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Our reference: JAC/MO

Date: 16th June 2025

AGENDA

TO: THE MEMBERS OF THE JOINT AUDIT COMMITTEE

CUMBRIA POLICE, FIRE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY - JOINT AUDIT COMMITTEE

A Meeting of the Joint Audit Committee will take place on **Wednesday 25th June 2025 between Police HQ Penrith and Fire Headquarters**. The expected timings and locations are as follows:

Times	Activity	Location
09:00-09:45	JAC Members private meeting	Community Room, Fire HQ Penrith
09:45-10:45	Private Meeting with Internal Audit	Community Room, Fire HQ Penrith
11:00-12:30	JAC Meeting – Fire	Community Room, Fire HQ Penrith
12:30-13:00	Lunch Break	Conference Room 1, Police HQ Penrith
13:00-15:00	JAC Meeting – PFCC/Constabulary	Conference Room 1, Police HQ Penrith
15:15-16:30	Development Session – Police Specific	Conference Room 1, Police HQ Penrith

Gill Shearer
Chief Executive

Note: Members are advised that allocated car parking for the meeting is available in the Visitors' Car Park at the Police HQ.

Note: If members of the public wish to participate in this meeting please contact megan.owens@cumbria.police.uk by 20th June 2025 for an invitation.

COMMITTEE MEMBERSHIP

Mr Malcolm Iredale (Chair)
Wing Commander (Retired) Tim Mann
Mr Jake Cornthwaite
Mr Mike Roper
Mr John Barradell
Mrs Susan Giles

AGENDA

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

Note – Items to be considered by exception, it is assumed that members will have read all papers before the meeting.

Agenda Item	Report Pack Page No	Agenda Item	Officer/ Lead	Time (Est)
01		APOLOGIES FOR ABSENCE Susan Giles MIAA	Chair	13:00
02		<p>URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC</p> <p>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.</p> <p>Items for Exclusion of Press and Public (PART 2)</p> <p>INFORMING THE AUDIT RISK ASSESSMENT / STATUTORY ENQUIRIES OF MANAGEMENT:</p> <p>To receive a report from the Constabulary CFO in respect of the PFCC/Constabulary Group responses to the informing the audit risk assessment statutory enquiries of management.</p>	Chair CC CFO	13:05
03		<p>DISCLOSURE OF PERSONAL INTERESTS</p> <p>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.</p>	Chair	13:10
04	7	<p>MINUTES OF MEETING AND MATTERS ARISING</p> <p>To receive and approve the minutes of the committee meeting held on 26th March 2025.</p>	Chair	13:10

05	15 17 18	ACTION SHEET To receive the action sheet from previous meetings. a) PFCC / Constabulary b) Joint Audit Committee c) Follow Up MIAA Audit Plan Extract 2025/26 with days allocation	Chair	13:15
06	22 25	CORPORATE UPDATE To receive a brief corporate update from each of the below. a) Constabulary To Follow b) The OPFCC c) Finance	DCC PFCC C Exec CC CFO	13:20
07	N/A	INTERNAL AUDIT – PROGRESS REPORT: To receive a report from the Internal Auditors regarding the progress of the Internal Audit Plan. A verbal update will be provided by the CC CFO	Director of Audit MIAA Ltd	13:30
08	27 40 53 62	INTERNAL AUDIT REPORT(S) To receive reports from the Internal Auditors in respect of specific audits conducted since the last meeting of the committee. a) Data Protection & GDPR b) ICT Disaster Recovery c) Workforce Planning d) Body Worn Video	Director of Audit TIAA Ltd	13:35
09	72	INTERNAL AUDIT –ANNUAL REPORT: To receive the Head of Internal Audit’s Annual Report including the Annual Audit Opinion.	Director of Audit TIAA Ltd	13:45
10	76	EXTERNAL AUDIT ANNUAL AUDIT PLAN: To receive from the external auditors the joint external audit plan for 2024/25 including an update on audit fees.	Grant Thornton / CC CFO	13:55
11	127	RISK MANAGEMENT MONITORING: To receive an annual report from the Chief Executive on Risk Management Activity including the Commissioner’s arrangements for holding the CC to account for Constabulary Risk Management.	PFCC Chief Exec	14:00
12	132	ANTI-FRAUD AND CORRUPTION ACTIVITIES: To receive an annual report from the Chief Executive on activity in line with the arrangements for anti-fraud and corruption.	PFCC Chief Exec	14:05

13	136	COMMUNITY SCRUTINY GOVERNANCE: To receive an annual report from the chair of the Community Scrutiny Panel	PFCC Chief Exec	14:10
14	152	EFFECTIVENESS OF AUDIT: To receive a report from the PFCC CFO in respect of the effectiveness of arrangements for audit	PFCC CFO	14:15
15	170	JOINT AUDIT COMMITTEE - REVIEW OF EFFECTIVENESS: To receive a report reviewing the effectiveness of the Committee as a contribution to the overall effectiveness of arrangements for governance.	CC CFO	14:20
16	208 212 238 271 315	ANNUAL GOVERNANCE STATEMENT a) Effectiveness of Governance Arrangements: To receive a report on the effectiveness of the PFCC and Constabulary arrangements for Governance. b) Code of Corporate Governance: To consider the Codes of Corporate Governance. i. PFCC ii. Constabulary c) Annual Governance Statement: To consider the Annual Governance Statements for the financial year and to the date of this meeting: i. PFCC ii. Constabulary	PFCC CFO PFCC CFO CC CFO PFCC CFO CC CFO	14:25
17	N/A loaded as stand alone docs	ANNUAL STATEMENT OF ACCOUNTS: To receive the un-audited Statement of Accounts. a) PFCC/Constabulary Group b) Constabulary	PFCC CFO CC CFO	14:35
18	351	TREASURY MANAGERMENTS ACTIVITIES: To receive information reports on Treasury Management Activity - Quarter 4/Annual Report.	CC CFO	14:45
19		POINTS FOR CONSIDERATION BY THE COMMISSIONER, CHIEF CONSTABLE AND/OR THE CHIEF FIRE OFFICER		14:50
20		AOB		14:55

Future JAC Meeting Dates (For Information)

24th September 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

26th November 2025 @ 11:00– Police HQ Conference Room 1 and Fire HQ Penrith

25th March 2026 @11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

17th June 2026 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

Future Police, Fire and Crime Panel Meeting Dates (For Information)

23rd July 2025 - TBC

13th October 2025 - TBC

30th January 2026 - TBC



Agenda Item 4 – Part 1

CUMBRIA POLICE, FIRE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY - JOINT AUDIT COMMITTEE

Minutes of a meeting of the Joint Audit Committee held on Wednesday 26th March 2025
Conference Room 1, Police HQ, Penrith, at 11.00am.

PRESENT

Mrs Fiona Moore (Chair)
Mr Malcolm Iredale
Wing Commander (Retired) Tim Mann
Mr Jake Cornthwaite
Mr Mike Roper
Mrs Susan Giles

Also present:

Office of the PFCC

Chief Executive (CE), Office of the Police, Fire and Crime Commissioner (Gillian Shearer)
PFCC Chief Finance Officer/CFRS Chief Finance Officer (PFCC CFO), (Steven Tickner)

Cumbria Constabulary

Assistant Chief Constable (ACC), (Michael Bird)
Constabulary Chief Finance Officer (CC CFO), (Michelle Bellis)
Financial Services Assistant (FSA), (Megan Owens)

Internal Audit

Director of Audit (DA), TIAA, (Martin Ritchie)
Regional Assurance Director, MIAA, (Darrell Davies)

External Audit

Audit Manager (AM), Grant Thornton LLP, (Hannah Foster)
Engagement Lead (EL), Grant Thornton LLP, (Liz Luddington)

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

The Chair called the meeting to order at 11:00hrs.

