Territorial Policing SMT and significant strategic business risks are managed in the relevant directorate by nominated senior managers. Projects and programmes also have their own risks that are managed by the project / programme teams.

Strategic risks are those affecting the medium to long term objectives of the Constabulary and are the key, high level and most critical risks that the Constabulary faces. Best practice indicates that the number should be between 5 and 10. Currently the Constabulary has ten strategic risks.

The Constabulary's mission is to 'Keep Cumbria Safe'. The Constabulary's core policing objectives are:

1. Responding to the public
2. Prevention and deterrence
3. Investigation
4. Protecting vulnerable people
5. Monitoring dangerous and repeat offenders
6. Disrupting organised crime
7. Responding to major incidents

The strategic risks identified by the Constabulary are concerned with:

1. The implications of longer-term reduction in budget and the level of savings required.
2. Covid_19
3. Healthcare services for those in Custody
4. Significant additional and unbudgeted capital and revenue expenditure may be incurred due to delays in ESMCP transition.
5. Uncertainty over cost and coverage of the Emergency Service Mobile Communications Programme.
6. Failure to keep up with technological advances to fight digital crime.
7. Reduced public confidence due to delays in answering non-emergency and 999 calls.
8. GDPR
9. Failure to deliver Cumbria Vison 25 and its associated efficiency plan.
10. Lack of professional procurement capability.

The table on page three outlines the Constabulary's ten strategic risks and provides the RAG rating (Red, Amber, and Green) for each risk (**RAG risk rating = impact x likelihood**). It also indicates which of the Constabulary' core policing objectives the risks link to.

Strategic Risk Register

Risk Ref No	Responsible Officer(s)	Risk Description	Impact	Likelihood	Score before mitigation	Latest Score	Link to Strategic Objectives	Summary of mitigating actions already taken - update
28	Chief Financial Officer / Director of Corporate Support	As a result of a combination of the inflationary pressures on police budgets particularly pay, the lack of provision for inflation in Government grant allocations, proposed changes to police pension contributions, the impact of national projects and initiatives such as ESN and PEQF and potential changes to the police funding formula (including the removal of dampening funding) there may be a detrimental and significant impact on the available budget and a requirement for substantially increased savings. This would result in a compromise to public safety, significant loss of public confidence and serious damage to the Constabulary's reputation.	Very High	High	25	20	All	The grant settlement for 2020/21 has been received and was more favourable than anticipated giving additional grant and flexibility to increase council tax. However, the additional resources will be principally required to fund additional officers arising from Operation Uplift. The problems of financial sustainability in the medium term and the how to deliver future savings to balance the budget remain. Therefore the risk score remains high.
42	ACC	There is a risk that the Constabulary is unable to maintain business as usual through the high abstraction of staff; procurement constraints, and change in demand profile, caused by the spread of Covid_19 This would result in the Constabulary diverting resources to maintain core functions.	Very High	High	25		All	A Gold group chaired by ACC Slattery will manage and mitigate this risk through robust comprehensive leadership and operational delivery. This will include clear governance and cooperation with partners and national government. This response will be known as Operation Lectern. Advice re Covid_19 has been made available via SharePoint for all officers and staff. Extra personal protection equipment has been ordered.

Risk Ref No	Responsible Officer(s)	Risk Description	Impact	Likelihood	Score before mitigation	Latest Score	Link to Strategic Objectives	Summary of mitigating actions already taken - update
								Advice provided to force incident manager, and on call Cadre on how to manage local cases of infected persons and ensure affective containment and safety of our staff.
38	Head of Commercial	There is a risk of adequate and timely medical provision not being provided to detainees and other members of the public whilst attending a custody unit in Cumbria. Caused by changes to the existing contract model and provisions, together with staffing levels of the medical provisions contractor. This could result in the delay in assessment and provision of medical care, fitness for interview and other diversion measures provided by Health Care Professionals in a custody environment.	Very High	High	25	20	4	<p>Greater governance and strategic overview of the contract and performance meetings from both business users and Procurement department.</p> <p>Monthly Contract meetings established to ensure robust challenges to contractual performance issues.</p> <p>Mitigating actions from Custody staff to use alternative measure in medical provisions.</p> <p>The Commercial Solutions Department are actively involved in working with the Criminal Justice Unit and the contractor to manage the service provision.</p> <p>Improved business model is being developed with additional resource at Kendal Custody Suite, this will be built into the extension proposal. Improved contract management is in place. Contingency planning now includes medical staff from outside the Cumbria area.</p> <p>Extension proposal has been received and submitted for approval. Performance of the contractor continues to improve.</p>
32	Director of Corporate Support	The Constabulary may incur significant additional and unbudgeted capital and revenue expenditure caused by a delay in ESMCP transition and	High	High	20	16	All	The Constabulary are joining with the region to develop a cost model to capture the financial impacts of Airwave extension, and seek Home Office central support.

Risk Ref No	Responsible Officer(s)	Risk Description	Impact	Likelihood	Score before mitigation	Latest Score	Link to Strategic Objectives	Summary of mitigating actions already taken - update
		consequential extension of reliance on Airwave resulting in the Constabulary having to extend the life of its airwave infrastructure, and potentially having to pay for both systems for a time.						There is still no formal national plan, however timescales are becoming clearer despite not yet being determined. The Constabulary is still actively managing the extension of airwave
25	Director of Corporate Support	Commitment to the Emergency Services Mobile Communications Programme (ESMCP) and subsequent use of the Emergency Services Network (ESN) has the potential to breach the Constabulary's risk capacity, cost and levels of service provision. This could potentially result in unacceptable levels of service provision; compromise officer safety, increasing costs and loss of reputation. The duration of impact is likely to exceed 2 years.	High	Medium	16	12	All	The Constabulary is working in partnership with other forces and emergency services to deliver ESMCP together as a region. A national review of the ESMCP programme is currently underway and though there is still no national plan, timescales are becoming clearer. Looking to move into ESN service testing phase during 2020. Airwave coverage review is ongoing.
31	D/Supt Crime	Advances in digital crime may result in the Constabulary being unable to keep up with technological change. This could result in a loss of confidence, both internally and with the wider public.	Medium	Medium	12	9	2,3,4,5,6	The Digital Policing Strategy is being progressed at a pace, the digital skills week was completed along with the ongoing development of the DMI staff allocated to CCR. The Cyber team is now fully established and delivering across the 4P based strategy, including taking the lead on cyber dependent investigations. The progress made by the force is building that team from such a low baseline is now seen by the NPCC lead as a case study for good practice and will be communicated across UK law enforcement. Training and accreditation of the additional DFU staff continues. The force is ISO

Risk Ref No	Responsible Officer(s)	Risk Description	Impact	Likelihood	Score before mitigation	Latest Score	Link to Strategic Objectives	Summary of mitigating actions already taken - update
								accredited for computer examinations and is working towards accreditation for phones.
29	Supt North TPA	Failure to answer 999 and non-emergency calls within a reasonable time and deal with them proficiently, could result in a loss of public confidence and prevent people reporting future crime / incidents to the Constabulary.	High	Low	16	8	All	<p>The new SAFE system by Saab went live on 18th June 2019.</p> <p>The system and infrastructure have been subject to a full review by an external specialist to ensure foundations for development. The project maintains a large number of resources ensuring fault fixes, system development but has a clear focus and direction on ensuring system stability.</p>
37	Head of People	The Constabulary may not be fully compliant with new data protection legislation which was implemented on 25 th May 2018 caused by a number of delays and reviews, notably delays in some provisions of the DPA 2018 receiving Royal Assent, a delay in the updated APP in Data Protection; and NPCC Manual of Guidance still being in draft form awaiting completion and final approval, together with the ongoing Information Management review to determine responsibilities, structure and resources and of IM functions. This could result in inadvertent disclosure of personal information and potential action by the Information Commissioner.	High	Low	16	8	All	<p>The CoP have updated the APP on Data Protection. Also the CoP have issued a set of refresher videos to supplement the Managing Information NCALT package which has been rolled out to all members of staff who deal with personal data.</p> <p>Data Protection Policy and Procedures in place and Data Breach Reporting Guidance and DPIA procedure published.</p>
2	Director of Corporate Improvement	The Constabulary may not have the capacity to deliver the Cumbria Vision 25 and its associated Efficiency Plans.	High	Low	10	8	All	Improvements to benefits delivery capture is in the process of being implemented across all projects. All

Risk Ref No	Responsible Officer(s)	Risk Description	Impact	Likelihood	Score before mitigation	Latest Score	Link to Strategic Objectives	Summary of mitigating actions already taken - update
	& Director of Corporate Support	If this risk occurs the Constabulary would have to find further savings.						<p>key projects have savings targets as part of benefits realisation and owners held to account for delivery.</p> <p>Revised reporting arrangements for Vision 25 were implemented from March 2019 resulting in a V25 balanced scorecard showing progress of all work streams to Extended COG to identify issues, risks and interdependencies, agreeing any action that is required.</p> <p>Governance arrangements for monitoring the progress of delivery and outcomes have been further improved and these new arrangement begin in March 2020.</p>
36	Head of Commercial	There is a risk that a lack of professional procurement capability compromises our ability to provide an effective and compliant procurement service, resulting in some instances of non-compliance with joint procurement regulations.	Medium	Low	9	6	All	<p>Chief Officers and the PCC have now approved the new procurement strategy and joint procurement regulations.</p> <p>The procurement function has been refocused as a commercial department to improve the balance of procurement activities; commercial engagement; and the management of suppliers. A follow up review is planned with internal audit. Forward planning has been developed, with many of the team having commenced formal procurement apprenticeship programmes.</p> <p>Apprenticeships are still ongoing, with exam results demonstrating progress with many successes, and Contracts Award Board is now established and is a controlling environment.</p>

Risk Tolerance Levels

Risk Score 1-4

Acceptable.
No action is required but continue monitoring.

Risk Score 5-12

Tolerable risks but action is required to avoid a Red status.
Investigate to verify and understand underlying causes and consider ways to mitigate or avoid within a specified time period.

Risk Score 15-25

Unacceptable. Urgent attention is required.
Investigate and take steps to mitigate or avoid within a specified short term.

1.2 Drivers for Change

Effective risk management is a key component of effective corporate governance. Managing risk will contribute towards delivery of the strategic priorities. There are potential significant consequences from not managing risk effectively.

Robust risk management will help improve decision-making and drive corporate activity that represents value for money.

Effective risk management will help protect the reputation of the Constabulary and the Office of the Police and Crime Commissioner, safeguard against financial loss and minimise service disruption.

1.3 Consultation processes conducted or which needs to be conducted

Individual risk owners have been consulted as part of the standard risk management arrangements.

1.4 Impact assessments and implications on services delivered

Not applicable- described in the risk register where appropriate.

1.5 Timescales for decision required

Not applicable to this report.

1.6 Internal or external communications required

None.

2. Financial Implications and Comments

Any financial implications are described in the relevant risks outlined within this report.

3. Legal Implications and Comments

Any legal implications are described in the relevant risks outlined within this report.

4. Risk Implications

The Constabulary's risks are described in section one of this report.

5. HR / Equality Implications and Comments

Any HR / Equality implications are described in the relevant risks outlined within this report.

6. ICT Implications and Comments

Any ICT implications are described in the relevant risks outlined within this report.

7. Procurement Implications and Comments

Any procurement implications are described in the relevant risks outlined within this report.

8. Supplementary Information

8.1 List any relevant documents and attach to report

Appendix 1	Risk Scoring Matrix
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8.2 List persons consulted during the preparation of report

- All Departmental risk owners.
- Territorial Policing and Crime Command risk owners.
- Chief Officer Group.

Risk Scoring Matrix

Impact Score	Description					
		IMPACT ON SERVICE PROVISION	FINANCIAL IMPACT	IMPACT ON PEOPLE	DURATION OF IMPACT	IMPACT ON REPUTATION
5	Very High	Unable to function, inability to fulfil obligations	Severe financial loss > £3M	Multiple fatalities	In excess of 2 years	Highly damaging, severe loss of public confidence or being declared a failing Force
4	High	Significant impact on service provision	Major financial loss £1M to £3M	Fatality	Between 1 year - 2 years	National publicity, major loss of confidence or serious IPCC complaint upheld
3	Medium	Service provision is disrupted	Significant financial loss £500k to £1M	Serious injury, RIDDOR reportable	Between six months to 1 year	Some adverse local publicity, legal implications, some loss of confidence
2	Low	Slight impact on service provision	Moderate financial loss £100k to £500k	Slight medical treatment required	2 to 6 months	Some public embarrassment, or more than 1 complaint
1	Very Low	Insignificant impact, no service disruption	Insignificant financial loss < £100k	First Aid treatment only No obvious harm/injury	Minimal - up to 2 months to recover	No interest to the press, internal only

Likelihood Score	Tolerance Levels – Likelihood Assessment	
5	Very High	A risk has a very high score if there is a 90% or more chance of it happening every year. This means that it is almost certain to happen regularly.
4	High	A risk has a high score if there is a 65% to 90% likelihood of it happening at some point over the next 3 years. Basically, it probably will happen but it won't be too often.
3	Medium	A risk has a medium score if the likelihood of it happening is between 20% and 65% over the next 10 years. This means it may happen occasionally.
2	Low	A risk has a low score if the likelihood of it happening is between 5% and 25% at some point in the next 25years. This means it is not expected to happen but it is possible.
1	Very Low	A risk has a very low score if the likelihood of it happening is less than 5% over 100 years. Basically, it could happen but it is most likely that this would never happen.

		Impact	Impact	Impact	Impact	Impact
		Very Low (1)	Low (2)	Medium (3)	High(4)	Very High (5)
Likelihood	Very High (5)	5	10	15	20	25
Likelihood	High (4)	4	8	12	16	20
Likelihood	Medium (3)	3	6	9	12	15
Likelihood	Low (2)	2	4	6	8	10
Likelihood	Very Low(1)	1	2	3	4	5
		Impact	Impact	Impact	Impact	Impact

Joint Audit Committee 18 March 2020 Agenda Item 08

Monitoring Key Audit Recommendations

Introduction

This report is designed to monitor the implementation of recommendations and actions arising from Audit and Inspection. The report fulfills the assurance responsibilities of the Joint Audit Committee with regards to the implementation of control recommendations and best practice arising from Audit and Inspection work.

Appendix A provides a table of all internal audit reports finalised in the current year, the level of assurance provided by the audit and the number of audit recommendations by grade of recommendation.

Report Summary

The table below shows the number of outstanding actions brought forward from the previous update to members and also of new recommendations since the last report.

Summary of Actions	PCC	CC	Joint	Total
Open actions b/fwd from last report	0	3	0	3
New actions since last report	4	5	3	11
0Total actions this report	4	8	3	15
Actions completed since last report	1	4	2	7
Open actions c/fwd to next report	3	4	1	8

Members have requested that this summary of recommendations report provides an update on actions where the recommendation was graded High/Medium only. Minor Advisory recommendations are monitored by individual managers.