01. APOLOGIES FOR ABSENCE

Apologies were received from:

Mr John Barradell (Member)
Deputy Chief Constable (DCC), (Darren Martland)

02. URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC

Item 05a (Action 14) was a Part 2 item and was addressed as it arose in the meeting whilst no members of the public were present.

03. DISCLOSURE OF PERSONAL INTERESTS

There were no disclosures of interest.

04. MINUTES OF MEETING AND MATTERS ARISING

The minutes of the previous meeting held Tuesday 4th February 2025 were circulated to members. They were signed as a true record by the Chair.

There were no matters arising. It was noted that actions from item 13 of the minutes of the previous meeting would be discussed at another meeting that afternoon.

05. ACTION SHEET

- a) An Action Sheet for the PFCC and Constabulary showing any actions discussed in previous JAC meetings and the progress made was circulated to the members prior to the meeting.

A member queried several actions that were marked as 'ongoing within original timescale' with a target date of the week of the meeting and whether they should be marked as complete or not.

CC CFO responded that at the point of issuing the report the actions had not been completed but by the end of the day they would be.

- b) An Action Sheet for the Joint Audit Committee showing any actions discussed in previous JAC meetings and the progress made was circulated to the members prior to the meeting.

No comments were made at this time as it was agreed these actions would be updated following the 360° meeting that afternoon.

06. CORPORATE UPDATE

- a) Members had received and reviewed the Constabulary corporate update prior to the meeting.

ACC Bird provided further details and briefly highlighted certain aspects of the report.

There was discussion regarding the effects of the increase of drug possession and the recruitment of PCSOs.

MEETING PAUSED TO DISCUSS PART 2 ITEM AT 11:18hrs.

MEETING RESUMED AT 11:26hrs.

- b) Members had received and reviewed the OPFCC corporate update prior to the meeting.

OPFCC CE provided further details and briefly highlighted certain aspects of the report.

A member asked if there were any financial risks around the external funding in terms of matching the funding to the employment and if so, how were these risks being managed.

CC CFO responded that as part of the neighbourhood policing guarantee a bid has been submitted which includes new police officers, PCSOs and new police staff to replace police officers in back-office functions. The calculated risk is not significant. It has been indicated that the funding will continue as it is part of a multi-year proposal.

OPFCC CE added further comments.

The member was satisfied with the response and requested further details could be provided in the budget briefing later that day.

- c) Members had received and reviewed the Finance corporate update prior to the meeting.

CC CFO provided further details and briefly highlighted certain aspects of the report.

A member asked for clarification on whether the underspending from the Futures Programme is recurring or non-recurring.

CC CFO advised there was a mixture and provided further details.

07. INTERNAL AUDIT – SUMMARY INTERNAL CONTROL ASSURANCE

Members had received and reviewed the Internal Audit summary internal control assurance report prior to the meeting.

TIAA provided a brief overview and further updates since the time the report was written.

No comments were made.

08. INTERNAL AUDIT REPORT(S)

Members had received and reviewed the Internal Audit Reports prior to the meeting. TIAA provided a brief overview of each report and highlighted any recommendations made.

- a) **Equality, Diversity, and Inclusivity** – A member queried if the action regarding the DEI Strategy on page 4 was still outstanding.

TIAA Ltd advised that this is a suggested action that has not arisen from any recommendations.

Another query was raised about the implementation dates for recommendations one and three (31/03/2025) and if these were on target to be completed. Following from this another member commented that the management comments weren't very clear as they do not use the SMART format.

CC CFO responded that recommendations one and three were to be picked up at Workforce Board on 27/03/2025, however this has now been postponed to April 2025. CC CFO also advised that the responsible officer is asked to complete the form in a SMART format, however this is not always done.

ACTION: ACC Bird to implement a standard for the forms to be completed in SMART format going forward.

There was further discussion.

- b) **Business Continuity** – A member asked how often the business continuity plans are reviewed.

CC CFO answered that it is the responsibility of the department to update their own business continuity plan and provided an explanation of the Finance department's procedures.

Additional points were raised regarding the procedures of the other departments. ACC Bird reassured members there was a control measure in place to ensure they get reviewed regularly. However, it was noted that this was not discussed in any strategic board meetings.

ACTION: ACC Bird to add the discussion of business continuity plans to strategic board meetings to ensure departments are complying with reminders to keep them up to date.

- c) **Security of Seized Cash** – No comments were made.
- d) **Data Protection & GDPR** – deferred to June 2025
- e) **ICT Disaster Recovery** – deferred to June 2025
- f) **Workforce Planning** – deferred to June 2025

g) **Body Worn Video** – deferred to June 2025

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

This report was circulated late to members two days prior to the meeting. TIAA also provided a verbal update during the meeting.

A member asked if the Committee could be kept up to date with the Firearms Licensing recommendation due to the risks around firearms.

CC CFO added that going forward any audit deadlines that won't be met must have any extensions formally approved by the DCC.

Another member questioned why the Wanted People recommendation deadline had been extended by seven months when it stated it required immediate implementation.

ACC Bird responded and reassured members that Wanted Person risk assessment is happening in practice on a daily basis, however no form has been created as of yet. This is being progressed through the Operations and Scrutiny Board.

10. PROPOSED INTERNAL AUDIT PLAN / INTERNAL AUDIT CHARTER

- a) Regional Assurance Director of MIAA Ltd introduced and provided a brief overview of the internal audit plan.

A member commented that it would be beneficial to have estimated days on the operational internal audit plan.

ACTION: ACC Bird to work with MIAA Ltd to add estimated days to the operational internal audit plan.

Another comment was made that it would be useful to see the progress on the KPI's (Appendix B).

MIAA Ltd confirmed that they would be reporting on the progress of the KPI's going forward.

A member raised concerns that recommendations may not be raised out of fear they would not be accepted by management.

MIAA Ltd provided reassurance that this would not happen, and they would always raise recommendations that arise from their work and discuss these with management.

There was further discussion and reassurance from MIAA Ltd and CC CFO.

MIAA Ltd confirmed that feedback from members would be taken back and

considered.

A member asked for confirmation that any follow up recommendations from TIAA Ltd would be picked up by MIAA Ltd.

MIAA Ltd confirmed that they would be incorporating any open recommendations into their processes.

A member asked if the number of audit days has changed following the change of internal audit provider.

CC CFO advised the number of audit days has been reduced from 200 to 150. MIAA Ltd assured members that the reduction of audit days would not affect the quality of audit and opinion given.

A member queried if there were any links to HMICFRS reports. ACC answered that they review HMICFRS recommendations of what they would like the auditors to be looking at when considering the audit plan.

A member raised another query regarding the number of audit days and asked if there is flexibility for anything that may arise during the year that isn't in the plan.

ACC Bird reassured members that they do have the flexibility as the operational areas can be altered if something more high risk emerges that they require audit assurance on.

- b) Regional Assurance Director of MIAA Ltd provided a brief overview of the internal audit charter.

A member asked if MIAA was planning any self-assessment with regards to the new global internal audit standards that have come into effect.

MIAA Ltd advised they have done an internal exercise comparing the old standard and the new standards and there is little change from their perspective in terms of the way they operate. As part of the annual report MIAA will issue to members, they will provide a self-assessment of their compliance of the standards. In addition to this, every three years an external body comes to assess their compliance with the standards as well, which will also be reported to the Committee.

11. EXTERNAL AUDIT PLAN

Deferred to June 2025.

12. EXTERNAL AUDIT UPDATE REPORT

Members had received and reviewed the External Audit Update Report prior to the meeting. Audit Manager for Grant Thornton LLP provided a brief overview of the report.

A member sought clarification on how the police performance unit links to HMICFRS.

OPFCC CE responded it was too soon to say as it is still early stages and provided updates on the work that is ongoing around this.