The table below shows the status of all recommendations, **Appendix B** provides a high level summary of the current status of individual actions and **Appendix C** provides narrative updates in respect of individual recommendations.

Summary of Total Actions by Status	PCC	CC	Joint	Total
Completed	1	4	2	7
Ongoing (within original timescale)	0	0	0	0
Ongoing (original timescale extended)	3	4	0	7
Overdue/ timescale exceeded	0	0	0	0
Not yet due	0	0	1	1
Total	4	8	3	15

Key to Grade:

Cumbria Shared Internal Audit Service

Grade/Priority	
High	Significant risk exposure identified arising from a fundamental weakness in the system of internal control.
Medium	Some risk exposure identified from a weakness in the system of internal control.
Advisory	Minor risk exposure/suggested improvement to enhance the system of control.

External Audit – Grant Thornton

Grade/Priority	
High	Significant effect on control system
Medium	Effect on control system
Low	Best practice

Monitoring of Individual Audit Reports 2019/20

Audit Report	CC/ PCC/ Joint	Reported Date	Assurance Opinion				Audit Recommendations (Grade)			
			Substantial	Reasonable	Partial	Limited /None	High	Medium	Advisory	Total
General Data Protection Regulations (GDPR)	CC	23/05/19		✓			0	1	1	2
Offender Management Follow Up	CC	09/05/19		✓			0	0	0	0
Overtime Monitoring	CC	09/05/19	✓				0	0	1	1
Main Accounting System	CC	10/05/19	✓				0	0	0	0
Total To JAC 23/05/19			2	2	0	0	0	1	2	3
Follow Up CJU Digital Case File Preparation	CC	27/06/19		✓			0	0	0	0
Debtors	CC	03/07/19		✓			0	1	0	1
Total To JAC 25/07/19			0	2	0	0	0	1	0	1
Force Tasking and Co-ordination	CC	21/08/19		✓			0	1	0	1
Local Focus Hubs	CC	09/09/19		✓			0	2	1	3
Total To JAC 19/09/19			0	2	0	0	0	3	1	4
Police Governance Structure	CC	04/11/19	✓				0	0	1	1
Total To JAC 20/11/19							0	0	1	1
Firearms	CC	19/11/19		✓			0	2	0	2
Blue Light Collaboration	PCC	19/12/19		✓			0	4	0	4
Procurement/ Commercial	Joint	18/12/19		✓			0	2	3	5
TRiM	CC				✓		2	1	1	4
Total To JAC 18/03/20							0	0	1	1

Audit Report	Recommendation Summary	Current Status					For detail see page
		Completed	Ongoing (within original timescale)	Ongoing (original timescale extended)	Overdue/ timescale exceeded	Not Yet Due	
Recommendations B/fwd from Report to JAC 20/11/20							
Duty Management (CC)	R3) It should be ensured that resource management information requirements of all groups are clearly considered and defined as part of the resource management system upgrade project.	✓					7
Local Focus Hubs (CC)	R1) A review of Local Focus Hubs should be finalised and reported to senior management. The review should take account of the inconsistent practices across the county and include proposals for moving forwards.	✓					8-9
Local Focus Hubs (CC)	R2) A PMF should be agreed and shared following full countywide consultation that further supports and informs the identification of priorities and targeted interventions.			✓			10
Totals B/Fwd Recommendations		2	0	1	0	0	3
New Recommendation Since Last Report							
Firearms (CC)	R1a) Arrangements should be made to ensure that the decision not to register all items on the NABIS database if acceptable, is approved by senior management and the formal change request process as set out in the MoU should be followed. R1 b) Arrangements to assure Chief Officers that the NABIS MoU is fully complied with should be put in place.	✓					11
Firearms (CC)	R2) Arrangements should be in place to ensure that the Firearms Policy and supporting Procedures are reviewed and updated to reflect any changes to the actual procedure.	✓					12
Blue Light Collaboration (OPCC)	R1) Key governance documents such as terms of reference / roles and responsibilities should be regularly reviewed to ensure they remain accurate.			✓			13

Audit Report	Recommendation Summary	Current Status					For detail see page
		Completed	Ongoing (within original timescale)	Ongoing (original timescale extended)	Overdue/ timescale exceeded	Not Yet Due	
Blue Light Collaboration (OPCC)	R2) Appropriate arrangements should be in place to evidence the items considered in determining the governance arrangements for the Collaboration, including where key elements of good governance are not put in place.			✓			14
Blue Light Collaboration (OPCC)	R3) Meeting minutes should clearly record key items from meetings including Board scrutiny, decisions taken and requests for further information.	✓					15
Blue Light Collaboration (OPCC)	R4) It should be evident how the success of the Blue Light Collaboration agreement will be measured and that this has been agreed by all relevant parties.			✓			16
Commercial Solutions /Procurement (Joint)	R1) The Joint Procurement Regulations and Procurement Guidance handbook should be updated to reflect Contract Award Board arrangements as part of the next scheduled review.	✓					17
Commercial Solutions /Procurement (Joint)	R3) Management should define, document and communicate requirements around supervisory checking at key stages of the procurement lifecycle. Responsibility for supervisory checking should be clearly allocated.	✓					18
Commercial Solutions /Procurement (Joint)	R4a) Plans to introduce spend analysis, supplier performance management and supplier relationship management should be progressed, in accordance with the Commercial Strategy 2019-22. R4b) Approved lists of suppliers should be fully developed, to fully comply with the Joint Procurement Regulations.					✓	19

Audit Report	Recommendation Summary	Current Status					For detail see page
		Completed	Ongoing (within original timescale)	Ongoing (original timescale extended)	Overdue/ timescale exceeded	Not Yet Due	
TRiM (CC)	R1) Governance and oversight of TRiM arrangements should be formally established and communicated. Consideration should be given to the arrangements for: <ul style="list-style-type: none"> • Management oversight • Reporting lines Roles and responsibilities.			✓			20
TRiM (CC)	R2a) A formal and informed assessment of resources should be undertaken and approved. R2b) Selection arrangements should be put in place to ensure TRiM practitioners have clear and reasoned motives, demonstrate professionalism and sensitivity and are emotionally resilient. R2c) Refresher training arrangements to meet the requirements of the national TRiM standards and annual TRiM operating license should be in place.			✓			21
TRiM (CC)	R3) Arrangements should be in place to ensure that TRiM information is readily accessible and maintained accurately and up to date.			✓			22
Total New Recommendations		5	0	6	0	1	12
Total All Recommendations		7	0	7	0	1	15

Audit Report: Duty Management			
Date Issued: 26/04/2018	Date Considered by JAC: 24/05/2019	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: R3 It should be ensured that resource management information requirements of all groups are clearly considered and defined as part of the resource management system upgrade project.			Grade: Medium
Agreed Action: There is an ongoing project to upgrade various systems including the duties management system and this aspect will be picked up by the 'Business Futures' project and included in the project plan.			Due Date: 31/10/2019
Responsible Person: Head of People Sarah Jackson Lisa Hogan			
Subsequent Updates:			
<p>June 2018 - Work has started within Business Futures, working with Paul Bull from Staffordshire Police, identifying our future reporting needs and providing better management reporting. For delivery later this year/early 2019. COG paper being prepared by Louise Butler seeking additional support for further investment in this area.</p> <p>August 2018 - This is ongoing and further scoping work and options being worked up. Next meeting 18/9. Some reports being worked on as part of business futures, longer term management information assessment ongoing.</p> <p>November 2018 - This is part of business futures, and the full implementation will not be realised until 2020. The Business Future Board governs all of the work streams and a permanent PM appointment ensures compliance with milestones.</p> <p>March 2019 - The business futures project moved into exception in December 2018 and the project has now been paused whilst a way forward is fully explored. The force is now reviewing its requirements from HR and Duties systems and will provide an update report to COG in May. An appropriate level of project / programme management resource is in place in order to coordinate changes.</p> <p>July 2019 – Work continues to decide a way forward for business support systems which will include a replacement duties management system, at the point the Constabulary is ready to progress, the information requirements of all relevant groups will be taken into consideration.</p> <p>September 2019 – Update as per July 2019</p> <p>November 2019 – We are currently going through the procurement process with a view of finalising the contract in December 2019. This is going through the business transformation project.</p> <p>February 2020 – The implementation of the new duties system is part of the Constabulary's Business Transformation Project. The duties system has a specific project management board and process to ensure that all requirements are met. It has been via a transparent procurement process and design phase. The new duties management system is expected to go live in December 2020.</p>			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Completed		31 December 2019	Business Transformation Board

Audit Report: Local Focus Hubs			
Date Issued: 09/09/2019	Date Considered by JAC: 19/09/2019	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: <p>R1) A review of Local Focus Hubs should be finalised and reported to senior management. The review should take account of the inconsistent practices across the county and include proposals for moving forwards.</p>			Grade: Medium
Agreed Action: This audit clearly shows that good progress has been made to embed the Local Focus Units across the six District Council areas.			Due Date: 31 December 2019
<p>There is also evidence of good practice being developed across the Force area, with the quarterly Safer Neighbourhoods meetings chaired by the Force lead allowing for the sharing of good practice between Police and partners.</p> <p>As covered in the audit, the Community tasking is becoming embedded, and that will be reviewed by a Senior Detective alongside Force tasking to ensure that the new processes have been successful and deliver what is required.</p> <p>That review will encompass part of this recommendation.</p> <p>On Tues 13 and Wed 14 August 2019 there was a peer review of Neighbourhood Policing (NHP) in Cumbria by Northumbria Police. All Forces were encouraged to partake in this peer review, and Cumbria will shortly inspect / review Durham Constabulary.</p> <p>A team of six officers from Northumbria, led by a Chief Superintendent and Chief Inspector conducted the peer review. They interviewed Police Officers and Staff who worked in the Allerdale Local Focus Unit, various persons from partner agencies, and reviewed the governance arrangements and terms of reference etc. They also interviewed Temp Ch Supt O'Connor as the Strategic lead.</p> <p>The Northumbria team undertook a hot debrief session and their findings were extremely positive in relation to how NHP is delivered in Cumbria and the benefits of the Local Focus Units, so much so that they want to maintain professional working relations and take some of the best practice they witnessed back to Northumbria. Formal written feedback is awaited.</p> <p>The Force lead who developed the Local Focus Units (Supt Slater) has recently retired, and will be replaced by Supt Jackson, who will undertake a review of the current position of both NHP and the Local Focus Units, and report back to the Chief Officer Group once she is in post.</p>			Responsible Person: Superintendent South Sarah Jackson
Subsequent Updates: <p>November 2019 – This action was allocated to Supt Jackson upon her (delayed) posting to South TPA in November 2019. An initial meeting with representatives from each hub was held on 28th November 2019, with a follow up meeting scheduled in December 2019.</p> <p>It is apparent that there are different levels of maturity with each hub, each with varying investment from relevant partners.</p> <p>Following the recent sign off of the revised serious and organised crime strategy, the Constabulary has made a commitment to invest in a public health approach to policing. A similar programme is well embedded in Scotland</p>			

and has realised significant reduction in recidivism, along with better life outcomes in their population. This renewed approach will require the Constabulary to build on the existing NPT business model, which will be delivered through multiagency integrated local focus hubs. This will require the movement of police resources into partner premises, with an established joint performance framework.

A report detailing the proposals will be presented to extended COG on 10th December 2019. This can be supplied as a supplementary to this audit response, to facilitate the closure of this recommendation.

February 2020 – On 2nd Feb 2020 Chief Officers committed to delivering a child centered and early intervention approach via the NPT Local Focus Hubs.

The revised hubs will support the place based Public Health and Contextual Safeguarding agendas of our county, district and wider partnerships.

The change programme will require extensive internal remodeling to rationalise workflows across TPA, CJ and Crime Commands, as well as co-production of data sharing agreements, assessment models, and performance management frameworks (not exhaustive) with partners in the public and third sector.

Chief Officers have invested two dedicated Inspectors to develop a pilot delivery site in the Barrow Hub, and subject to review and approval, scale the model up across the other five hubs.

Governance will be bi-monthly to the management Board with an estimated completion date of February 2021.

Status:	Agreed Changes to Due Date:	New Date:	Where & When Approved:
Completed	<i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>		

Audit Report: Local Focus Hubs			
Date Issued: 09/09/2019	Date Considered by JAC: 19/09/2019	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: R2) A PMF should be agreed and shared following full countywide consultation that further supports and informs the identification of priorities and targeted interventions.			Grade: Medium
Agreed Action: The Local Focus Unit Performance Framework (PF) was developed in consultation with the existing Units and Corporate Support and distributed in early 2018 to each of the developing Units. There has been a different pace of development across the County which made it challenging to implement it in its entirety in each location. The Constabulary now have the added bonus of Power Business Intelligence and support from Corporate Development, combined with the audit expertise of Emma Thompson as the manager of Allerdale LFU. Emma has reviewed the PF to make it more relevant to partners, and Corporate Development are looking to systemise it to make production of a performance document simpler and more user friendly. The national problem solving team are awaiting an update on this issue as Cumbria Constabulary are very much in the driving seat nationally in terms of the development of a representative performance framework.			Due Date: 31 December 2019 Responsible Person: Superintendent South Sarah Jackson
<p>Subsequent Updates:</p> <p>November 2019 - As detailed within recommendation one, the Constabulary has a desire to develop a public health approach to policing. This renewed model will require extensive consultation with public and third sector agencies to facilitate the joint creation of multiagency integrated local focus hubs. An essential task will be the development of a joint performance framework, as well as the generation of risk management and partnership relationship agreements. It will also demand a review of internal cross command operating procedures. In order to realise the full benefits of a truly collaborative arrangement, the creation of a performance management framework cannot be undertaken by the police in isolation. It is essential that any design of the hubs, supporting policy and procedures must be co-produced with interested agencies, many of which are themselves bound by their own target operating models. The task to deliver on this recommendation is complex and will require significant negotiation with multiple partners, at scale. Whilst the task has already begun, it will be several months before the hubs are operating sufficiently well to evidence the delivery of an embedded PMF. Therefore, a request to extend the delivery against this recommendation is sought.</p> <p>February 2020 – On 2nd Feb 2020 Chief Officers committed to delivering a child centered and early intervention approach via the NPT Local Focus Hubs. The revised hubs will support the place based Public Health and Contextual Safeguarding agendas of our county, district and wider partnerships. The change programme will require extensive internal remodeling to rationalise workflows across TPA, CJ and Crime Commands, as well as co-production of data sharing agreements, assessment models, and performance management frameworks (not exhaustive) with partners in the public and third sector. Chief Officers have invested two dedicated Inspectors to develop a pilot delivery site in the Barrow Hub, and subject to review and approval, scale the model up across the other five hubs. Governance will be bi-monthly to the management Board with an estimated completion date of February 2021.</p>			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or a Governance Board)</i>	New Date:	Where & When Approved:
Ongoing (original timescale extended)		February 2021	COG 02/02/20

Audit Report: Firearms			
Date Issued: 19/11/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: R1a) Arrangements should be made to ensure that the decision not to register all items on the NABIS database if acceptable, is approved by senior management and the formal change request process as set out in the MoU should be followed. R1b) Arrangements to assure Chief Officers that the NABIS MoU is fully complied with should be put in place.			Grade: Medium
Agreed Action: a) The rationale for decisions taken not to comply with the recording / submission requirements of the NABIS MoU to be reported on a monthly basis at Operational Services SLT. b) Approval of those decisions will be noted in the minutes of the meetings.			Due Date: 31 December 2019 Responsible Person: Chief Inspector Operational Support Ben Swinson
Subsequent Updates: February 2020 There was decision made that all relevant items that fell within the MOU for submission would be submitted regardless of local evaluation therefore complying completely with the guidance. This is a slight change to the initial audit management action where it was suggested that items deemed not suitable would be removed and noted locally and overseen by management SLT. This process is no longer required and essentially Cumbria will comply with guidance as stated with no local caveats in place.			
Status:	Agreed Changes to Due Date: (N.B. any changes to due date must be agreed by COG or Governance Board)	New Date:	Where & When Approved:
Completed			

Audit Report: Firearms			
Date Issued: 19/11/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: R2) Arrangements should be in place to ensure that the Firearms Policy and supporting Procedures are reviewed and updated to reflect any changes to the actual procedure.			Grade: Medium
Agreed Action: We will review the Policy and Procedures and update as necessary. The updated documents will be put to OS SLT for approval.			Due Date: 31 December 2019 Responsible Person: Chief Inspector Operational Support Ben Swinson
Subsequent Updates: February 2020 – The Policy and Procedures have been reviewed and updated.			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Completed			

Audit Report: Blue Light Collaboration			
Date Issued: 19/12/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: OPCC
Recommendation: R1) Key governance documents such as terms of reference / roles and responsibilities should be regularly reviewed to ensure they remain accurate.			Grade: Medium
Agreed Action: We will review terms of reference for the Boards and roles and responsibilities for the revised structure. We acknowledge and will incorporate recommendation 2 in developing and making changes to the Blue Light Collaboration governance arrangements going forward.			Due Date: 29/02/2020 Responsible Person: Safer Cumbria Coordinator Wendy Binks
Subsequent Updates: February 2020 – Partial completion. Final sign off by Executive Board 1st October			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Ongoing (original timescale extended)		01/10/2020	

Audit Report: Blue Light Collaboration			
Date Issued: 19/12/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: OPCC
Recommendation: R2 Appropriate arrangements should be in place to evidence the items considered in determining the governance arrangements for the Collaboration, including where key elements of good governance are not put in place.			Grade: Medium
Agreed Action: We will review terms of reference for the Boards and roles and responsibilities for the revised structure. We acknowledge and will incorporate recommendation 2 in developing and making changes to the Blue Light Collaboration governance arrangements going forward.			Due Date: 29/02/2020 Responsible Person: Safer Cumbria Coordinator Wendy Binks
Subsequent Updates: February 2020 – Partial completion. Final sign off by Executive Board 1st October			
Status:	Agreed Changes to Due Date: (N.B. any changes to due date must be agreed by COG or Governance Board)	New Date:	Where & When Approved:
Ongoing (original timescale extended)		01/10/2020	

Audit Report: Blue Light Collaboration			
Date Issued: 19/12/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: OPCC
Recommendation: R3) Meeting minutes should clearly record key items from meetings including Board scrutiny, decisions taken and requests for further information.			Grade: Medium
Agreed Action: We will ensure 'actions' from meetings are clearly recorded moving forward.			Due Date: 29/02/2020
			Responsible Person: Safer Cumbria Coordinator Wendy Binks
Subsequent Updates: February 2020 – Completed			
Status:	Agreed Changes to Due Date: (N.B. any changes to due date must be agreed by COG or Governance Board)	New Date:	Where & When Approved:
Completed			

Audit Report: Blue Light Collaboration			
Date Issued: 19/12/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: OPCC
Recommendation: R4) It should be evident how the success of the Blue Light Collaboration agreement will be measured and that this has been agreed by all relevant parties.			Grade: Medium
Agreed Action: We will ensure the Executive Board acknowledges how the Blue Light Collaboration and individual projects will be evaluated, and clearly set out how we will know that collaboration has been successful.			Due Date: 29/02/2020 Responsible Person: Safer Cumbria Coordinator Wendy Binks
Subsequent Updates: February 2020 – Partial completion - Performance Framework at Executive Board on 1 st October			
Status:	Agreed Changes to Due Date: (N.B. any changes to due date must be agreed by COG or Governance Board)	New Date:	Where & When Approved:
Ongoing (original timescale extended)		01/10/2020	

Audit Report: Commercial Solutions / Procurement			
Date Issued: 18/12/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: Joint OPCC & CC
Recommendation: R1) The Joint Procurement Regulations and Procurement Guidance handbook should be updated to reflect Contract Award Board arrangements as part of the next scheduled review.			Grade: Medium
Agreed Action: The Joint Procurement Regulations and Procurement Guidance handbook have been updated to reflect Contract Award Board arrangements.			Due Date: 19/11/2019
			Responsible Person: The Head of Commercial Solutions Barry Leighton
Subsequent Updates: February 2020 – Action completed.			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Completed			

Audit Report: Commercial Solutions / Procurement			
Date Issued: 18/12/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: Joint OPCC & CC
Recommendation: R3) Management should define, document and communicate requirements around supervisory checking at key stages of the procurement lifecycle. Responsibility for supervisory checking should be clearly allocated.			Grade: Medium
Agreed Action: An acceptable balance has now been achieved between supervisory and process checking. The number of errors / omissions is expected to fall and this will be monitored. Linked to this is the creation of a Commercial Assurance Lead from 1st April 2020.			Due Date: 01/04/2020 Responsible Person: The Head of Commercial Solutions Barry Leighton
Subsequent Updates: February 2020 – Action complete using a checklist. The new Head of Commercial will be responsible for checking.			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Completed			

Audit Report: Commercial Solutions / Procurement			
Date Issued: 18/12/2019	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: Joint OPCC & CC
Recommendation: R4a) Plans to introduce spend analysis, supplier performance management and supplier relationship management should be progressed, in accordance with the Commercial Strategy 2019-22. R4b) Approved lists of suppliers should be fully developed, to fully comply with the Joint Procurement Regulations.			Grade: Medium
Agreed Action: a) Joint working with the Corporate support Senior Leadership Team (SLT) to progress spend analysis as part of the improvement plan. b) Fully accepted and will be introduced by April 2020.			Due Date: a) 01/04/2020 b) 30/09/2020 Responsible Person: The Head of Commercial Solutions Barry Leighton
Subsequent Updates: February 2020 – verbal update to be provided at the meeting.			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Not yet due			

Audit Report: TRiM			
Date Issued: 13/02/2020	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: R1) Governance and oversight of TRiM arrangements should be formally established and communicated. Consideration should be given to the arrangements for: <ul style="list-style-type: none"> • Management oversight • Reporting lines Roles and responsibilities.			Grade: High
Agreed Action: Responsibility for TRiM has been assigned to the People Department, reporting into the Health and Wellbeing Board chaired by the Deputy Chief Constable. The Superintendent People Department is the deputy Chair. At an operational level the Chief Inspector CJU & Partnerships oversees three area Advanced TRiM Practitioners. A paper to Chief Officer Group is currently being drafted within the People Department to recommend the creation of a new post. The new post will include responsibility for TRiM co-ordination, administration and support, reporting to the Chief Inspector CJU & Partnerships.			Due Date: 29/02/2020 Responsible Person: Superintendent People Dept Lisa Hogan
Subsequent Updates: February 2020 – The current structure for TRiM will remain in place until agreement has been sought for the new post, this post, if agreed will provide a holistic role for wellbeing capturing the needs of the staff. A role profile with overarching COG paper is currently in progress.			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Ongoing (original timescale extended)		30/04/2020	COG 09/03/2020

Audit Report: TRiM			
Date Issued: 13/02/2020	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: R2a) A formal and informed assessment of resources should be undertaken and approved. R2b) Selection arrangements should be put in place to ensure TRiM practitioners have clear and reasoned motives, demonstrate professionalism and sensitivity and are emotionally resilient. R2c) Refresher training arrangements to meet the requirements of the national TRiM standards and annual TRiM operating license should be in place.			Grade: High
Agreed Action: A new TRiM support post (if approved) will address capacity issues and meet the requirement for more effective co-ordination, record keeping, recruitment and resourcing arrangements. Refresher training for TRiM Practitioners is scheduled to take place on 25/03/20, a venue has been booked and funding has been secured. The event will provide an opportunity to explore issues such as who / how TRiM referrals are picked up and the balance of work across the TRiM team.			Due Date: 29/02/2020 Responsible Person: Superintendent People Dept Lisa Hogan
Subsequent Updates: February 2020 – The TRiM event is organised with several keynote speakers, we will continue to recruit TRiM practitioners as they are required following the recommendations outlined in the report, whilst I'm confident we have the right people involved in trim its appropriate to consider these recommendations.			
Status:	Agreed Changes to Due Date: <i>(N.B. any changes to due date must be agreed by COG or Governance Board)</i>	New Date:	Where & When Approved:
Ongoing (original timescale extended)		30/04/2020	COG 09/03/2020

Audit Report: TRiM			
Date Issued: 13/02/2020	Date Considered by JAC: 18/03/2020	Report of: Shared Internal Audit Service	Report for: CC
Recommendation: R3) Arrangements should be in place to ensure that TRiM information is readily accessible and maintained accurately and up to date.			Grade: Medium
Agreed Action: A new TRiM support post would include responsibility for ensuring that TRiM information is readily accessible and maintained accurately and up to date.			Due Date: 29/02/2020
			Responsible Person: Superintendent People Dept Lisa Hogan
Subsequent Updates: February 2020 – Once the post is agreed we will consider what arrangements should be in place to ensure that TRiM information is readily accessible and maintained accurately and up to date.			
Status:	Agreed Changes to Due Date: (N.B. any changes to due date must be agreed by COG or Governance Board)	New Date:	Where & When Approved:
Ongoing (original timescale extended)		30/04/2020	COG 09/03/2020

CUMBRIA POLICE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY JOINT AUDIT COMMITTEE

Meeting date: 18 March 2020

From: Audit Manager (Cumbria Shared Internal Audit Service)

INTERNAL AUDIT: PROGRESS REPORT TO 28TH FEBRUARY 2020

1.0 EXECUTIVE SUMMARY

1.1 This report provides a review of the work of Internal Audit for the period to 28th February 2020.

1.2 Key points are:

- Work is progressing on audit reviews in the 2019/20 audit plan. Since we reported to JAC in November 2019, four reports have been finalised, draft reports have been issued for three risk based audits and fieldwork is underway on two risk based audits and the two financial system audits in the 2019/20 audit plan.
- Assurance levels are high with 89% of completed audits receiving Reasonable or higher assurance ratings.
- The advisory / consultancy work on vehicle utilisation is progressing and we will have completed this by the end of March 2020. We have produced a report summarising the value and assurance provided by our advisory / consultancy work to date. This is considered as a separate item on the agenda and based on the discussion at the Committee we will discuss with management whether they want us to look at the custody medical contract included in the audit plan due to the Constabulary's on-going development work in this area (as outlined in the Corporate risk register).

- At this stage of the year it is anticipated that sufficient coverage will be achieved to enable to Head of Internal Audit to deliver the annual opinions.
- The draft plan for 2020/21 has been prepared following consultation with Senior Managers in the OPCC and Constabulary. The proposed plan is a separate agenda item at this meeting.

2.0 OVERVIEW

- 2.1 Internal Audit's work is designed to provide assurance to management and Joint Audit Committee members that effective systems of governance, risk management and internal control are in place in support of the delivery of the PCC and Constabulary's priorities.
- 2.2 The Audit Plan aims to deliver a programme of internal audit reviews designed to target the areas of highest risk as identified through the corporate risk registers together with management and Internal Audit's view of key risk areas.
- 2.3 The Accounts and Audit Regulations March 2015 impose certain obligations on the PCC and Chief Constable, including a requirement for a review at least once in a year of the effectiveness of their systems of internal control.
- 2.4 Internal Audit must conform to the Public Sector Internal Audit Standards (PSIAS) which require the preparation by the Head of Internal Audit of an annual opinion on the overall systems of governance, risk management and control. Regular reporting to Joint Audit Committee enables emerging issues to be identified during the year.

3.0 RECOMMENDATION

- 3.1 Joint Audit Committee members are asked to note the report.

4.0 BACKGROUND

- 4.1 The PCC and Chief Constable must make proper provision for internal audit in line with the 1972 Local Government Act. The Accounts and Audit Regulations 2015 require that the PCC and Chief Constable must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the PSIAS or guidance.

- 4.2 Internal audit is responsible for providing independent assurance to the PCC and Chief Constable and to the Joint Audit Committee on the systems of governance, risk management and internal control.
- 4.3 It is management’s responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and that outcomes are achieved. Management is responsible for the system of internal control and should set in place policies and procedures to ensure that controls are operating effectively.
- 4.4 The internal audit plan for 2019/20 was prepared using a risk-based approach and following consultation with senior management to ensure that internal audit coverage is focused on the areas of highest risk to both organisations. The plan has been prepared to allow the production of the annual internal audit opinions as required by the PSIAS.
- 4.5 This report provides an update on the work of internal audit for the period to 28th February 2020. It reports progress on the delivery of the 2019/20 audit plan, including 2018/19 work and includes a summary of the outcomes of audit reviews completed in the period.

Status of internal audit work as at 28th February 2020

The table below shows the number of internal audit reviews completed, in progress and still to be started for the 2019/20 audit plan and 2018/19 work. Further detail on this is included at Appendix 2.

Audit Status	Number of reviews
<u>Audits completed:</u>	<u>10</u>
Risk based audits (2018/19 WIP)	3
Financial systems (2018/19 WIP)	1
Follow up (2018/19)	1
Risk based audits	4
Advisory work	1
<u>Audits in progress:</u>	<u>9</u>
Risk based audits	5
Financial systems	2
Governance work	1
Advisory work	1
<u>Audits to be started</u>	<u>1</u>
Advisory work	1
Audits in plan	<u>20</u>

Outcomes from Final Audit Reports to 28th February

4.6 Overall at 28th February 2020 we had completed 10 audit reviews. This included 5 reviews from our 2019/20 audit plan (4 risk based audits and 1 advisory / consultancy review) and 5 reviews which were work in progress from the 2018/19 plan. Details are included in Appendix 1. Those shaded in grey have already been reported to the Joint Audit Committee. At 28th February 2020 the percentage of completed reports resulting in Reasonable or higher assurance was 89% (excluding the advisory / consultancy piece of work as does not receive an assurance rating).