A member requested that the committee be kept up to date regarding this.

13. STRATEGIC RISK REGISTER

Members had received and reviewed the Strategic Risk Registers prior to the meeting.

- a) OPFCC CFO provided a brief overview of the report and risks.

No issues with this report were raised.

- b) ACC Bird provided a brief overview of the report and risks. CC CFO provided additional information.

No issues with this report were raised.

14. ANNUAL REVIEW OF GOVERNANCE

It was agreed at the Joint Audit Committee meeting on 4th February 2025 that core governance documents would move to a triennial review cycle. As these documents were last reviewed and presented to members in March 2024, the next review will be March 2027.

15. VALUE FOR MONEY

Members had received and reviewed the Value for Money report prior to the meeting.

CC CFO provided a brief overview of the report.

There was brief discussion about the comparison between other forces and benchmarking.

16. JAC ANNUAL WORK PROGRAMME: ASSURANCE FORMAT

Members had received and reviewed the JAC Annual Work Programme: Assurance Format prior to the meeting.

CC CFO provided a brief overview of the report.

Members agreed that this was helpful.

17. TREASURY MANAGEMENT STRATEGY STATEMENT AND TREASURY MANAGEMENT PRACTICES

Members had received and reviewed the Treasury Management Strategy Statement and Practices prior to the meeting.

CC CFO provided a brief overview of the reports.

There was discussion regarding interest rates and the Capital Programme.

No specific comments or queries were raised.

18. TREASURY MANAGEMENT ACTIVITIES

Members had received and reviewed the Treasury Management Activities 2024/25 Quarter 3 prior to the meeting.

CC CFO provided a brief overview of the report.

No comments were made.

19. POINTS FOR CONSIDERATION BY THE COMMISSIONER AND THE CHIEF CONSTABLE

No points were raised.

Members are reassured that various committees and working groups are picking up issues that have been raised.

20. AOB

CC CFO thanked the Chair on behalf of the Committee, Chief Constable, the OPFCC and Cumbria Fire and Rescue Service for 10 years of service on the Committee.

Meeting ended at 12:55hrs.

Signature_____

Date_____

Future JAC Meeting Dates (For Information)

25th June 2025 @ 13:00 – Police HQ Conference Room 1 and Fire HQ Penrith

24th September 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

26th November 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

25th March 2026 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

17th June 2026 @ 11:00 - Police HQ Conference Room 1 and Fire HQ Penrith

Future Police, Fire and Crime Panel Meeting Dates (For Information)

4th April 2025 - Conference Room A/B, Cumbria House, Carlisle

23rd July 2025 – TBC

13th October 2025 – TBC

30th January 2026 – TBC

Joint Audit Committee – Action Update and Plan (PFCC/Constabulary)

Completed
Ongoing within Original Timescale
Ongoing with original timescale extended
Overdue

Minute Item and date	Action to be taken	Person Responsible	Target Date	Subsequent Updates	Status
16(c)(ii) (26/06/24)	Annual Governance Statement - To include the Futures Programme in the Committee budget development session in March 2025.	CC CFO and PFCC CFO	March 2025	<p>September 2024- This has been added to the work programme and will be incorporated into the development session in March.</p> <p>February 2025 – This is included on the agenda for the March meeting</p> <p>April 2025 – This was completed as part of the budget briefing session on 26/03/25</p>	Completed
26 (25/09/24)	Future Programme - DCC Martland to ensure the Committee are kept informed as the Futures Programme develops.	DCC	31/03/2025	<p>December 2024 – A brief update in relation to the futures programme will be included as part of the Budget development session following the March meeting.</p> <p>February 2025 – This is included on the agenda for the March meeting</p> <p>April 2025 – As above, this was completed as part of the budget briefing session on 26/03/25</p>	Completed
28b (25/09/24)	LGR & Partnerships Audit - TIAA to confirm to the committee that the Cumbria Partnership Strategy has been updated	TIAA Director of Audit OPFCC	31/12/2024 31/05/2025 30/09/2025	<p>January 2025 - The strategy is due for replacement from April 2025 so will be updated at that point in time.</p> <p>May 2025 - The Partnership Strategy is currently being discussed and updated by the Partners with an expectation it will be complete by September.</p>	Ongoing with Original Timescale Extended

Minute Item and date	Action to be taken	Person Responsible	Target Date	Subsequent Updates	Status
08a (26/03/25)	Standard to be implemented for management comments on the internal audit management action plan to be in SMART format.	ACC Bird and Constabulary CFO	30/04/2025	April 2025 – The Constabulary CFO will ensure that all management actions are provided in SMART format before The final sign off by DCC is provided.	Completed
08b (26/03/25)	Discussion of business continuity plans to be added to strategic board meetings.	ACC Bird	30/04/2025	April 2025 – The agenda for Organisational and Operational Boards have been amended to include a standing agenda item in relation to business continuity plans.	Completed
10a (26/03/25)	Constabulary to work with MIAA Ltd to include estimated days within the operational internal audit plan.	ACC Bird and Constabulary CFO	30/04/2025	April 2025 – An updated MIAA internal audit plan for 2025/26 has been provided with an additional column showing the days associated with each piece of planned audit activity. This has been circulated with the papers as Item 05c.	Completed

Joint Audit Committee – Review of Effectiveness Action Plan 2024/25

Completed

Ongoing within Original Timescale

Ongoing with original timescale extended

Overdue

Ref	Improvement Area	Planned Action	Owner	Review Date	Status
JAC1	Support and monitor the OPFCC, Fire and Rescue and Cumbria Constabulary plans to address the ongoing funding environment and sustainability.	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 2025	Ongoing within original timescale
JAC2	Support and challenge any new governance arrangements for example arising from restructuring and capacity reviews; Local Government Reorganisation and Fire; greater collaboration with other organisations; joint working on delivery of services.	JAC to seek assurance regarding the sufficiency of all new arrangements including staffing levels supported by appropriate documentation including Financial Regulations and ensure governance arrangements are considered as part of the risk assessment process. To receive briefings on Fire Governance arrangements.	JAC	March 2025	Ongoing within original timescale
JAC3	Achieve a greater understanding of the involvement of the PFCC and Constabulary in partnerships working arrangements	To include briefings on fire arrangements across the county, starting with an initial report, and supported by subsequent topical updates.	JAC	March 2025	Ongoing within original timescale
JAC4	Achieve a greater understanding of the findings of HMICFRS reports; how these are reflected in the risk registers and evidence of benefit realisation following implementation.	Arrange briefings to develop the Committees understanding of the process to include reference in risk registers and development of learning and continuous improvement work with topical updates and ongoing briefings on appropriate links to the MTFP, and specifically the savings programme.	JAC	March 2025	Ongoing within original timescale
JAC5	To improve engagement with the CC, CFO and PFCC (Committee Chair) and attend Police & Crime Panel Meetings and other governance committees as necessary/considered beneficial to enhance the work of JAC	Arrange meetings for the Committee Chair with Chief Constable; Chief Fire Officer; PFCC and CEO at least annually. Establish rota for attendance at the Police & Crime Panel Meetings	JAC	March 2025	Ongoing within original timescale



Cumbria Office of the Police, Fire and Crime Commissioner and Cumbria Constabulary

Internal Audit Plan Extract (inc. Days) 2025/2026

7 Operational Internal Audit Plan 25/26

Review & Scope	BAF Risk / Rationale	Planned Delivery	Budgeted Days	Executive Lead
Governance & Risk				
Risk Management – Core Controls: To provide assurance that core risk management controls have established and maintained.	HOIA Opinion Requirement/ PSIAS requirement	Q4	10	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Commissioner Grants: To provide assurance in respect of the effectiveness of systems and processes in place for the management of Commissioner grants within the Office of the Police, Fire and Crime Commissioner.	Core Assurance /Strategic Risk Registers	Q2	12	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Finance , Performance & Sustainability				
Key Financial systems: To provide assurance that the most significant key financial controls are appropriately designed and operating effectively in practice.	Core Assurance /Strategic Risk Registers	Q3	12	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Cost Improvement / Efficiencies: To provide assurance on the systems and processes in place for the management and monitoring cost improvement plans and efficiencies.	Strategic Risk Registers	Q1	12	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Pensions: To evaluate the robustness and effectiveness of controls that support the pension benefits system to ensure validity, accuracy, and timeliness of payments from and to employees.	Core Assurance	Q2	12	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Child Protection: To review the arrangements in place to ensure the appropriate exercise of the duties in relation to safeguarding children contained within the Children Act 2004.	Core Assurance	Q3	12	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Local Policing: A rolling programme of reviews across the local policing units to assess performance management against business plan objectives and compliance with the key corporate procedures. Specific areas to be agreed.	Risk Assessment	Q2	13	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Compliance				
Management of Sexual Offenders: To ensure that sexual offenders are managed in line with relevant national guidance.	Risk Assessment	Q1	13	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable

Review & Scope	Rationale	Planned Delivery	Budgeted Days	Executive Lead
People				
Attendance Management Policy/ Retention: To ensure that attendance at work is managed in line with local Force and national guidance to support both health and wellbeing together with maximising attendance rates for operational duties.	Risk Assessment	Q3	12	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Information Governance				
IT Asset Management / Critical Apps: To provide assurance over the effectiveness of controls to manage IT assets and their deployment / movement.	Risk Assessment	Q4	15	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Follow up and Contingency (to include the National Fraud Initiative if appropriate)	GIAS requirement	Q1 – Q4	9	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Planning & Reporting				
Planning, Management, Reporting & Meetings	GIAS requirement	Q1 – Q4	18	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
		Total Days	150	

The Internal Audit Risk assessment and plan will be reviewed on an ongoing basis throughout the year and any requests for change discussed and approved via the Audit Committee. A formal 6 month review of the plan will also take place.

Public Sector Internal Audit Standards

Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

Limitations

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

Chief Officer Group



TITLE OF REPORT: Joint Audit Committee – Constabulary Corporate Update

DATE OF MEETING: 25th June 2025

ORIGINATING OFFICER: T/Deputy Chief Constable Jonathan Blackwell

Constabulary Performance Overview *(Year to date to include excetions and comparions (where available))*

Metrics are for Financial Year to Date – Period 01/04/2025 – 31/05/2025

- 94.7% of 101 Calls answered in less than 5 minutes
- 93.3% of 999 Calls answered within 10 seconds
- 91.6% of G1 Incidents attended in target
- 91.0% of G2 Incidents attended in target

Performance Exceptions

- Reduced residential burglary of a home by 37%, (34 fewer homes being burgled). The positive outcome rate has increased from 12.9% in the same period last year, to 13.56% this year.
- An 8.1% reduction in the volume of drug possession offences, resulting 22 fewer crimes when compared to the same period last year.
- A 10.6% reduction in the volume of possession of weapons offences volume, resulting in 10 fewer offences than the same period last year.
- Shoplifting has increased by 10.7% against the same period last year (47 additional offences), the positive outcome rate is currently 22%, roughly in line with the national average.
- A 12% reduction in other theft (50 fewer victims).
- A 3.8% reduction in vehicle offences (5 fewer victims)
- ASB has continued to decrease, with a large reduction delivered by Op Enhance, there were 312 fewer ASB Incidents when compared to the same period last year (38% reduction).
- Arson & Criminal Damage has remained at the reduced levels from the last update, only increasing marginally (1%) with 7 additional offences.

Sexual offences have seen a 9% reduction when compared to the same period last year, with 29 fewer victims.

Corporate Updates *(HR)*

Recruitment

Police officer recruitment, including Transferee recruitment, remains ongoing. 17 officers are scheduled to join the Constabulary on 7th July, with a further 20 estimated in August 2025. Transferee recruitment is in addition to this.

The Constabulary continue to aim for the Uplift maintenance target headcount of 1393 on 30th September 2025.

The Constabulary are also working to the increase in neighbourhood staff as follows:

- 26 officers (16 from staff redeployment)
- 12 PCSOs
- 8 Specials

Retention remains a key priority following the increase in officer leavers in 2024/25. The number of leavers has significantly reduced for the period May to June 2025 when compared with recent months and for the same period in 2024.

At the time of writing PCSO recruitment resulted in 51 applicants. 15 are being progressed through the final check stages.

At the time of writing CMR Staff recruitment resulted in 58 applicants. 50 are being progressed through the interview stage.

Work continues on attraction including open evenings, attendance at careers fairs and numerous marketing initiatives.

Operations and Events *(Local / National Incidents and Events of Note)*

- April – Operation Spotlight, Constabulary support to the national drink / drug drive campaign – 159 arrests, with a further 2,664 Traffic Officer reports.
- April - Uppies and Downies - Gold, Silver and Bronze command structure, no incidents of note.
- May - Mutual Aid Deployment – Detectives were deployed to Merseyside Police, as part of a North West Regional response, to support them in the investigative response to the vehicle incident which took place during the Liverpool Football club parade .
- May – June - Appleby Fair - Gold, Silver and Bronze command structure; Phase 1 – encampment management 22nd May – 4th June. Phase 2 - main fair took place between the 4th and 8th June. Phase 3 – departure patrols 9th and 13th June. During this time there were 123 arrests (27 Cumbria residents, 96 non Cumbria residents), of which 80 were linked to ‘drink / drug’ driving, 122 vehicles were seized – for motoring offences, 21 suspected stolen vehicles (including caravans and trailers) and 377 Traffic Officer reports. There was no serious disorder, serious violence or sexual offences.

Media Highlights *(Since the previous report and anticipated over the next reporting period).*

Proactive action targeting:

- Op Enhance: Continuing hotspot policing operation targeting ASB and Serious Violence,
 - Numerous social media posts detailing targeted activity and content in newsletters
- Operation Merlin
 - Media release issued highlighting results from week-long operation.
 - This generated positive local media coverage
- Recruitment: continued campaign promoting roles to help meet National Policing Guarantee:
- Fraud:
 - Courier Fraud: advice issued across all platforms following several incidents reported.
 - Conference hosted to discuss threats, advice and tactics to tackle this type of offending
- Op Sceptre:
 - over 100 weapons received in firearms surrender
- Op Merlin:
 - targeting wanted criminals in the county.

Volunteers Week

- Media release and social media content published during the week, highlighting work of volunteers within force.

101 data published nationally

- This data places us 12th with 101 calls being answered on average within 3 seconds.
- national ave is 32 seconds.

Appleby Horse Fair:

- Led the multi-agency communications approach to Appleby Horse Fair.

Burglary reduction

- Newsquest published an article highlighting a decrease in burglaries in Cumbria – data shows the force is three times better than the national average at reducing burglaries.

Crime Survey for England & Wales

- Media release issued highlighting positive findings from recent survey.
- Number 1 force for understanding resident's concerns - most people having confidence in local policing, agreeing that officers can be trusted.

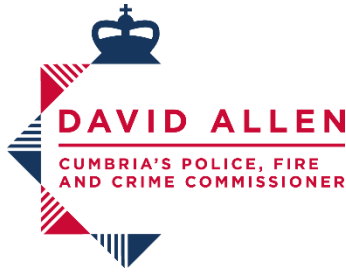
Other updates:

- Chief Constable:
 - Rob Carden successful as Merseyside's Chief Constable, starting later in the summer.
 - Darren Martland will undertake the role of Chief Constable until a substantive Chief via PFCC's recruitment process is complete.
 - Jonny Blackwell will undertake the role of Deputy Chief Constable whilst above process is ongoing

Court cases:

- Attempt murder of police officers
 - Woman charged with attempted murder of police officers in relation to the incident in Carlisle on 28th May.
 - Suspect remanded in custody at court and her next appearance is on 30 June.