4.7 Audits completed in this period are summarised below:

Audit Area	Number of reviews	Assurance level
Risk Based	4	3 Reasonable <ul style="list-style-type: none">• Commercial Solutions – procurement• Blue Light Collaboration (OPCC)• Firearms. 1 Partial <ul style="list-style-type: none">• Trauma Risk incident Management (TRiM))

Draft Reports Issued to 28th February

4.8 The following draft reports have been issued in the period.

Audit	Date of issue of draft report	Initial audit assessment
Training	06/02/2020	Reasonable
Body Worn Video	17/02/2020	Reasonable
Police and Crime Plan	20/02/2020	Substantial

Advisory / consultancy work

4.9 The seized dogs advisory work was reported to the November 2019 Joint Audit Committee. Our advisory / consultancy work on vehicle utilisation is progressing and we will have completed this by the end of March 2020.

4.10 We have produced a report summarising the value and assurance provided by our advisory / consultancy work to date. This is considered as a separate item on the agenda and based on the discussion at the Committee we will discuss with management whether they want us to look at the custody

medical contract included in the audit plan due to the Constabulary's on-going development work in this area (as outlined in the Corporate risk register).

Emma Toyne
Audit Manager

2nd March 2020

APPENDICES

- Appendix 1 : Final reports issued to 28th February 2020***
- Appendix 2 : Progress on 2019/20 Audit Plan including 2018/19 work***
- Appendix 3 : Internal audit performance measures to 28^h February 2020***

Contact: Emma Toyne, Audit Manager, Cumbria Shared Internal Audit Service.
emma.toyne@cumbria.gov.uk

Appendix 1 – Final reports issued to 28th February 2020

Assignments	Status	Assessment
Debtors	Report circulated to members of the Joint Audit Committee and included in 25 th July 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Criminal Justice Unit Follow up	Report circulated to members of the Joint Audit Committee and included in 25 th July 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Force Tasking & Co-ordination	Report circulated to members of the Joint Audit Committee and available on the Commissioner's website.	Reasonable
Local Focus Hubs	Report circulated to members of the Joint Audit Committee and included in 19 th September 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Governance Structure	Report circulated to members of the Joint Audit Committee and included in 20 th November 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Substantial
Seized dogs – Consultancy	Findings presented to management on 15 October 2019 and included in 20 th November 2019 Committee papers for discussion at the meeting.	N/A
Commercial Solutions - Procurement	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Blue Light Collaboration (OPCC)	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable

Appendix 1 – Final reports issued to 28th February 2020

Trauma Risk Incident Management (TRiM)	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Partial
Firearms	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
We have prepared and consulted on the 2020/21 draft Internal Audit plan with the Constabulary and OPCC. The proposed plan is presented to JAC for information as a separate item.		

Appendix 2 – Progress on 2019/20 Audit Plan, including 2018/19 work

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
Constabulary	Debtors (2018/19 WIP)	Completed	Yes
Constabulary	Governance structure (2018/19 WIP)	Completed	Not yet due - feedback form issued 18/02/2020
Constabulary	Neighbourhood policing hubs (2018/19 WIP)	Completed	Yes
Constabulary	Force Tasking and Co-ordination (2018/19 WIP)	Completed	Yes
Constabulary	Criminal Justice Unit – follow up (2018/19 WIP)	Completed	N/A
Constabulary / OPCC	Financial sustainability	Work in progress	N/A
Constabulary / OPCC	Benefits realisation	Meeting held with OPCC in October 2019 to agree the assurance required over the Constabulary's arrangements for benefits realisation. Later in the same month a scoping meeting was held with the Director of Corporate Improvement. We were informed the arrangements for benefits realisation were being revised and this is ongoing.	N/A

Appendix 2 – Progress on 2019/20 Audit Plan, including 2018/19 work

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
		This review is due to recommence in March 2020.	
Constabulary / OPCC	Procurement	Completed	Yes
OPCC	Blue Light Collaboration	Completed	Yes
OPCC	Police and Crime Plan	Draft report issued	N/A
Constabulary	Body Worn Video	Draft report issued	N/A
Constabulary	TRIM (Trauma Risk Incident Management)	Completed	N/A – Feedback form issued 13/02/2020
Constabulary	Firearms	Completed	Yes
Constabulary	Training	Draft report issued	N/A
Constabulary	Consultancy – Vehicle Utilisation	Fieldwork.	N/A
Constabulary	Consultancy – Custody Medical Contract	Not yet started	N/A
Constabulary	Consultancy – Seized Dogs	Completed	N/A
Constabulary / OPCC	Risk management and governance	Work in progress to inform the Head of Internal Audit's annual opinion.	N/A

Appendix 2 – Progress on 2019/20 Audit Plan, including 2018/19 work

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
Constabulary / OPCC	Creditors	Work in progress	N/A
OPCC	Treasury management	Work in progress	N/A
	Attendance at Police Audit Training & Development event	Attended event which took place on 26 & 27 September 2019.	N/A
	Internal Audit management	On-going	N/A

Key:

Complete	Work in progress	Not yet started
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Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
Completion of audit plan	% of audits completed to final report	52% 95% (annual target)	50%	Target is based on the same period last year. Three reports are at draft stage and we had anticipated that at least one of these would have been finalised at this point. A further final report would bring this figure to 55%.
Completion of audit plan	Number of planned days delivered *281 per shared service agreement plus 26 days of WIP carried forward at 2018/19 year end.	204 307* (annual target)	240	Target is based on the same period last year.
Audit scopes agreed	Scoping meeting to be held for every risk based audit and client notification issued prior to commencement of fieldwork.	100%	100%	
Draft reports issued by agreed deadline	Draft reports to be issued in line with agreed deadline or formally approved revised deadline where issues arise during fieldwork.	70%	95%	
Timeliness of final reports	% of final reports issued for Chief Officer / Director	90%	100%	

Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
	comments within five working days of management response or closeout meeting.			
Recommendations agreed	% of recommendations accepted by management	95%	100%	
Assignment completion	% of individual reviews completed to required standard within target days or prior approval of extension by audit manager.	75%	100%	
Quality assurance checks completed	% of QA checks completed	100%	100%	
Follow up	% of high and medium priority audit recommendations implemented by target date	100%	100%	<p>One follow up audit has been completed for Criminal Justice Unit. All recommendations were actioned.</p> <p>Targets dates in the original audit report had been revised but this is tracked and reported to each JAC meeting through the 'monitoring key audit recommendations' report. Our work commenced when all recommendations were reported to JAC as complete.</p>
Customer Feedback	% of customer satisfaction surveys returned	100%	100%	Seven forms returned. One relates to an audit reported in 2018/19.

Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
Customer Feedback	% of customer satisfaction survey scoring the service as good.	80%	100%	Based on seven forms returned.
Chargeable time	% of available auditor time directly chargeable to audit jobs.	80%	78%	

Appendix 3 – Internal audit performance measures

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Cumbria Shared Internal Audit Service Internal Audit Report for Cumbria Constabulary



Audit of Firearms

Draft Report Issued: **14 October 2019**

Final Report Issued: **19 November 2019**

Audit Resources

Title	Name	Email	Telephone
Audit Manager	Emma Toyne	emma.toyne@cumbria.gov.uk	01228 226261
Lead Auditor(s)	Diane Lowry	diane.lowry@cumbria.gov.uk	01228 226281

Audit Report Distribution

For Action:	Paul Telford – Inspector Firearms Ben Swinson – Chief Inspector Operational Support
For Information:	Dean Holden – DCI Crime Command Andy Slattery – Assistant Chief Constable
Audit Committee	The Joint Audit Committee which is due to be held on 18 th March 2020 will receive the report.

Note: Audit reports should not be circulated wider than the above distribution without the consent of the Audit Manager.

Cumbria Shared Internal Audit Service

Images courtesy of Carlisle City Council except: Parks (Chinese Gardens), www.sjstudios.co.uk, Monument (Market Cross), Jason Friend, The Courts (Citadel), Jonathan Becker



Executive Summary

1. Background

- 1.1. This report summarises the findings from the recent audit of Firearms. This was a planned audit assignment which was undertaken in accordance with the 2019/20 Audit Plan.
- 1.2. Firearms or related items come into police possession for a variety of reasons and when they do there are a broad range of issues that must be addressed. This includes that consideration is given to recording the item's recovery on the National Ballistic Intelligence Service (NABIS) database, and submitting the item to a NABIS laboratory for the recovery of intelligence material that may link the item and those associated with it to firearms offences committed elsewhere.
- 1.3. NABIS is the national centre for forensic science, intelligence and knowledge which deals with the illegal use, supply and manufacture of firearms and ammunition. It provides a dedicated forensic service to link crime scenes through the microscopic examination of ballistic items. NABIS also manages the database on which the Constabulary (and other police forces / agencies) register the details of any firearm or ballistic item recovered. The data this generates can be used to provide strategic intelligence to forces and other stakeholders on the criminal use of firearms.
- 1.4. The effectiveness of NABIS as a national service is dependent on police forces and agencies sharing their information in relation to ballistic material and associated intelligence. In order to define the requirements needed to ensure maximum effectiveness within the NABIS system of work, a memorandum of understanding (MoU) exists between NABIS and the police forces of England, Scotland and Wales as well as with other UK law enforcement agencies.

2. Audit Approach

2.1. Audit Objectives and Methodology

- 2.1.1. Compliance with the mandatory Public Sector Internal Audit Standards requires that internal audit activity evaluates the exposures to risks relating to the organisation's governance, operations and information systems. A risk based audit approach has been applied which aligns to the five key audit control objectives which are outlined in section 4; detailed findings and recommendations are reported within section 5 of this report.

2.2. Audit Scope and Limitations

- 2.2.1. The Audit Scope was agreed with management prior to the commencement of this audit review. The Client Sponsor for this review was the Assistant Chief Constable. The agreed scope of the audit was to provide assurance over management's arrangements for governance, risk management and internal control for the Constabulary's compliance with the requirements of the National Ballistic Intelligence Service (NABIS), in particular:
- Arrangements for recording ballistic items and intelligence that meet the NABIS Database Registry Criteria
 - Arrangements for the submission of ballistic items that meet the NABIS Submission Criteria to NABIS.
- 2.2.2. There were no instances whereby the audit work undertaken was impaired by the availability of information.

3. Assurance Opinion

- 3.1. Each audit review is given an assurance opinion and these are intended to assist Members and Officers in their assessment of the overall level of control and potential impact of any identified system weaknesses. There are 4 levels of assurance opinion which may be applied. The definition for each level is explained in **Appendix A**.
- 3.2. From the areas examined and tested as part of this audit review, we consider the current controls operating within firearms and their arrangements for ensuring compliance with NABIS provide **Reasonable** assurance.

Note: as audit work is restricted by the areas identified in the Audit Scope and is primarily sample based, full coverage of the system and complete assurance cannot be given to an audit area.

4. Summary of Recommendations, Audit Findings and Report Distribution

- 4.1. There are three levels of audit recommendation; the definition for each level is explained in **Appendix B**.
- 4.2. There are **2** audit recommendations arising from this audit review and these can be summarised as follows:

Control Objective	No. of recommendations		
	High	Medium	Advisory
1. Management - achievement of the organisation's strategic objectives	-	-	-
2. Regulatory - compliance with laws, regulations, policies, procedures and contracts (see section 5.1.)	-	2	-
3. Information - reliability and integrity of financial and operational information	-	-	-
4. Security - safeguarding of assets	-	-	-
5. Value - effectiveness and efficiency of operations and programmes	-	-	-
Total Number of Recommendations	-	2	-

4.3. **Strengths:** The following areas of good practice were identified during the course of the audit:

- There is a memorandum of understanding in place between the Constabulary and NABIS, which sets out the agreed framework for the recording and physical submission of ballistics and the respective responsibilities.
- The Force has a named Operational Single Point of Contact (OSPOC) with responsibility for ensuring NABIS activity is carried out in accordance with the MoU.
- Quarterly firearms reports are provided to the Local Policing & Specialist Capabilities Board, which include an update on NABIS significant submissions.
- Firearms training is part of the National Police Training Curriculum (NPTC). A Module of the initial NPTC training is around the making safe of firearms which includes a section on NABIS and the information needed for input. The annual refresher training provided to Officers also includes a NABIS update section.
- Procedures for recording firearms and ballistics include updating the centralised electronic firearms register (EFR).
- The EFR includes fields to record whether NABIS registry or submission are required. This includes a mandatory field which is updated by Officers to record their initial NABIS assessment for each item they have entered.
- The NABIS OSPOC has oversight of all entries on the EFR and carries out a further assessment of all items recorded on it against the NABIS database criteria, prior to the database entry being made by the NABIS inputter.

- The Constabulary has named NABIS Inputters, who have received training from the NABIS Liaison. In accordance with the MOU access has only been granted to a limited number of staff.

4.4. **Areas for development:** Improvements in the following areas are necessary in order to strengthen existing control arrangements:

4.4.1. *High priority issues:*

- No High Priority issues identified.

4.4.2. *Medium priority issues:*

- The Constabulary is not fully compliant with one aspect of the NABIS database recording criteria and effective arrangements to assure Chief Officers that the force is NABIS compliant are not in place.
- The Firearms Policy and supporting Procedures reviews are overdue.

4.4.3. *Advisory issues:*

- No Advisory Issues identified.

Comment from the Assistant Chief Constable

- I am aware of the actions the Constabulary has signed up and have arrangements in place to monitor their implementation. In respect of non-compliance with the NABIS MOU in respect of firearms submissions, I expect the MOU to be fully complied with and will monitor this through my role as Chair of the Specialist Policing and Specialist Capabilities Board. I will consider any submissions made in respect of altering our MOU but expect compliance with any MOU in place at the time.
- I am satisfied that the actions identified by managers address the issues and risks identified within the audit to an acceptable level.
- This report can now be finalised and reported in summary to the next meeting of the Joint Audit Committee via the internal audit quarterly progress report.

Andrew Slattery

Assistant Chief Constable

Management Action Plan

5. Matters Arising / Agreed Action Plan

5.1. **Regulatory** - compliance with laws, regulations, policies, procedures and contracts.

● **Medium priority**

Audit finding

(a) Compliance with the Memorandum of Understanding

In June 2019 NABIS requested that the force undertake a firearms property review as part of Phase One of their national schedule to work with forces to support them in carrying out annual firearms property reviews. This work by NABIS supports the formal tasking by the National Crime Agency which directed forces to fully comply with the NABIS MoU.

The review undertaken by the Constabulary highlighted that they do not fully comply with one element of the required registration criteria, as set out in Appendix C of the MOU for recording items on the NABIS database, i.e.

- All firearms (as defined in section 57(1) Firearms Act, 1968) coming into police possession;

For the three month period that the report covered it was found that only 6 of the 18 items requiring a NABIS entry had been recorded.

The MOU sets out at 2.18 *“Forces and agencies are not able to change or make individual policy decisions about what should or should not be added to the NABIS Database. If a force/agency believes that certain items should or should not be added to the NABIS Database outside of this MOU, it is the responsibility of that organisation to follow the formal change request process”*.

The report submitted to NABIS and copied to the ACC stated that *“the absence of full compliance with NaBIS Database Registry criteria is as a result of the application of reasoned discretion rather*

Management response

Agreed management action:

The rationale for decisions taken not to comply with the recording / submission requirements of the NABIS MoU to be reported on a monthly basis at Operational Services SLT. Approval of those decisions will be noted in the minutes of the meetings.