Jonathan Blackwell
T/Deputy Chief Constable



Joint Audit Committee – 25 June 2025

Item 06b Corporate Update – OPFCC

Executive Summary

This paper provides a brief corporate update in relation to the OPFCC and has been prepared by the OFCC Chief Executive.

Recommendation

Joint Audit Committee members are asked to note the contents of the update.

1. PFCC – One Year in Office

On Friday 8 May 2025 the Commissioner celebrated being office for a year. taking up the role in May 2024, Police, Fire and Crime Commissioner David Allen has made significant progress in delivering on his commitment to strengthen neighbourhood policing, improve services for victims, and ensure that local priorities are at the heart of Policing and Fire Service decisions.

Key achievements from the Commissioner's first 12 months include:

- Securing an additional £1.68 million to bolster neighbourhood policing through the Neighbourhood Policing Guarantee, ensuring more visible and accessible policing in communities – this money will deliver an additional 46 Police Staff into Cumbria Constabulary almost doubling the size of the Neighbourhood Policing teams across Cumbria.
- Investing more than £120,000 into community projects via the Commissioner's Community Fund, supporting grassroots organisations which help to ensure crime and anti-social behaviour doesn't occur in the first place.

- Working with the Constabulary to Achieving a 35.9% reduction in anti-social behaviour and a 20.1% reduction in serious violence in hotspot areas through targeted, partnership-led interventions.
- Investing in Cumbria Fire and Rescue Service through new technology and equipment which will keep Cumbrian residents safe.
- Launching Cumbria's Neighbourhood Policing Pledge, setting clear standards for local policing across the county.
- Hosting 24 public surgeries across every area of Cumbria, giving residents a direct voice on local policing and fire service issues and the chance for residents to ask any questions or raise concerns directly with the Police, Fire and Crime Commissioner regarding the quality of service they have had with their Police or Fire Service or any other issues.
- Investing £3.4 million into Commissioned Services, ensuring tailored, trauma-informed help for those affected by crime.
- Launching a new four-year Police, Fire and Crime Plan, built on public consultation and focused on the issues that matter most to local people.
- Making strong progress towards resolving the £16 million deficit within the police budget that was left by the previous administration: reducing this by £5m, helping to secure long-term financial sustainability without compromising frontline services.
- Championing Cumbria at a national level, ensuring that our voice is heard nationally and that we get the funding we deserve.

From investing in neighbourhood policing and victim support, to tackling anti-social behaviour and serious violence, the Commissioner is proud of the progress made together with the Force; and the Commissioner remains firmly focused on building a safer, stronger Cumbria for all.

2 **Keeping Town Centres Safe**

The Government has launched as part of its Safer Streets Mission, a 'Keeping Town Centres Safe' initiative that will run from 30th June to 30th September.

The primary goal is to drive down retail and street crime, as well as antisocial behaviour, in town centres this summer and to increase meaningful and visible consequences for those who feel it is acceptable to cause this scourge on our society.

The Government has asked Police, Fire & Crime Commissioners to lead on the development and delivery of a local plan, working with Chief Constables, local authority Chief Executives and other key stakeholders, such as education and local community organisations.

The plan must set out the activity partners will deliver collaboratively to address specific challenges and needs in one or more town centre. Each area must identify

which town centres they will prioritise. The Home Office has used the Consumer Data Research Centre definition of town centres and provided each area with a list of the town centres that fall within this definition.

The PFCC, his Office, and responsible partners are currently working together to identify which town centres will be prioritised and the activity / initiatives they will deliver to target retail and street crime, as well as antisocial behaviour, this summer. The PFCC has until the 6th of June to submit our local plan to the Home Office.

This initiative will be overseen and monitored through the Safer Cumbria Partnership Board, chaired by the PFCC. The Partnership includes Chief Officer representation from the Police, Local Authorities, Probation, etc. and has wider links with the Community Safety Partnerships and education.

The Government is developing a monthly reporting template that will monitor the impact of the activity delivered during this time. This template will be issued to PFCCs in the coming weeks.

3 Neighbourhood Policing Guarantee

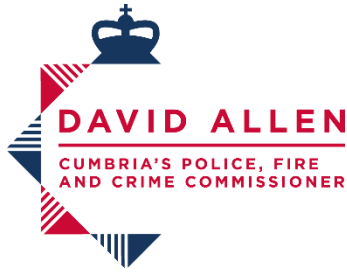
The PFCC has secured an additional £1.68 million to bolster neighbourhood policing through the Neighbourhood Policing Guarantee, ensuring more visible and accessible policing in communities. This money will deliver an additional 46 Police Staff into Cumbria Constabulary over the next year.

The Government has also published a Performance Framework to demonstrate progress on the Neighbourhood Policing Guarantee to the public. The Home Office will work with policing to monitor this and will publish numbers at force level every 6 months.

The PFCC will hold the Chief Constable to account against the guarantee through his internal governance board – ‘Executive Board Police’, and externally at his Public Accountability Conferences.

Gill Shearer

OPFCC Chief Executive



Joint Audit Committee – 25 June 2025

Item 06c Corporate Update – Finance

Report of: Michelle Bellis, Constabulary CFO and Steven Tickner, PFCC/Fire CFO

Executive Summary

This paper provides a brief corporate update in relation to financial matters and has been prepared by the Constabulary and the OFCC Chief Finance Officers.

Recommendation

Joint Audit Committee members are asked to note the contents of the update.

Corporate Update – Financial Matters

Statutory Audit of Accounts

2024/25 – The external auditors (Grant Thornton) have undertaken some interim audit work to support their audit planning. The audit plan for the 2024/25 audit of the financial statements appears on the JAC agenda for June. The deadline for the publication of the draft statement of accounts for 2024/25 is 30/06/25, with the latest publication date for the audited statement of accounts being 27/02/26. Work is currently underway within the Financial Services Team to pull together the financial statements for the PFCC/Group and Constabulary and these have been uploaded to the members portal as separate documents. Grant Thornton are intending to start their main audit mid to late June 2025.

2024/25 Budget Monitoring

The quarter 4 revenue budget position (provisional outturn) as at 31st March for the PFCC/Constabulary Group reported a combined forecast underspend of £519k which represents 0.39% of the budget and which is well within the target of +/- 1% of budget. Some underspends have arisen in year, largely as a result of the Futures Programme work and these have been earmarked to support the budget and the futures programme in future years.

Internal Audit

The internal audit contract has moved to a new internal audit provider, Mersey Internal Audit Agency (MIAA), from April 2025. MIAA are currently working with Constabulary leads in relation to the quarter 1 audits.

In relation to TIAA, work has been completed to finalise the internal audit reports for the 2024/25 financial year and the annual audit report and opinion. These documents appear on the agenda for the June meeting.

Comprehensive Spending Review

On Wednesday 11 June the Chancellor set out the Government spending plans for the remainder of the parliament in her spending review. The spending review announced a real terms increase in funding for policing of 1.7% on average over the next 3 years (2026/27 to 2028/29), this does however include the ability of the PFCC to raise council tax precepts locally. Work is currently ongoing nationally and locally to fully understand the implications for budgets. The actual grant settlement figures will not be known until mid December 2025.



PFCC Cumbria & Cumbria Constabulary

Assurance Review of Data Protection and GDPR

May 2025

Final

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Non-compliance with data protection regulations.

SCOPE

The review assessed compliance with the key GDPR elements of: Privacy Impact Assessments; Data Subject rights (e.g. Right to be forgotten); Data Classification and Asset Management; Data Security & Breach Management; Governance & Consent; and Data Controllers and Processors.