<p><i>than oversight</i>". The decision to apply reasoned discretion was not formally documented and we are unable to confirm that the formal change request process was followed.</p> <p>The MoU also requires that:</p> <ul style="list-style-type: none"> • A Chief Officer within each force be responsible for ensuring compliance with the MOU. • The appointed OSPOC will be responsible for ensuring that all day-to-day activity in relation to NABIS is carried out in accordance with the MOU. <p>Effective management oversight arrangements for ensuring MoU compliance would have identified the above non-compliance at an earlier stage.</p>	
<p>Recommendation 1:</p> <p>(a) Arrangements should be made to ensure that the decision not to register all items on the NABIS database if acceptable, is approved by senior management and the formal change request process as set out in the MoU should be followed.</p> <p>(b) Arrangements to assure Chief Officers that the NABIS MoU is fully complied with should be put in place.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • The Constabulary fails to comply with the requirements of the NABIS MoU. • Areas of non-compliance are not identified. 	<p>Responsible manager for implementing: Chief Inspector - Operations</p> <p>Date to be implemented: 12/2019</p>

• **Medium priority**

Audit finding	Management response
<p>(b) Policy and Procedures</p> <p>The Constabulary has a documented Firearms and Pyrotechnics Recovery Policy and guidance Procedures that set out end to end processes for the recovery, recording, storage, submission and</p>	<p>Agreed management action: We will review the Policy and Procedures and update as necessary.</p>

<p>disposal of firearms. This includes the need to consider the NABIS requirements for each item that comes in to the Force's possession. The documents are available to Officers on the force intranet.</p> <p>Audit testing noted that both documents have a review date of 2018 which is now overdue.</p> <p>It was also noted that the use of a NABIS checklist, referred to in Appendix 4 of the Firearms and Pyrotechnics Procedures, is not now part of the process. The checklist has been replaced by the dropdown menu on the electronic firearms property register, which is appropriately referred to elsewhere in the procedures.</p>	<p>The updated documents will be put to OS SLT for approval.</p>
<p>Recommendation 2:</p> <p>Arrangements should be in place to ensure that the Firearms Policy and supporting Procedures are reviewed and updated to reflect any changes to the actual procedure.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> Responsibilities are not clearly defined or known by officers. 	<p>Responsible manager for implementing: Chief Inspector - Operations</p> <p>Date to be implemented: 12/2019</p>

Audit Assurance Opinions

There are four levels of assurance used; these are defined as follows:

	Definition:	Rating Reason
Substantial	There is a sound system of internal control designed to achieve the system objectives and this minimises risk.	<p>The controls tested are being consistently applied and no weaknesses were identified.</p> <p>Recommendations, if any, are of an advisory nature in context of the systems and operating controls & management of risks.</p>
Reasonable	There is a reasonable system of internal control in place which should ensure that system objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Recommendations are no greater than medium priority.</p>
Partial	The system of internal control designed to achieve the system objectives is not sufficient. Some areas are satisfactory but there are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an unsatisfactory level of internal control in place as controls are not being operated effectively and consistently; this is likely to be evidenced by a significant level of error being identified.</p> <p>Recommendations may include high and medium priority matters for address.</p>
Limited / None	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Control is generally weak/does not exist. Recommendations will include high priority matters for address. Some medium priority matters may also be present.</p>

Grading of Audit Recommendations

Audit recommendations are graded in terms of their priority and risk exposure if the issue identified was to remain unaddressed. There are three levels of audit recommendations used; high, medium and advisory, the definitions of which are explained below.

		Definition:
High	●	Significant risk exposure identified arising from a fundamental weakness in the system of internal control
Medium	●	Some risk exposure identified from a weakness in the system of internal control
Advisory	●	Minor risk exposure / suggested improvement to enhance the system of control

Recommendation Follow Up Arrangements:

- High priority recommendations will be formally followed up by Internal Audit and reported within the defined follow up timescales. This follow up work may include additional audit verification and testing to ensure the agreed actions have been effectively implemented.
- Medium priority recommendations will be followed with the responsible officer within the defined timescales.
- Advisory issues are for management consideration.

Cumbria Shared Internal Audit Service

Internal Audit Report for Cumbria Office of the Police and Crime Commissioner



Audit of Blue Light Collaboration

Draft Report Issued: **30th October 2019**

Final Report Issued: **19th December 2019**

Audit Resources

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Audit Manager	Emma Toyne	emma.toyne@cumbria.gov.uk	01228 226261
Lead Auditor(s)	Gemma Benson	gemma.benson@cumbria.gov.uk	01228 226252

Audit Report Distribution

For Action:	Vivian Stafford, Head of Partnerships & Commissioning.
For Information:	Sean Robinson, Blue Light Collaboration Manager.
Audit Committee	The Joint Audit Committee which is due to be held on 18 th March 2020 will receive the report.

Note: Audit reports should not be circulated wider than the above distribution without the consent of the Audit Manager.

Cumbria Shared Internal Audit Service

Images courtesy of Carlisle City Council except: Parks (Chinese Gardens), www.sjstudios.co.uk, Monument (Market Cross), Jason Friend, The Courts (Citadel), Jonathan Becker



Executive Summary

1. Background

- 1.1. This report summarises the findings from the audit of **Blue Light Collaboration**. This was a planned audit assignment which was undertaken in accordance with the 2019/20 Audit Plan.
- 1.2. Blue Light Collaboration is important to the organisation because the Policing and Crime Act 2017 introduced a high level duty for Blue Light services (Police, Fire and Rescue, and Emergency Ambulance Services) to keep collaboration opportunities under review and to collaborate where it is in the interests of their efficiency or effectiveness.
- 1.3. Following the introduction of this statutory duty the Police and Crime Commissioner developed and consulted on a Blue Light collaboration options appraisal in late 2017. Stakeholders consulted included the Chief Constable, Cumbria Police and Crime panel, the Leader of Cumbria County Council and Chief Fire Officer as the main collaboration considerations at this time impacted on Cumbria Constabulary, Cumbria Fire & Rescue Authority and Cumbria County Council (as the Fire Authority for Cumbria). All parties agreed to progress the voluntary collaboration option.
- 1.4. A collaboration agreement was drawn up and was signed by all parties, including the North West Ambulance Service in May 2018.

2. Audit Approach

2.1. Audit Objectives and Methodology

- 2.1.1. Compliance with the mandatory Public Sector Internal Audit Standards requires that internal audit activity evaluates the exposures to risks relating to the organisation's governance, operations and information systems. A risk based audit approach has been applied which aligns to the five key audit control objectives which are outlined in section 4; detailed findings and recommendations are reported within section 5 of this report.

2.2. Audit Scope and Limitations

- 2.2.1. The Audit Scope was agreed with management prior to the commencement of this audit review. The Client Sponsor for this review was Vivian Stafford, Chief Executive of the OPCC / Head of Partnerships & Commissioning. The agreed scope of the audit was to provide assurance over management's arrangements for governance, risk management and internal control in the following areas:

- The governance of the Blue Light collaboration including arrangements to assess its effectiveness.

2.2.2. There were no instances whereby the audit work undertaken was impaired by the availability of information.

3. Assurance Opinion

- 3.1. Each audit review is given an assurance opinion and these are intended to assist Members and Officers in their assessment of the overall level of control and potential impact of any identified system weaknesses. There are 4 levels of assurance opinion which may be applied. The definition for each level is explained in **Appendix A**.
- 3.2. From the areas examined and tested as part of this audit review, we consider the current controls operating over Blue Light collaboration provide **reasonable** assurance.

Note: as audit work is restricted by the areas identified in the Audit Scope and is primarily sample based, full coverage of the system and complete assurance cannot be given to an audit area.

4. Summary of Recommendations, Audit Findings and Report Distribution

- 4.1. There are three levels of audit recommendation; the definition for each level is explained in **Appendix B**.
- 4.2. There are **4** audit recommendations arising from this audit review and these can be summarised as follows:

Control Objective	No. of recommendations		
	High	Medium	Advisory
1. Management - achievement of the organisation’s strategic objectives (see section 5.1.)	-	3	-
2. Regulatory - compliance with laws, regulations, policies, procedures and contracts	-	-	-
3. Information - reliability and integrity of financial and operational information	-	-	-

4. Security - safeguarding of assets	-	-	-
5. Value - effectiveness and efficiency of operations and programmes (see section 5.2)	-	1	-
Total Number of Recommendations	0	4	0

4.3. **Strengths:** The following areas of good practice were identified during the course of the audit:

- A Blue Light collaboration agreement has been prepared, consulted on and signed up to by all parties.
- The collaboration agreement includes a shared vision, aims and strategic priorities as well as the delivery structure of the collaboration.
- Boards and working groups meet regularly and have good attendance by an appropriate level of officer.
- Project Leads have been established for all collaboration projects.
- Regular updates on collaboration projects are provided at board / group meetings.

4.4. **Areas for development:** Improvements in the following areas are necessary in order to strengthen existing control arrangements:

4.4.1. *High priority issues:*

- No high priority issues were identified.

4.4.2. *Medium priority issues:*

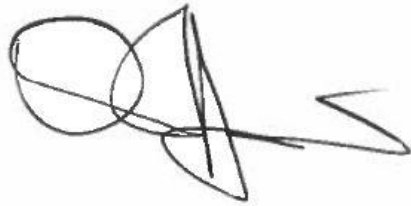
- Terms of reference have not been reviewed since the start of the collaboration agreement.
- There is a lack of evidence of items considered in determining the governance arrangements of the Blue Light Collaboration agreement.
- Minutes of Executive Leaders Board meetings do not always clearly show scrutiny undertaken, decisions made or requests for further information.
- There is no formal agreed performance framework in place for the Blue Light Collaboration agreement.

4.4.3. *Advisory issues:*

- No advisory issues were identified.

Comment from the OPCC Chief Executive / Head of Partnerships and Commissioning

I welcome the assurance that this audit gives to the OPCC and acknowledge the recommendations and actions within. The actions will be given priority over the coming months to ensure completion by the agreed dates.

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Vivian Stafford – OPCC Chief Executive & Head of Partnerships and Commissioning

Management Action Plan

5. Matters Arising / Agreed Action Plan

5.1. **Management** - achievement of the organisation's strategic objectives.

● **Medium priority**

Audit finding

(a) **Governance Arrangements**

The governance structure of the Blue Light Collaboration, in terms of the two Boards and Working Group in place, was agreed at the February 2018 Executive Board meeting and included in the approved Collaboration Agreement. Terms of reference for the Executive Leaders Board and the Programme Board were also presented at the February 2018 meeting of the Executive Board, along with key roles and responsibilities of certain posts (including Programme Director, Constabulary Senior Lead, Fire and Rescue Senior Lead and Work Stream Leads). A review of the governance structure for the Collaboration going forward was undertaken in October 2019 and, in light of this, we consider it to be an opportune time to review the terms of reference / key roles and responsibilities with updates prepared where necessary (e.g. group membership and reference to decision making agreement) to ensure they remain accurate. This review should be clearly documented. *See also 5.1b.*

We were informed that the CIPFA Delivering Good Governance Guidance was reviewed and compared to the arrangements in place for the Blue Light Collaboration by the Blue Light Collaboration Manager. It was stated that the arrangement in place was considered to be reasonable and that a proportionate approach had been adopted for the Collaboration with bureaucracy kept to a minimum. The Blue Light Collaboration Manager also confirmed that a pure programme / project management approach was deemed unsuitable and too rigid for this Collaboration. Whilst elements of the CIPFA guidance are reflected in the governance arrangements of the collaboration there is nothing in place to specifically demonstrate the review of this guidance or the other factors considered in determining the governance arrangements for the

Management response

Agreed management action:

R1 and R2:

We will review terms of reference for the Boards and roles and responsibilities for the revised structure. We acknowledge and will incorporate recommendation 2 in developing and making changes to the Blue Light Collaboration governance arrangements going forward.

<p>collaboration and how it was decided what was proportionate. It was noted that a key element of the good governance guidance, performance indicators agreed by all parties, is not in place for the Blue Light Collaboration. <i>See also 5.2a.</i></p>	
<p>Recommendation 1: Key governance documents such as terms of reference / roles and responsibilities should be regularly reviewed to ensure they remain accurate.</p> <p>Recommendation 2: Appropriate arrangements should be in place to evidence the items considered in determining the governance arrangements for the Collaboration, including where key elements of good governance are not put in place.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • Key governance documents are not accurate / do not reflect practice; • No evidence to support how key governance arrangements were determined. 	

Responsible manager for implementing:
Safer Cumbria Coordinator
Date to be implemented:
02/2020

● **Medium priority**

Audit finding	Management response
<p>(b) Meeting Minutes Through discussions with the Blue Light Collaboration Manager and review of meeting minutes it was identified that the minutes do not always clearly reflect the discussions held at Executive Board meetings. Our review of the Executive Board Minutes showed that they do not clearly show all decisions taken or requests made by the Board. For example, we were informed that the terms of reference for the Executive Leaders Board and Programme Board were agreed by the Executive at their meeting in February 2018, however the notes of this meeting did not clearly show this. Similarly, Executive minutes did not show where the Board had requested further information on certain projects though some of their requests could be seen in notes of the Working Group.</p>	<p>Agreed management action: <i>We will ensure 'actions' from meetings are clearly recorded moving forward.</i></p>

<p>Recommendation 3: Meeting minutes should clearly record key items from meetings including Board scrutiny, decisions taken and requests for further information.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none">• Scrutiny of Executive Board not clearly recorded;• No evidence of decisions taken;• Key decisions not recorded.	<p>Responsible manager for implementing: Safer Cumbria Coordinator Date to be implemented: 02/2020</p>

5.2. Value - effectiveness and efficiency of operations and programmes.

● **Medium priority**

Audit finding

(a) Collaboration Effectiveness / Performance Measurement

The briefing provided to the February 2018 Executive Board and various meeting minutes showed that initial plans were to have a performance framework in place for the Blue Light Collaboration. However, despite several discussions on this, no formal performance framework or agreed performance indicators have been put in place to assess the effectiveness of the agreement or collaboration projects. We were informed that whilst the areas to explore as part of the collaboration had been agreed, the potential of these were not known at the initial stage and that because projects can grow organically and change over time a formal framework was not practical in this instance.

Project evaluation undertaken has varied between projects and evaluation criteria / performance indicators are not always identified in advance of each project commencing. Some projects have formal evaluation reports prepared (though the Executive requested further details on the two projects whose evaluation reports were reviewed by Internal Audit) while other projects are not proposed to be formally evaluated (including one where Working Group minutes show that the Executive Board had earlier requested an evaluation report). It was seen that progress with all collaboration projects is reported at Board meetings including practical examples where appropriate and it was stated that this progress provides assurance to the Board.

There is nothing to demonstrate that the route that has been taken in relation to project evaluation was agreed by relevant parties or that it provides all parties with the level of assurance they require on whether the collaboration agreement and individual collaboration projects are effective.