KEY STRATEGIC FINDINGS



Data protection compliance is overseen by the Information Management Board (IMB), who are due to meet quarterly. However, the Board has not met in the last six months. Escalations can be directed to the Senior Information Risk Owner (SIRO) when necessary.



Data protection training is provided to staff via an e-learning package, but it has been highlighted that compliance rates are not precise.



The Information Management Team (IMT) is responsible for conducting initial assessment of data breaches and taking necessary actions. A Personal Data Breaches Register is in place.



A central Information Asset Register (IAR) is maintained and due for a review. However, departmental IARs are not in place.

GOOD PRACTICE IDENTIFIED



The force's GDPR compliance arrangements are directed by an appropriate suite of policies, procedures and guidance.



A General Privacy Notice is in place and available on the website. A Workforce Privacy Notice is in place and available on the intranet.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	3	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	The National e-learning package for data protection is currently under review. It was highlighted that there have been challenges in monitoring compliance, and the reported training completion rate is not fully accurate. Management noted during audit fieldwork that a revamp is underway, and once completed, it will provide a reliable measure of the percentage of staff who have completed the training.	Data protection training completion rates be monitored once accurate monitoring information is available and reminders be issued to staff who have not completed the training at the required intervals.	2	<p><i>S – Review capability of performance data and adopt a framework to monitor completion.</i></p> <p><i>M – By the ability to efficiently and effectively provide completion compliance.</i></p> <p><i>A – If the national package provides the required capability.</i></p> <p><i>R – To raise awareness and reduce risk.</i></p> <p><i>T – Is dependent on the delivery of the revised package from the College of Policing, See implementation timetable column.</i></p>	One month following delivery of the revised national package	Data and Information Privacy Manager

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>A central Information Asset Register (IAR) is in place but due for a review. The IAR incorporates details including asset owner, location of the data, data retention period, lawful basis for processing data and security measures deployed for keeping data safe.</p> <p>The introduction of departmental registers will improve ownership and accountability within departments, encouraging accountability of data, information and records by those who use it day-to-day. Additionally, Department Heads should regularly report on the status of their information assets, providing updates on any identified risks, incidents, or improvements.</p>	The central IAR be reviewed and departmental IARs be developed with business leads responsible for their ownership and management.	2	<p><i>S – Review the existing central IAR and develop Departmental registers.</i></p> <p><i>M – An up-to-date central IAR and creation of Department owned registers.</i></p> <p><i>A – With support from department heads and Constabulary leadership. To achieve this, additional resource may be required.</i></p> <p><i>R – Reduce risk and identify efficiency.</i></p> <p><i>T – See Implementation Timetable.</i></p>	Post Operational RMS Go Live. Unlikely to be before Q3 2025	Data and Information Privacy Manager
1	Directed	An Information Management Board (IMB) is in place to oversee General Data Protection Regulation (GDPR) compliance. The Board is due to meet quarterly however, a meeting has not taken place in the last six months. Although, escalations can be made through Senior Information Risk Owner (SIRO) when required.	The IMB to meet regularly to have a regular oversight of GDPR compliance.	3	Already addressed and meetings scheduled for 2025.	Complete	N/A

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	The Constabulary recognises the need of creating an organisational culture where department heads and commands should take responsibility for overseeing management, protection, and optimising the use of information assets under their control but monitoring control has been dependent on a centralised approach. It is essential to ensure that Department Heads and Commands are well-informed about these policies and fully understand their roles in implementing and upholding them. Clear responsibilities and accountability will be supported in line with Recommendation 3 above.	The Department Heads and Commands maintain oversight and accountability for information assets and records. Specific responsibilities for data ownership be clearly defined and enforced through relevant policies.	3	<i>S – Review the Information Asset Owner framework and revise or create any required Policies.</i> <i>M – Completion of appropriate policies that define responsibilities.</i> <i>A – With support from leadership across the Constabulary and capacity allows.</i> <i>R – Improve accountability, reduce risk and achieve efficiencies.</i> <i>T – See Implementation Timetable column.</i>	<i>Post Operational RMS Go Live.</i> <i>Estimated start date July 2025</i>	<i>Cyber Security and Risk Intelligence Advisor</i>
5	Directed	An Information Sharing Repository is held on the SharePoint. The Data Sharing Agreements (DSAs) have a review date and are reviewed on an individual basis. A review of the Information Sharing Repository is required to identify any DSAs that are no longer relevant. There is no set date for this review currently, the review depends on the available capacity and demand.	A review of the Information Sharing Repository to be conducted to identify DSAs that are no longer required.	3	<i>S – Continue with the improvement work already commenced on the central repository for Data Sharing Agreements.</i> <i>M – A comprehensive registry of current Data Sharing Agreements.</i> <i>A – Only with engagement and support from Heads of Department and capacity allows.</i> <i>R – Reduce risk, support operational policing, secure confidence in sharing.</i> <i>T – See Implementation Timetable column.</i>	<i>December 2025</i>	<i>Data and Information Privacy Assistant</i>

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Iqra Bakhtiyaar	ICT Auditor	Iqra.Bakhtiyaar@tiaa.co.uk	07810653651
Ian Goodwin	Principal Auditor	Ian.Goodwin@tiaa.co.uk	07867526292
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

OPFCC/Constabulary Staff	Title
Jo Edgar	Chief Information Officer
Paul Latham	Temporary Chief Inspector
Lesley Johnson	Lesley Johnson - Data and Information Privacy Manager (DPO)

Exit Meeting Date	02/01/2025
Attendees	Jo Edgar, Chief Information Officer

Director/Commander Comment	<p>Head of DDaT discussed findings with CIO and in particular the recommendations and added SMART responses. Head of DDaT supports the submission and confirms the team are happy to discuss further as required. If agreed, we will track the Constabulary related areas of improvement through our SLT Performance and report quarterly progress through Information Management Board.</p> <p>Jo Edgar on behalf of Sean Robinson, Head of DDAT 13/03/2025</p>
Deputy Chief Constable's Comment	<p>I have reviewed the report in relation to Data Protection and GDPR. I have noted that the report provides 'reasonable' assurance with 5 recommendation (2 Important, 3 Routine). I will ensure that progress against these recommendation is tracked through Information Management Board in line with the agreed timescales.</p> <p>DCC Darren Martland 01/05/25</p>
Considered for Risk Escalation	N/A

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	1	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	2, 3, 4, & 5	-

Other Findings



Both the Office of the Police, Fire and Crime Commissioner (OPFCC) Cumbria and the Constabulary are independently registered with the Information Commissioner's Office (ICO) as a data controller in respect of their processing of personal data. The Data Protection Officer (DPO) for both entities is the Data and Information Privacy Manager. The Deputy Chief Constable is the Senior Information Risk Owner (SIRO) for the Constabulary.



The Data and Information Team is headed by the Chief Information Officer (CIO). Reporting to the CIO is the DPO and the Data and Information Improvement Advisor, supported by the Data and Information Privacy Assistant and the Data and Information Improvement Assistant.











Appropriate policies are in place including a Data Protection Policy, Freedom of Information Policy and Information Security, Accreditation, and Risk Management Policy. A Cumbria Constabulary Information Security, Accreditation and Risk Management Policy Supporting Procedures is also in place. The policy includes details of data security requirements for new systems, physical security, personnel security, third party access to Constabulary offices, systems or information, data backup, network management, staff training, incident management, and secure disposal of police information.













The Information Sharing Policy and its supporting Information Sharing Procedures are owned by the Information Management Board (IMB). They were last reviewed in August 2023, with the next review stated to be in September 2025.