Whilst it is appreciated that projects may change during the course of implementation, objectives and outcomes of most projects and the area(s) of the collaboration agreement they link to (increased efficiency, effectiveness or community safety) should be identifiable up front / early on in each project. In turn, this should enable performance measures and areas to be included in project

Management response

Agreed management action:

We will ensure the Executive Board acknowledges how the Blue Light Collaboration and individual projects will be evaluated, and clearly set out how we will know that collaboration has been successful.

evaluation to be identified and agreed on in advance / at an early stage in each project. This could help to ensure that the information reported provides all parties with the level of assurance they require and that the required information is readily available, and if not, it would allow parties to determine what needs to be put in place in order to provide / obtain evaluation information. This may also result in evaluations including a greater amount of information or for them to be undertaken more promptly than adding an evaluation measure after the project is already established. Changes to performance measures / evaluation criteria could still be made if a project took a different direction as it progressed.

Recommendation 4:

It should be evident how the success of the Blue Light Collaboration agreement will be measured and that this has been agreed by all relevant parties.

Risk exposure if not addressed:

- Effectiveness / performance of the collaboration is unclear;
- Lack of clarity on whether agreement is achieving what it set out to;
- Required data unavailable to assess success.

Responsible manager for implementing:

Safer Cumbria Coordinator

Date to be implemented:

02/2020

Audit Assurance Opinions

There are four levels of assurance used; these are defined as follows:

	Definition:	Rating Reason
Substantial	There is a sound system of internal control designed to achieve the system objectives and this minimises risk.	<p>The controls tested are being consistently applied and no weaknesses were identified.</p> <p>Recommendations, if any, are of an advisory nature in context of the systems and operating controls & management of risks.</p>
Reasonable	There is a reasonable system of internal control in place which should ensure that system objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Recommendations are no greater than medium priority.</p>
Partial	The system of internal control designed to achieve the system objectives is not sufficient. Some areas are satisfactory but there are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an unsatisfactory level of internal control in place as controls are not being operated effectively and consistently; this is likely to be evidenced by a significant level of error being identified.</p> <p>Recommendations may include high and medium priority matters for address.</p>
Limited / None	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Control is generally weak/does not exist. Recommendations will include high priority matters for address. Some medium priority matters may also be present.</p>

Grading of Audit Recommendations

Audit recommendations are graded in terms of their priority and risk exposure if the issue identified was to remain unaddressed. There are three levels of audit recommendations used; high, medium and advisory, the definitions of which are explained below.

Definition:		
High	●	Significant risk exposure identified arising from a fundamental weakness in the system of internal control
Medium	●	Some risk exposure identified from a weakness in the system of internal control
Advisory	●	Minor risk exposure / suggested improvement to enhance the system of control

Recommendation Follow Up Arrangements:

- High priority recommendations will be formally followed up by Internal Audit and reported within the defined follow up timescales. This follow up work may include additional audit verification and testing to ensure the agreed actions have been effectively implemented.
- Medium priority recommendations will be followed with the responsible officer within the defined timescales.
- Advisory issues are for management consideration.

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Cumbria Shared Internal Audit Service

Internal Audit Report for Cumbria Constabulary & OPCC



Audit of Commercial Solutions - Procurement

Draft Report Issued: **30th October 2019**
Final Report Issued: **18th December 2019**

Audit Resources

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Audit Report Distribution

For Action:	Barry Leighton (Head of Commercial Solutions)
For Information:	Stephen Kirkpatrick (Director of Corporate Support) Roger Marshall (Joint Chief Finance Officer)
Audit Committee	The Joint Audit Committee which is due to be held on 18 th March 2020, will receive the report.

Note: Audit reports should not be circulated wider than the above distribution without the consent of the Audit Manager.

Cumbria Shared Internal Audit Service



Images courtesy of Carlisle City Council except: Parks (Chinese Gardens), www.sjstudios.co.uk, Monument (Market Cross). Jason Friend. The Courts (Citadel). Jonathan Becker

Executive Summary

1. Background

- 1.1. This report summarises the findings from the audit of Commercial Solutions - Procurement. This was a planned audit assignment which was undertaken in accordance with the 2019/20 Audit Plan.
- 1.2. Procurement is important to the organisation because it contributes to the efficient use of resources to support operational policing needs and the delivery of the objectives in the Police and Crime Plan for Cumbria 2016-20. Effective procurement, in line with the organisation's constitution and legislation is necessary for the Constabulary to be able to demonstrate that funds are used and managed in a manner that is accountable and displays both probity and value for money.
- 1.3. The Commercial Strategy 2019-2022 states that the Constabulary has an annual budget in the region of £95 million with annual contract spend of around £23 million spread over approximately 120 contracts. This accounts for 80% of procurement expenditure.
- 1.4. An audit of procurement was previously carried out in 2016/17. Based on the evidence provided at that time, the audit concluded that the controls in operation around procurement provided **partial** assurance. The recommendations and agreed improvements arising from this review were followed up in 2017/18 and although some improvements had been made the audit opinion remained unchanged and provided **partial** assurance.
- 1.5. Since the previous internal audit review in 2017/18 there has been renewed commitment to developing and improving procurement arrangements. Actions taken include new appointments within the Commercial Department, a review and update of the Joint Procurement Regulations, publication of a Commercial Strategy 2019-2022 and the inclusion of a Contracts Award Board in the governance structure.

2 Audit Approach

2.2 Audit Objectives and Methodology

- 2.2.1 Compliance with the mandatory Public Sector Internal Audit Standards requires that internal audit activity evaluates the exposures to risks relating to the organisation's governance, operations and information systems. A risk based audit approach has been applied which aligns to the five key audit control objectives which are outlined in section 4; detailed findings and recommendations are reported within section 5 of this report.

2.3 **Audit Scope and Limitations**

2.3.1 The Audit Scope was agreed with management prior to the commencement of this audit review. The Client Sponsor for this review was the Director of Corporate Support. The agreed scope of the audit was to provide assurance over management’s arrangements for governance, risk management and internal control around the updated Commercial Strategy and Joint Procurement Regulations. The review also included detailed testing covering procurement activity on behalf of Cumbria Constabulary and the Cumbria Office of the Police and Crime Commissioner.

2.3.1 There were no instances whereby the audit work undertaken was impaired by the availability of information.

3 Assurance Opinion

3.3 Each audit review is given an assurance opinion and these are intended to assist Members and Officers in their assessment of the overall level of control and potential impact of any identified system weaknesses. There are 4 levels of assurance opinion which may be applied. The definition for each level is explained in **Appendix A**.

3.4 From the areas examined and tested as part of this audit review, we consider the current controls operating within the Commercial Department - Procurement provide **reasonable** assurance.

Note: as audit work is restricted by the areas identified in the Audit Scope and is primarily sample based, full coverage of the system and complete assurance cannot be given to an audit area.

4 Summary of Recommendations, Audit Findings and Report Distribution

4.3 There are three levels of audit recommendation; the definition for each level is explained in **Appendix B**.

4.4 There are **five** audit recommendations arising from this audit review and these can be summarised as follows:

Control Objective	No. of recommendations		
	High	Medium	Advisory
1. Management - achievement of the organisation’s strategic objectives (see section 5.1.)	-	-	2

2. Regulatory - compliance with laws, regulations, policies, procedures and contracts.	-	-	-
3. Information - reliability and integrity of financial and operational information (see section 5.2)	-	1	-
4. Security - safeguarding of assets.	-	-	-
5. Value - effectiveness and efficiency of operations and programmes (see section 5.3)	-	1	1
Total Number of Recommendations	-	2	3

4.5 **Strengths:** The following areas of good practice were identified during the course of the audit:

- An up to date and approved Commercial Strategy is in place which was fully consulted on and has clear links to strategic policing priorities as set out in the Police & Crime Plan 2016-2020 and Cumbria Vision 2025.
- Constabulary and OPCC strategic risk registers both capture and assess the risk around lack of capacity and skills in the procurement function for ongoing management and review by Chief Officers. A number of actions are being taken to mitigate the risk and progress is now being made to reduce dependence on the Head of Commercial Solutions as the department moves forwards with strategy implementation.
- Arrangements are in place to keep the Commercial Department fully informed of future procurement activity at the earliest opportunity for effective forward planning. Regular meetings are held with Heads of Service and the OPCC and there is ongoing involvement in project boards and strategic groups across the Constabulary to ensure good visibility is maintained.
- A number of staff within the Commercial Services Department have commenced a formal procurement apprenticeship programme to address identified gaps in skills.
- A Contract Award Board has been introduced into the governance structure to strengthen arrangements for the scrutiny and challenge of procurement decisions.
- Arrangements are in place to ensure appropriate approval is obtained for contracts (dependant on value).
- Appropriate approval is granted for any exemptions from normal procurement procedures prior to the order for goods, works and services being placed.
- Spend information is openly published on the OPPC's website for public scrutiny.
- The Joint Procurement Regulations now provide guidance on professional indemnity insurance requirements. New supplier forms reinforce requirements and capture details of insurance cover.

- Fraud risks are captured on the Corporate Support risk register for ongoing consideration and management and Commercial Department staff have received ethics training. The training raises awareness of potential fraudulent practices and supports understanding of expectations around individual professional and ethical behaviour. The formal procurement apprenticeship programme includes a module on ethical procurement.
- During the audit review it was noted that the procurement team display a professional manner and are demonstrably committed to their own personal development, improvement activity and progressing strategy implementation.

4.6 **Areas for development:** Improvements in the following areas are necessary in order to strengthen existing control arrangements:

4.6.1 *High priority issues: none identified.*

4.6.2 *Medium priority issues:*

- Arrangements for the supervisory review of work within the procurement team and the evidencing of this are not in place.
- Spend analysis is not undertaken on a regular basis to highlight opportunities for savings and efficiencies and to inform negotiations around approved supplier lists. Approved lists of suppliers have not been developed in accordance with the Joint Procurement Regulations.
- Post completion reviews are not undertaken to identify good practice and areas for improvement in procurement activity.

4.6.3 *Advisory issues:*

- The Joint Procurement Regulations and Procurement Guidance handbook do not reflect Contract Award Board arrangements as part of the procurement process.
- Plans to hold roadshows across the Force to further strengthen awareness and understanding of the commercial strategy have not taken place.

Comment from the Director of Corporate Support:

I am very pleased that the recent audit review of Commercial (Procurement) Solutions has demonstrated the significant progress made and has moved from partial to a **reasonable** level of assurance. This audit has recognised that there are generally good systems of internal control in place although it is recognised there are some areas where the controls still need more effective application and/or further development.

The Commercial Solutions department provide a wide range of procurement and contract management services for both the Office of the Police

& Crime Commissioner and the Constabulary. This audit recognises that the team is providing a good and improving service to both organisations.

I am pleased to note that the number of recommendations made within this report are significantly reduced from previous reviews which is, again, a testament to the hard work of all involved.

The report notes a number of strengths including an established strategy, strong governance and working practices and improved management of the procurement work streams. Without being complacent, I am also pleased to note that the report identifies no high priority areas for development. The small number of medium and advisory recommendations are welcomed and will be addressed by the team within the timescales agreed.

The Head of Commercial and his team are committed to continue on this positive trajectory in order to ensure that the positive progress recognised within this report is maintained and built on.

Management Action Plan

5 Matters Arising / Agreed Action Plan

5.1 **Regulatory** - compliance with laws, regulations, policies, procedures and contracts.

● **Advisory issue**

Audit finding	Management response
<p>(a) Joint Procurement Regulations & Procurement Guidance Handbook</p> <p>A Contract Award Board has been operating since February 2019, the Joint Procurement Regulations and Procurement Guidance handbook do not refer to the Contract Award Board as part of the approval process for awards above £25k or include this stage in the procurement map.</p> <p>The Joint Procurement Regulations state that the document will be reviewed annually and the next scheduled review will take place in November 2019. This will provide an opportunity to ensure that the regulations accurately reflect current arrangements.</p>	<p>Agreed management action:</p> <p>The Joint Procurement Regulations and Procurement Guidance handbook have been updated to reflect Contract Award Board arrangements.</p>
<p>Recommendation 1:</p> <p>The Joint Procurement Regulations and Procurement Guidance handbook should be updated to reflect Contract Award Board arrangements as part of the next scheduled review.</p>	<p>Responsible manager for implementing:</p> <p>Head of Commercial Solutions</p> <p>Date to be implemented:</p> <p>19/11/2019</p>
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> Inadequate authorisation for procurement activity because of a lack of clarity around approval arrangements and responsibilities. Inefficient procurement activity arising from reduced challenge and scrutiny of proposals. 	

- Advisory issue

Audit finding	Management response
<p>(b) Communication</p> <p>The Commercial Strategy, Joint Procurement Regulations and Procurement Guidance Handbook were updated and published in April 2019 on the commercial and stores pages of SharePoint. This was brought to the attention of all staff via a Force wide bulletin explaining key changes within procurement processes and the move to a more commercial approach. Links were provided within the publication to the new supporting documents.</p> <p>Reference was made in the bulletin to plans to hold roadshows across the Force to further strengthen awareness and understanding of the commercial strategy. A work tracker maintained by the Head of Procurement shows that a project to develop the roadshows has been allocated to a Commercial Officer. This action has not yet been progressed.</p> <p>Roadshows will provide an opportunity for all staff involved in procurement to better understand recent developments, their role within the updated approach and the overall direction of the service.</p>	<p>Agreed management action:</p> <p>The planned roadshows will take place before the end of March 2020.</p>
<p>Recommendation 2:</p> <p>Action should be taken to progress roadshow plans.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • Priorities are not achieved because staff do not understand and contribute to strategy implementation. • Sanctions and reputational damage arising from non-compliance with procurement regulations. • Poor performance because staff are unclear of their roles and responsibilities. 	<p>Responsible manager for implementing: Commercial Business Partner (Operations, Fleet & Estates)</p> <p>Date to be implemented: 31/03/2020</p>

5.2 Information - reliability and integrity of financial and operational information.

● Medium priority

Audit finding	Management response
<p>(a) Management oversight</p> <p>Arrangements are now in place for regular 1:1 supervision sessions, team huddles and team meetings within the Commercial Department to improve oversight of procurement activity. However arrangements for the day to day supervision of work within the procurement team are not fully established and evidenced.</p> <p>During the course of the audit review there were some instances where steps in the procurement process were not evidenced. For example instances were noted where framework contract call-offs had not been recorded on the Blue Light Procurement Database, contract variation forms had not been fully signed and quotations were not available for review. Whilst these issues were resolved at the time of the audit review the Head of Commercial Solutions cannot be assured that procurement activity is being undertaken consistently and effectively, in compliance with the Joint Procurement Regulations.</p> <p>The development and use of a Contract Check List by one of the Business Partners for procurements over £100k was noted during the audit. The check list ensures all required steps of the chosen procurement route are actioned per requirements and evidenced. There is an opportunity to further develop this example of good practice for use across the department and for other procurement routes.</p> <p>Recommendations were made in the previous two audit reports around arrangements for supervisory checking of work at key stages of the procurement lifecycle and for evidencing this. At the time it was considered that there was limited capacity and expertise within the procurement team to undertake supervisory checking. A Senior Business Partner has now been appointed and a number of staff in the department are undertaking a formal CIPS (Chartered Institute of Purchasing and Supply) apprenticeship programme. These actions will help to address skill and capacity</p>	<p>Agreed management action:</p> <p>An acceptable balance has now been achieved between supervisory and process checking. The number of errors / omissions is expected to fall and this will be monitored. Linked to this is the creation of a Commercial Assurance Lead from 1st April 2020.</p>

<p>issues.</p>	
<p>Recommendation 3: Management should define, document and communicate requirements around supervisory checking at key stages of the procurement lifecycle. Responsibility for supervisory checking should be clearly allocated.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • Sanctions and reputational damage arising from non-compliance with procurement regulations. • Strategic policing priorities are not achieved. • Poor performance because opportunities for improvement are not identified and acted upon. 	<p>Responsible manager for implementing: Head of Commercial Solutions Date to be implemented: 01/04/2020</p>

5.3 Value - effectiveness and efficiency of operations and programmes.

● **Medium priority**

Audit finding	Management response
<p>(a) Supplier Spend & Approved Lists Regular spend analysis is not currently undertaken within the Commercial Department to fully understand procurement activities and expenditure and identify improvement opportunities. A report of annual spend with suppliers has been received from the finance team but it hasn't been reviewed due to other priorities within the department. The value of undertaking spend analysis is recognised by the team and included in improvement plans as part of the Commercial Strategy.</p> <p>Formal, approved supplier lists that operate in accordance with procurement regulations are not currently in place. This issue was raised at the time of the previous audit review in 2016 when it was suggested that approved lists should be reviewed and re-advertised on a regular basis to demonstrate the Constabulary's commitment to genuine competition as an integral part of ethical procurement activity. Following the previous review the procurement team worked closely with the</p>	<p>Agreed management action:</p> <ul style="list-style-type: none"> a) Joint working with the Corporate support Senior Leadership Team (SLT) to progress spend analysis as part of the improvement plan. b) Fully accepted and will be introduced by April 2020.

estates team to award framework contracts and reduce dependencies on approved lists. More recently work has been undertaken to negotiate prices with suppliers in areas of recurrent types of lower value spend and ensure insurance and vetting arrangements are in place. However, the procurement team acknowledge that further work is required to maximise opportunities and comply fully with regulations.

The introduction of spend analysis, supplier performance management and relationship management is planned as part of the ‘opportunity’ phase of the Commercial Strategy for implementation over the next 18 months. The Head of Commercial Solutions intends to oversee this work which has been allocated to a nominated Business Partner. It is acknowledged that the receipt and analysis of accurate, comprehensive spend data presents a number of benefits such as the ability to highlight opportunities to reduce costs, increase efficiency and improve supplier relationships. It could also help to identify potential suppliers for approved lists and better inform negotiations with the suppliers in respect of prices and terms. Once negotiated, approved supplier lists may improve relationships, introduce lower and more consistent rates, establish agreed terms and conditions and ensure regular review.

These actions should now be advanced as the organisation moves into Phase 2 of the Commercial Strategy implementation to ensure agreed timescales are met and the benefits realised.

Recommendation 4:

- a) Plans to introduce spend analysis, supplier performance management and supplier relationship management should be progressed, in accordance with the Commercial Strategy 2019-22.
- b) Approved lists of suppliers should be fully developed, to fully comply with the Joint Procurement Regulations.

Risk exposure if not addressed:

- Reputational damage arising from a failure to comply with Joint Procurement Regulations.
- Failure to deliver the Commercial Strategy and contribute to strategic objectives.

Responsible manager for implementing:
Head of Commercial Solutions
 Date to be implemented:

<ul style="list-style-type: none"> • Poor value for money and inefficiency arising from a failure to identify opportunities for savings and improvements. • Challenge and reputational damage arising from a failure to demonstrate the exercise of genuine competition. 	<p>a) 01/04/2020 b) 30/09/2020</p>
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● **Advisory issue**

Audit finding	Management response
<p>(b) Lessons Learned</p> <p>Post completion reviews are not undertaken on a formal basis to identify good practice and areas for improvement in procurement activity that can be taken forward to strengthen future procurement exercises and inform training plans for the procurement team.</p>	<p>Agreed management action: Accepted and will be implemented as an opportunity to improve and add value.</p>
<p>Recommendation 5:</p> <p>Formal, documented post completion reviews should be undertaken in respect of key procurement exercises in order to identify any learning that can be taken forward as part of a commitment to continuous improvement.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • Opportunities not taken to learn lessons and improve. • Failure to train and develop staff to provide a more efficient and effective procurement function. 	<p>Responsible manager for implementing: Head of Commercial Solutions</p> <p>Date to be implemented: 01/04/2020</p>

Audit Assurance Opinions

There are four levels of assurance used; these are defined as follows:

	Definition:	Rating Reason
Substantial	There is a sound system of internal control designed to achieve the system objectives and this minimises risk.	<p>The controls tested are being consistently applied and no weaknesses were identified.</p> <p>Recommendations, if any, are of an advisory nature in context of the systems and operating controls & management of risks.</p>
Reasonable	There is a reasonable system of internal control in place which should ensure that system objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Recommendations are no greater than medium priority.</p>
Partial	The system of internal control designed to achieve the system objectives is not sufficient. Some areas are satisfactory but there are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an unsatisfactory level of internal control in place as controls are not being operated effectively and consistently; this is likely to be evidenced by a significant level of error being identified.</p> <p>Recommendations may include high and medium priority matters for address.</p>
Limited / None	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Control is generally weak/does not exist.</p> <p>Recommendations will include high priority matters for address. Some medium priority matters may also be present.</p>

Grading of Audit Recommendations

Audit recommendations are graded in terms of their priority and risk exposure if the issue identified was to remain unaddressed. There are three levels of audit recommendations used; high, medium and advisory, the definitions of which are explained below.

		Definition:
High	●	Significant risk exposure identified arising from a fundamental weakness in the system of internal control
Medium	●	Some risk exposure identified from a weakness in the system of internal control
Advisory	●	Minor risk exposure / suggested improvement to enhance the system of control

Recommendation Follow Up Arrangements:

- High priority recommendations will be formally followed up by Internal Audit and reported within the defined follow up timescales. This follow up work may include additional audit verification and testing to ensure the agreed actions have been effectively implemented.
- Medium priority recommendations will be followed with the responsible officer within the defined timescales.
- Advisory issues are for management consideration.

Cumbria Shared Internal Audit Service

Internal Audit Report for Cumbria Constabulary



Audit of Trauma Risk Incident Management (TRiM)

Draft Report Issued: **28th November 2019**

Final Report Issued: **13th February 2020**

Audit Resources

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Audit Report Distribution

For Action:	Lisa Hogan (Superintendent People Department) Jon Sherlock (Chief Inspector CJU & Partnerships)
For Information:	Stephen Kirkpatrick (Director of Corporate Support) Mark Pannone (Superintendent Ops HQ)
Audit Committee	The Joint Audit Committee, which is due to be held on 18 th March 2020, will receive the report.

Note: Audit reports should not be circulated wider than the above distribution without the consent of the Audit Manager.

Cumbria Shared Internal Audit Service

Images courtesy of Carlisle City Council except: Parks (Chinese Gardens), www.sjstudios.co.uk, Monument (Market Cross), Jason Friend, The Courts (Citadel), Jonathan Becker



Executive Summary

1. Background

- 1.1 This report summarises the findings from the audit of Trauma Risk incident Management (TRiM). This was a planned audit assignment which was undertaken in accordance with the 2019/20 Audit Plan.
- 1.2 TRiM is important to the organisation because it contributes directly to overall Constabulary performance. It ensures that the organisation is proactively taking steps to reduce the impact on staff of dealing with traumatic incidents. It is designed to reduce long term mental health issues and absences from work, thereby contributing to the efficient and effective delivery of frontline policing to the people of Cumbria and the achievement of strategic objectives.
- 1.3 TRiM originated within the UK military in the late 1990s and is now used widely across a range of public organisations such as the emergency services. It is a peer based system of structured risk assessment and support designed to assist in the management of traumatic events by identifying people in difficulty and making referrals for medical support where necessary.
- 1.4 TRiM is not a mandatory service but is used widely by police forces to help fulfil their duty of care to employees exposed to traumatic events. Staff volunteer for TRiM positions to support colleagues in need.

2. Audit Approach

2.1 Audit Objectives and Methodology

- 2.1.1 Compliance with the mandatory Public Sector Internal Audit Standards requires that internal audit activity evaluates the exposures to risks relating to the organisation's governance, operations and information systems. A risk based audit approach has been applied which aligns to the five key audit control objectives which are outlined in section 4; detailed findings and recommendations are reported within section 5 of this report.

2.2 Audit Scope and Limitations

- 2.2.1 The Audit Scope was agreed with management prior to the commencement of this audit review. The Client Sponsor for this review was the Director of Corporate Support. The agreed scope of the audit was to provide assurance over management's arrangements for governance, risk

management and internal control in the following areas:

- Governance, co-ordination and oversight of TRiM arrangements.

2.2.2 There were no instances whereby the audit work undertaken was impaired by the availability of information.

3 Assurance Opinion

3.1 Each audit review is given an assurance opinion and these are intended to assist Members and Officers in their assessment of the overall level of control and potential impact of any identified system weaknesses. There are 4 levels of assurance opinion which may be applied. The definition for each level is explained in **Appendix A**.

3.2 From the areas examined and tested as part of this audit review, we consider the current controls operating around TRiM provide **partial** assurance.

Note: as audit work is restricted by the areas identified in the Audit Scope and is primarily sample based, full coverage of the system and complete assurance cannot be given to an audit area.

4 Summary of Recommendations, Audit Findings and Report Distribution

4.1 There are three levels of audit recommendation; the definition for each level is explained in **Appendix B**.

4.2 There are **4** audit recommendations arising from this audit review and these can be summarised as follows:

Control Objective	No. of recommendations		
	High	Medium	Advisory
1. Management - achievement of the organisation's strategic objectives (see section 5.1.)	1	-	-
2. Regulatory - compliance with laws, regulations, policies, procedures and contracts (see section 5.2.)	1	-	-
3. Information - reliability and integrity of financial and operational information (see section 5.3)	-	1	-
4. Security - safeguarding of assets	-	-	-
5. Value - effectiveness and efficiency of operations and programmes (see section 5.4)	-	-	1
Total Number of Recommendations	2	1	1

4.3 Strengths: The following areas of good practice were identified during the course of the audit:

- The Constabulary have chosen to provide TRiM, which is not a mandatory requirement, to support the workforce.
- TRiM practitioners are volunteers who contribute their time, energy and skills to the support of their peers following traumatic events. Their commitment and proactivity is clearly demonstrated and is an important and integral part of the Constabulary's wider support offering.

4.4 Areas for development: Improvements in the following areas are necessary in order to strengthen existing control arrangements:

4.4.1 *High priority issues:*

- Governance arrangements in respect of TRiM have not been defined, documented and communicated with clear lines of responsibility.
- Decisions taken around TRiM recruitment are based on geography and two day training rather than an interview and selection process and refresher training arrangements for TRiM practitioners do not meet national TRiM standards.

4.4.2 *Medium priority issues:*

- Up to date TRiM information is not readily accessible and arrangements are not in place to maintain data quality.

4.4.3 *Advisory issues:*

- Feedback is not currently sought from staff who have participated in TRiM processes to inform improvement activity.

Comment from the Director of Corporate Support:

I note that this review of the provision of the Trauma Risk Incident Management (TRiM) service provided within the Constabulary has achieved a Partial level of assurance with a number of recommendations being made as to how the service can be improved.

The provision of TRiM services is not a mandatory requirement, however it is noted positively within the report that the Constabulary has chosen to voluntarily provide TRiM services in order to support the wellbeing its workforce following traumatic events.

It is further recognised that the services provided by voluntary practitioners is of a high standard and is of clear benefit when utilised as an important and integral part of the Constabulary's wider support offering. That said, the report correctly recognises that the governance and coordination around service provision could be significantly improved which is reflected across the 4 recommendations made.

The first, and highest priority recommendation, focuses on improving the governance of the TRiM process. It is fair to observe that there has been a lack of clarity of ownership of the TRiM process since introduced. Additionally, due to the voluntary nature of the service, the resourcing to lead and administer has also been lacking at times. The Constabulary fully accept this recommendation and have taken steps to ensure clarity of ownership by the Superintendent People Department, with a nominated Chief Inspector taking operational responsibility for the service. The Constabulary are content that oversight will now be maintained through the Health & Wellbeing Board, chaired by the DCC, and are developing plans regarding how best to resource the administration of the service. The further recommendations are all accepted and are being addressed by the Constabulary.

In summary, I am content that the report has helped greatly in validating the Constabulary's understanding and has also helped provide increased focus in order to improve the coordination and governance around what is already a very valuable support service.

Management Action Plan

5 Matters Arising / Agreed Action Plan

5.1 Management - achievement of the organisation's strategic objectives.

● High priority

Audit finding

(a) Governance

Governance arrangements in respect of TRiM have not been defined, documented and communicated with clear lines of responsibility. The following issues were highlighted by the audit review:-

Management Oversight

We were unable to identify whether a senior management group / body has been designated with responsibility for TRiM. As a result, clear direction and oversight of TRiM arrangements have not been provided. The Wellbeing Focus Group, chaired by the Deputy Chief Constable, recently tasked a HQ Superintendent to review the current TRiM arrangements, map current processes, identify any gaps and to look across the service and record other arrangements in place to see what initiatives could be co-ordinated and incorporated. Terms of reference are not in place for the Wellbeing Focus Group so it is unclear if this group is formally responsible for overseeing TRiM.

Reporting Lines

The absence of clear reporting lines around TRiM created difficulties and delays for the Advanced TRiM Practitioners when they were organising and seeking funding for the last TRiM Assessor training event.

Roles and Responsibilities

The role and responsibilities of a TRiM Co-ordinator have not been clearly defined and documented.

The role of 'TRiM Co-ordinator' was allocated to the Community Safety Inspector who was absent

Management response

Agreed management action:

Responsibility for TRiM has been assigned to the People Department, reporting into the Health and Wellbeing Board chaired by the Deputy Chief Constable. The Superintendent People Department is the deputy Chair.

At an operational level the Chief Inspector CJU & Partnerships oversees three area Advanced TRiM Practitioners.

A paper to Chief Officer Group is currently being drafted within the People Department to recommend the creation of a new post. The new post will include responsibility for TRiM co-ordination, administration and support, reporting to the Chief Inspector CJU & Partnerships.