Other Findings

-  The Constabulary's Data Protection Policy is owned by the IMB. It was last reviewed in August 2023, with its next review stated to be in September 2025. It details staff responsibilities and references related procedures, including the College of Policing Authorised Professional Practice for Data Protection, the Data Protection Manual of Guidance from the National Police Chiefs' Council (NPCC), and also guidance on the website of the Information Commissioner's Office (ICO). It names the Data and Information Privacy Manager as the DPO.
-  Staff contracts do not contain a confidentiality clause but all staff, as part of the new starter process, are required to complete the staff induction form including Data Protection Agreement. Completion and return is monitored by the Central Service Department.
-  A designated CCTV manager is in place. Internal CCTV falls under custody suites. Cumbria Constabulary has country-wide public space CCTV system. Cameras are installed in Carlisle, Barrow, Kendal, Keswick, Maryport, Penrith, Windermere, Ambleside, Milnthorpe, Cockermouth, Wigton, Workington, Whitehaven, Brampton, Ulverston and Kirkby Lonsdale. The cameras specifically have been installed in high-risk areas. A policy is in place for external CCTV use "CCTV Policy - Public Space System". Access to CCTV data is restricted and can only be viewed by authorised personnel. The CCTV images are retained for a 30-day rolling period and deleted afterwards. CCTV data can be retained for longer if required to support a criminal investigation and prosecution.
-  The Constabulary has a Records Management Policy in place for effective management of storage and disposal of documents in compliance with data protection laws and regulations. A Retention Schedule is also in place. The retention schedule includes retention periods for all records.
-  A Risk Management Strategy has been developed and approved by the OPFCC Executive Team. Both the OPFCC and the Constabulary present a quarterly report to the Joint Audit Committee (JAC) on the current strategic risks and how these are being managed. From a review of the OPFCC's strategic risk register presented to the JAC on 25th September 2024, none of the four open strategic risks relate specifically to data protection. The Constabulary's strategic risk register was also presented at this meeting of the JAC. None of the Constabulary's five open strategic risks relate specifically to data protection. Risks are considered and managed via the appropriate policies and procedures and are not considered strategic risks to the OPFCC or Constabulary. There is also a cross-functional Data and Information Risk Register that covers Data Protection related risks and issues.
-  A Personal Data Breach Reporting Guide is in place. This provides guidance on what is a personal data breach, actions to take when a data breach is discovered and includes examples of breaches. Following a breach, it is to be reported to a dedicated data breaches email inbox. Steps to be taken to minimise the risk of a breach and a Personal Data Breach Report Form are to be completed and sent to the dedicated email. The Information Management Team (IMT) is also to be informed. The IMT is responsible for performing initial assessment of the breach and taking appropriate actions, such as informing the data subjects. The Data and Information Privacy Manager, or nominated deputy, are responsible for determining if the breach is reportable to the ICO within the 72 hours limit. Action cards are in place for the Data and Information Team, Gold Command response and Out of Hours response.

A Personal Data Breaches Registry is retained. The registry includes the date of incident reported, nature of the breach, action taken and if the breach was reported to the ICO. There were 80 breaches recorded in 2024 at the time of the audit fieldwork including both internal and external breaches. Remedial actions are taken following the breaches. Relevant staff members are contacted to check if they have completed their e-learning training or whether additional training is required.
-  The Constabulary's Data Protection Policy states that department leads are responsible for ensuring that staff complete data protection training. The policy requires all employees to complete a mandatory training package when joining the organisation and annually thereafter. A Cumbria Constabulary Staff Induction – Line Manager/Employee's Checklist template is in place. This includes a section on Information Security, which states that the staff member needs to understand their responsibilities with regards to data protection and, in particular, is required to read the linked Data Protection Guide and indicate their understanding of this. The staff member is also required to log onto College Learn and complete the Managing Information – Non-Operational and the Introduction to Government Security Classification e-learning modules.
-  Four recent training presentations were provided including Managing and Protecting our Data and Information; Information Management - Police Cadet Volunteers; Information Management; and Data Protection Documents. Two '7 Minute Briefing' documents were evidenced; one covering Data Protection and Confidentiality and one entitled IPA (CycComms) vs DPA. A spreadsheet was provided showing over 2,000 staff completions across four training events on Managing Information, with over 80% of completions being within the past year.

Other Findings

-  The website of the OPFCC includes a page headed Data Protection Act. It states the principles of the Data Protection Act (DPA) to which organisations must adhere when processing personal data. A section headed 'How We Use Your Personal Information' provides a link to the privacy notice, which was last updated in July 2024. A section headed 'Subject Access' provides a link to a Subject Access form for individuals to complete when requesting details of information held on them by the OPFCC. A link to the ICO's website is also provided.
-  A Joint Controllership Agreement (JCA) was evidenced, made under Section 58 of the Data Protection Act 2018. The JCA is between the Chief Officers of 46 police forces, including Cumbria Constabulary. It was approved and adopted by the Chair of the NPCC Digital, Data and Technology Co-ordination Committee on 7th June 2024 and is for the processing of personal data relating to NPCC functions and associated matters.
-  The Constabulary has appropriate privacy notices including a Workforce Privacy Notice and a General Privacy Notice. The privacy notices are reviewed on ad-hoc basis. The privacy notices include legal basis of processing and data subject rights. The General Privacy Notice is available on the website and the Workforce Privacy Notice is available on the intranet.
-  The Constabulary Public Access and Disclosure Decision Maker Team is mainly responsible for dealing with the Subject Access Requests (SARs). Detailed guidance is in place for staff on how to respond to SARs. An SAR log is retained that includes the dates, name of the staff responsible for dealing with the request, details of the information requested, number of days taken for the request to be completed and if the request was responded within mandatory timescale of one month. An NPCC detailed practice guidance Data Protection Rights of Access by the Data Subjects is also used for guidance for dealing with SARs. Data subjects can make requests by emailing to a dedicated SARs email, by completing an online form or by post. The majority of requests come from the police website. A guidance Subject Access Request Process is in place for data subjects on how to make a request. SARs are not a standing agenda item in IMB meetings but are reported by exception. Additionally, a weekly managers meeting is held where managers from individual teams discuss SARs. Compliance with SARs was reported to be satisfactory. The OPFCC process their own Freedom of Information and Subject Access Requests.
-  Consent is rarely used as a legal basis for processing when no other legal basis applies. The Constabulary mainly uses public task as a legal basis for processing.
-  The Constabulary mainly uses public task as a legal basis for processing when processing children's data. Parents and guardians are informed of data being shared and specific acts are included in the DSAs.
-  The Constabulary has a Data Protection Impact Assessment (DPIA) Procedure in place and a Registry of DPIAs is maintained in a spreadsheet format. The Procedures reference Stage 1 and Stage 2 DPIAs, and a template document for each Stage was provided. DPIAs are completed by the relevant business leads and sent to the DPO and the Data and Information Privacy Assistant for reviewing who provide their comments on risk mitigations, actions and/or raise any concerns.
-  A Data Transfer Agreement is in place with Mark43 as part of implementing a new records management system. The Supplier's Head Office is in the Unites States; however, all data is stored in the United Kingdom.
-  Supplier contracts are in place and contain data confidentiality clauses.
-  Where fingerprint and facial recognition is used, staff are required to agree the terms and conditions and provide consent to the provider during the setup process for these functions.

Other Findings



The Constabulary has a Freedom of Information (FoI) Procedure in place and includes responsibilities for responding to requests. The requests can be made via email or a typed or handwritten letter. In case of a disability the request can be made verbally. This is recorded by the Public Access and Disclosure Team on behalf of the requestor. The Public Access and Disclosure Team, Information Management Unit is responsible for FoI compliance. Depending on the request the FoI Liaison Officers may be consulted. Guidance is available for making FOI requests on the home page of the constabulary website. An FOI log is stored on SharePoint. All FOI related data is gathered using Power BI. Data available on the dashboard provides a comprehensive overview of the total number of requests for a particular period selected (daily, weekly, monthly, yearly), number of completed, withdrawn and open requests. There have been no overdue requests since June 2024. Previously, the Constabulary experienced a backlog due to reductions in staffing, volume of requests and delays in getting information from the departments. Robust procedures are implemented to gather the request information. Guidance is being prepared to go on the SharePoint. FOI requests are reported to the IMB and to the Interim Board monthly. The CIO receives an update on FOI every week.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings



Data protection compliance is primarily monitored by the Information Management Board (IMB) meetings.