<p>from work for a period of time towards the end of 2018 and into 2019 and it took several months for the role to be re-allocated to the Chief Inspector CJU and Partnerships. The re-allocation was not communicated to the wider TRiM team and one of the Advanced TRiM Practitioners continued to pick up Co-ordinator duties during this time on an informal basis. There is no evidence of any risks around this extended period of absence being brought to the attention of management for action and monitoring.</p> <p>Arrangements are not in place to give management assurance that TRiM processes are being fully and effectively delivered and support the needs of the Constabulary.</p>	
<p>Recommendation 1: Governance and oversight of TRiM arrangements should be formally established and communicated. Consideration should be given to the arrangements for:</p> <ul style="list-style-type: none"> • Management oversight • Reporting lines • Roles and responsibilities. 	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • Failure to achieve strategic objectives because of poor leadership, direction and oversight. • Misunderstandings and inefficiency due to a lack of clarity around roles and responsibilities and reporting lines. • Actions not taken to address risks because risks are not being identified and managed. 	<p>Responsible manager for implementing: Superintendent People Department Date to be implemented: 29/02/2020</p>

5.2 Regulatory - compliance with laws, regulations, policies, procedures and contracts.

● **High priority**

Audit finding	Management response
(a) Recruitment, selection & training	Agreed management action:

At the time of the audit review SharePoint showed a TRiM team of 22 staff operating across the Force. However a formal assessment to inform the resources required has not been undertaken and the audit review highlights a number of issues around recruitment, selection and training arrangements:-

Recruitment

The TRiM Co-ordinator initiates recruitment drives periodically, the last was undertaken in 2018. The decision to recruit is not informed by management information because arrangements are not in place to capture and record TRiM referrals and assessments centrally. This makes it difficult for the TRiM Co-ordinator to monitor the level of demand and establish the workload of individual TRiM Assessors so that recruitment decisions can be made and adequate provision maintained. It is understood that responsibility for ensuring referrals are picked up rests with individual Assessors resulting in some picking up regularly and others picking up infrequently or not at all.

TRiM Assessors are expected to flag when personal or work circumstances impact on their ability to participate in TRiM processes. In addition to this, National TRiM guidance states that TRiM Co-ordinators should look for instances where TRiM Assessors have reached their personal threshold for carrying out assessments to safeguard their health and wellbeing. In the absence of adequate management information for monitoring purposes there is a risk that Assessors may be overloaded and suffer as a result.

Selection

There are currently three Advanced TRiM Practitioners in the Force trained to be involved in the selection and training of TRiM Assessors. Selection is based primarily on location, to provide consistent coverage across Cumbria and thereafter attempts are made to secure a cross-section of departments and ranks. An interview / assessment process is not in place to determine skills, motivation to undertake the role or emotional resilience. Reliance is placed on the initial two day TRiM Assessor training event to assess suitability. There is a risk that practitioners are appointed who may not be suited to the role and end up delivering poor quality trauma support.

A new TRiM support post (if approved) will address capacity issues and meet the requirement for more effective co-ordination, record keeping, recruitment and resourcing arrangements.

Refresher training for TRiM Practitioners is scheduled to take place on 25/03/20, a venue has been booked and funding has been secured. The event will provide an opportunity to explore issues such as who / how TRiM referrals are picked up and the balance of work across the TRiM team.

Training

A representative of the force is required to attend an annual two day TRiM CPD event to maintain the annual operating licence. This requirement was not met in 2018 but it should be noted that two members of staff are booked to attend the November 2019 event.

National TRiM standards require practitioners to carry out refresher training every two years, or every year if they carry out less than three TRiM risk assessments in a year to remain 'in date'. Management information is not currently available to determine refresher training requirements and arrangements are not in place to provide refresher training in accordance with national TRiM Standards. Again, there is a risk that trauma patterns may not be addressed or worsen because of poor quality support from inadequately trained practitioners.

Recommendation 2:

- a) A formal and informed assessment of resources should be undertaken and approved.
- b) Selection arrangements should be put in place to ensure TRiM practitioners have clear and reasoned motives, demonstrate professionalism and sensitivity and are emotionally resilient.
- c) Refresher training arrangements to meet the requirements of the national TRiM standards and annual TRiM operating licence should be in place.

Risk exposure if not addressed:

- Inadequate TRiM provision because information is not available to support resourcing decisions.
- Trauma patterns may not be addressed or worsen because poor quality support is delivered.

Responsible manager for implementing:

Superintendent People Department

Date to be implemented:

29/02/2020

5.3 Information - reliability and integrity of financial and operational information.

● **Medium priority**

Audit finding	Management response
<p>(a) Management Information</p> <p><u>Record Keeping</u></p> <p>Arrangements are not currently in place to centrally capture and record TRiM referrals, assessments undertaken (including those declined) and the outcomes of assessments. A TRiM Action Plan developed by the previous TRiM Co-ordinator includes an action around document storage and makes reference to a spreadsheet of cases. There is no evidence that this action has been progressed.</p> <p><u>Data Quality</u></p> <p>Arrangements for maintaining accurate and up to date TRiM information lapsed during the absence of the previous TRiM Co-ordinator. The audit identified the following data quality issues:-</p> <ul style="list-style-type: none"> • Leaflets and posters used to raise awareness and understanding of TRiM processes are out of date. • Information published on SharePoint to explain TRiM processes and provide contact details are out of date. As a result of this hyperlinks to the SharePoint site are no longer embedded in emails offering staff TRiM assessments. • Arrangements are not in place to ensure that TRiM Assessor or Advanced Practitioner status is recorded in the Origin HR systems and maintained thereafter. • A 2014 version of a national TRiM document is in use when a 2018 version has been released. It is a requirement of the TRiM operating licence that previous versions of supplied materials are disposed of and not used under any circumstances. 	<p>Agreed management action:</p> <p>A new TRiM support post would include responsibility for ensuring that TRiM information is readily accessible and maintained accurately and up to date.</p>

<p>The collation and analysis of TRiM information could be used to inform decision making around resources, training plans and the overall welfare provision within the Force to ensure that support services are delivered effectively to meet the needs of the Constabulary. It is crucial that the data informing decisions around TRiM is maintained accurately and up to date and only the latest versions of national publications are available to staff.</p>	
<p>Recommendation 3: Arrangements should be in place to ensure that TRiM information is readily accessible and maintained accurately and up to date.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • Flawed decision making because information is unavailable, inaccurate and out of date. • Reputational damage arising from a failure to meet TRiM operating licence requirements. 	

Responsible manager for implementing:
Superintendent People Department
Date to be implemented:
29/02/2020

5.4 Value - effectiveness and efficiency of operations and programmes.

● **Advisory Issue**

Audit finding	Management response
<p>(a) Improvement Activity Feedback is not currently sought from staff who have been exposed to traumatic events and subsequently participated in TRiM processes. Feedback could help to demonstrate that staff benefit from the process and that it contributes to the maintenance of a resilient workforce. It can also help inform changes and improvements.</p>	<p>Agreed management action: A new TRiM support post would include responsibility for collecting feedback from TRiM participants and identifying any improvements and learning going forwards.</p>
<p>Recommendation 4: Feedback should be sought to identify any learning that can be taken forward as part of a</p>	

commitment to continuous improvement.	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none">• Failure to identify shortcomings in the TRiM process.• Opportunities not taken to make improvements.	<p>Responsible manager for implementing: Superintendent People Department</p> <p>Date to be implemented: 29/02/2020</p>

Appendix A

Audit Assurance Opinions

There are four levels of assurance used; these are defined as follows:

	Definition:	Rating Reason
Substantial	There is a sound system of internal control designed to achieve the system objectives and this minimises risk.	<p>The controls tested are being consistently applied and no weaknesses were identified.</p> <p>Recommendations, if any, are of an advisory nature in context of the systems and operating controls & management of risks.</p>
Reasonable	There is a reasonable system of internal control in place which should ensure that system objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Recommendations are no greater than medium priority.</p>
Partial	The system of internal control designed to achieve the system objectives is not sufficient. Some areas are satisfactory but there are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an unsatisfactory level of internal control in place as controls are not being operated effectively and consistently; this is likely to be evidenced by a significant level of error being identified.</p> <p>Recommendations may include high and medium priority matters for address.</p>
Limited / None	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Control is generally weak/does not exist. Recommendations will include high priority matters for address. Some medium priority matters may also be present.</p>

Grading of Audit Recommendations

Audit recommendations are graded in terms of their priority and risk exposure if the issue identified was to remain unaddressed. There are three levels of audit recommendations used; high, medium and advisory, the definitions of which are explained below.

Definition:		
High	●	Significant risk exposure identified arising from a fundamental weakness in the system of internal control
Medium	●	Some risk exposure identified from a weakness in the system of internal control
Advisory	●	Minor risk exposure / suggested improvement to enhance the system of control

Recommendation Follow Up Arrangements:

- High priority recommendations will be formally followed up by Internal Audit and reported within the defined follow up timescales. This follow up work may include additional audit verification and testing to ensure the agreed actions have been effectively implemented.
- Medium priority recommendations will be followed with the responsible officer within the defined timescales.
- Advisory issues are for management consideration.

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CUMBRIA POLICE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY JOINT AUDIT COMMITTEE

Meeting date: 18 March 2020

From: Group Audit Manager (Cumbria Shared Internal Audit Service)

INTERNAL AUDIT: CONSIDERATION OF THE VALUE AND ASSURANCE FROM OUR ADVISORY / CONSULTANCY WORK

1.0 EXECUTIVE SUMMARY

1.1 This report provides a summary of the value and assurance provided by the advisory / consultancy work undertaken to date by Internal Audit.

1.2 Key points are:

- we have completed our work on seized dogs, the vehicle utilisation review will be completed by the end of March 2020 and the review of custody medical contract has not commenced.
- work on 'Seized Dogs' has provided assurance on costs and value of service provided. It has also shown what management information can be produced and made recommendations to more pro-actively manage seized dog cases and provide an overall monthly high level summary of the current position for management.
- work on 'Vehicle Utilisation' is still ongoing but will provide assurance of a strategic approach taken to fleet. Mileage is used as a proxy for assessing utilisation and reported monthly with some evidence of vehicles being moved around in terms of role and location. The fleet covers around 5.2 million miles a year supplemented by additional hire car usage. There is evidence that individual vehicles in some

categories of vehicle will exceed their life time mileage earlier than expected.

- after considering the lessons learned for 2019/20 we have agreed with management that for 2020/21 we will undertake one piece of advisory / consultancy work on 'Front Office Counters'.

2.0 RECOMMENDATION

- 2.1 Joint Audit Committee members are asked to note the report.

3.0 BACKGROUND

- 3.1 The Internal Audit Plan for 2019/20 included time for advisory / consultancy type work as part of our development of the internal audit service in providing wider support to the Constabulary and OPCC. Overall 45 days was allocated to advisory / consultancy work, equating to 16% of overall resources in the plan. The agreed areas of work were:

- seized dogs
- vehicle utilisation
- custody medical contract

- 3.2 When we presented the 2019/20 audit plan to the Joint Audit Committee (JAC) on 20 March 2019 members of the Committee were clear on the need to monitor the value and assurance obtained from the advisory / consultancy style work in the internal audit plan. It was agreed that this would be summarised in a report for the Joint Audit Committee to consider, with management, the value and assurance gained from the advisory / consultancy work.

- 3.3 It was agreed that a report should be brought to the committee after one or two of the advisory / consultancy pieces of work had been undertaken. We reported the findings from the review of Seized Dogs to the 20 November 2019 JAC meeting but the work on Vehicle Utilisation is still ongoing. The reviews are of very different scales and although we are still to complete the vehicle utilisation report (expected end of March 2020) it makes sense for the assessment of the value and assurance obtained from the advisory / consultancy work to be undertaken now given that the draft Internal Audit Plan for 2020/21 is on the agenda for this meeting.

4.0 ASSURANCE PROVIDED

4.1 Internal Audit is about providing an independent assessment of a particular area and by this will provide assurance, or challenge, of arrangements in place.

4.2 Our work on seized dogs has provided the following assurance:

- confirmed reasons why overall seized dog costs have increased since 2014/15
- confirmed nightly rates charged by individual providers
- concluded that providers offer a good, flexible service where confidentiality maintained at a competitive rate.

4.3 Our work on vehicle utilisation will provided the following assurance (review ongoing):

- strategic approach taken to fleet with a Fleet Strategy in place and updated annually
- Strategic Vehicle Group undertaking a role in terms of fleet issues including vehicle replacement, consideration of usage and business cases for growth vehicles
- mileage is used as a proxy for assessing utilisation. Monthly reporting of mileage to departments with individual vehicles showing actual mileage against target mileage
- some evidence that vehicles are being moved around in terms of location / usage for various reasons including balancing out lower and higher mileage vehicles.

5.0 VALUE OF ADVISORY / CONSULTANCY WORK

5.1 Our advisory / consultancy work has provided the following value:

5.2 For seized dogs we:

- confirmed that some initiatives, used in London and Manchester, such as arranging specific 'Dog courts' not an option as Cumbria doesn't have the volume of cases to support this route
- produced key management information from current data and shared this with management.
- made recommendations to improve arrangements to more pro-actively manage seized dog cases and provide an overall monthly high level summary of the current position for management.

5.3 For vehicle utilisation (review ongoing):

- fleet covers around 5.2 million miles a year supplemented by additional hire car usage
- confirmation that individual vehicles in some categories of vehicle will exceed their life time mileage earlier than expected

6.0 LESSONS LEARNED

6.1 As we outlined when we presented our 2019/20 draft Internal Audit Plan our advisory / consultancy type work was part of our development of the internal audit service. As with any developments / changes it is important to review and identify any lessons that can be learned to help improve arrangements going forward.

6.2 Based on our reviews to date of seized dogs and vehicle utilisation the key lessons learned for this type of work are:

- **Resources** – each review has taken more resources / longer than expected, even allowing for some training time for internal audit staff.
- **Management information** – a key part of the additional time has been as a result of having to generate some of the management information from the data that existed.
- **Number of reviews** – planning to undertake three advisory / consultancy reviews was ambitious and it is now clear that doing fewer, but larger reviews will be a better way forward.
- **Areas reviewed** – our learning here, and at Cumbria County Council, is that if we are going to do larger reviews then the areas need to be focused on corporate priorities.

7.0 THE WAY FORWARD

7.1 As outlined above in section 6 there are key lessons that have been learned this year and these have been considered when deciding on the inclusion of advisory / consultancy work in the draft 2020/21 Internal Audit Plan.

7.2 The key considerations were:

- undertaking one larger piece of advisory / consultancy work. This will make it more feasible to analyse a lot of data in a realistic timescale.
- where only undertaking one piece of advisory / consultancy work the area reviewed should be a key corporate / operational priority.

- 7.3 Based on these key considerations we have agreed with management that for 2020/21 we will undertake one piece of advisory / consultancy work on 'Front Office Counters'.
- 7.4 This report is the consideration of the assurance provided and the value of our advisory / consultancy work. As agreed we have not commenced the remaining advisory / consultancy style review of custody medical contract included within our 2019/20 internal audit plan until this assessment was undertaken. Based on the discussion at the Committee, we will liaise with management whether they want us to look at the custody medical contract included in the audit plan due to the Constabulary's on-going development work in this area (as outlined in the Corporate risk register) or whether they want a reduction on the 2019/20 internal audit days.

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