There were no significant resourcing gaps reported. The DPO role currently sits across the both the constabulary and PFCC. The Data and Information Privacy Assistant can cover in the DPO's absence and support is available from Chief Information Officer and Temporary Chief Inspector. Escalations can be made to the SIRO if required.

Scope and Limitations of the Review

- 1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

- 2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of Arrangements

- 3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

- 4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

- 5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

- 6. The table below sets out the history of this report:

Stage	Issued	Response Received
Audit Planning Memorandum:	6 th September 2024	6 th September 2024
Draft Report:	21 st January 2025	
Revised Draft Report:	27 th February 2025	1 st May 2025
Final Report:	2 nd May 2025	



PFCC Cumbria & Cumbria Constabulary

Assurance Review of ICT – Disaster Recovery

April 2025

Final

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Risk Reference 7 on the Ops Command Risk Register is identified as "CCR Business Continuity".

SCOPE

The review considered the extent to which the organisation has put into place arrangements which provide reasonable but not absolute assurance that the impact on the organisation of any major incident will be minimised. The scope of the review did not include providing assurance that the actual testing of hardware software etc has been carried out effectively.

KEY STRATEGIC FINDINGS



There is currently no dedicated Disaster Recovery Plan in place.



Prior to the 2024 review of the Digital, Data and Technology (DDaT) Business Continuity Plan, it had not been reviewed since 2020.



Some essential staff contact details are missing from the Business Continuity Plan.



Business Impact Assessments were found to be insufficient and lacking required detail.

GOOD PRACTICE IDENTIFIED



Failover of provision from the main datacentre to the secondary datacentre is regularly undertaken due to operational need for updates and patching activity.



Test restores are regularly conducted from backups.

ACTION POINTS

Urgent	Important	Routine	Operational
1	3	2	2

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>The Constabulary does not currently hold a dedicated Disaster Recovery (DR) plan but instead relies on the information set out in the Digital, Data and Technology department (DDaT) Business Continuity Plan (BCP). Whilst this Plan does contain some detail relevant to DR, it does not constitute a DR Plan. The Constabulary's Chief Technology Officer is conscious of this omission and expressed a need to develop a defined Plan specifically for DR which would contain the required information and detail to assist DDaT in executing recovery processes in response to a disaster and return IT systems to a normal operating state.</p> <p>An effective DR Plan would be expected to cover: Goals (what needs to be achieved, Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs)); Personnel (who is responsible for the execution of each part of the Plan and who has the authority to instigate the Plan); Communication (requirements and channels and contact information including alternative methods); Temporary operational procedures; IT inventory (listing details about all hardware and software assets, including Cloud provision, required for the Constabulary's normal operations and priorities for critical system restoration); Backup procedures (how each resource is backed up and to where, and how the team should recover each asset); DR procedures (detailed restoration and fallback procedures to enable swift resumption of service); Alternative suppliers for critical resources; and, testing, training and awareness requirements including exercising of the Plan. The DR Plan should address different types and causes of disaster with a step-by-step plan.</p>	A dedicated Disaster Recovery Plan be developed, enhancing the information in the Business Continuity Plan and enabling the Constabulary to separate out business continuity from disaster recovery in its plans.	1	<p><i>S: Create a dedicated DR Plan, and a separate enhanced BCP plan.</i></p> <p><i>M: completion of and approved by DDaT SLT.</i></p> <p><i>A: by the technical team leaders and DDaT SLT.</i></p> <p><i>R: Captured as part of technical team leaders meeting and DDaT SLT meeting.</i></p> <p><i>T: by 31st August 2025.</i></p>	31/08/2025	CTO

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>The Constabulary holds a Business Continuity Plan (BCP) for the Digital, Data and Technology department (DDaT). The current version is 1.1 and dated December 2024; version 1 was published in 2020. The Policy sets out that Business Continuity Management (BCM) is sponsored by the Chief Constable who is accountable for BCM Policy within the Constabulary and the Civil Contingencies Unit are responsible for the co-ordination of the Constabulary's Plans which are delivered by Commanders and Directors using methodologies and guidance from BS 25999-1. The Plan is purposefully generic to allow it to be applied to differing types of disruption and allow the freedom to modify responses to fit any incident which may arise.</p> <p>A Document control sheet records that it was approved by the Head of DDaT but does not record the date it was approved in the available field. The Plan is reviewed by the Senior Leadership Team (SLT) however this is not recorded on the Plan.</p> <p>The Plan includes consideration of technology failure along with other events which may disrupt the Constabulary's operations and seeks to reduce the risks of these incidents through risk management and to minimise the effects of any incident, enabling a return to normal operations as soon as possible. ICT provision, including: networks; telephony; radios; computers and, data-sharing, is identified as a Critical Activity in the Plan.</p>	The BCP for DDaT be reviewed more regularly than every four years (an annual review cycle would be recommended) to ensure that the Plan remains current and reflects any changes required.	2	<p><i>S: Review and Update the BCP.</i></p> <p><i>M: Review the BCP annually, this will be tracked by DDAT SLT.</i></p> <p><i>A: by the technical team leaders and DDAT SLT.</i></p> <p><i>R: Captured as part of technical team leaders meeting and DDAT SLT meeting.</i></p> <p><i>T: by 31st August 2025.</i></p>	31/08/2025	CTO

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Key roles, responsibilities and contact details (extension number, emergency contact number and address) are recorded in the BCP in an embedded Annex B document. Contact details for three members of the team are however missing. The BCP states that "It is imperative that contact details as detailed at Annex B, are current and available at all times".	Update contact details for all DDaT and other staff relevant to the business continuity plan.	2	<p><i>S: Update the BCP to reflect the contact details are kept by Civil Contingencies in various locations.</i></p> <p><i>M: completion of and approved by DDAT SLT.</i></p> <p><i>A: by the technical team leaders and DDAT SLT.</i></p> <p><i>R: Captured as part of technical team leaders meeting and DDAT SLT meeting.</i></p> <p><i>T: by 31st May 2025.</i></p>	31/5/2025	CTO

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	<p>The BCP contains embedded documents at Annex A for each of the DDaT Critical Activities, labelled Business Impact Assessments (BIAs), each document identifies potential impacts of losing: People; Assets; Utilities; and Technology along with control measures and workarounds. The auditor was also signposted to the recent Business Continuity audit which included a review of BIAs, including one regarding Control Room operations which was identified as relevant to this review. Having reviewed the documents available it was identified that they lacked sufficient detail relevant to systems / services and the DR requirements of the Constabulary.</p> <p>BIAs should be undertaken for all identified IT services / systems to evaluate critical assets, identify all potential threats, assess the level of risk, review existing security measures and DR strategies to assess their effectiveness in mitigating impacts and identify required improvements, identify interdependencies, and identify the roles and responsibilities in disaster response. Timeframes within which the impacts of not resuming activities would become unacceptable to the organisation should be defined (Maximum Tolerable Period of Disruption (MTPD)) and clear recovery objectives should be established for all critical systems (Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs)). ISO 22301:2019 provides detail on BIA requirements and associated risk assessments.</p>	It be ensured that BIAs are in place and up to date for all IT services / systems, and that they contain sufficient detail and objectives.	2	<p><i>S: Review existing BIA and identify the gaps.</i></p> <p><i>M: by completion of and approved revised BIA for identified services.</i></p> <p><i>A: by DDAT team leaders.</i></p> <p><i>R: Captured as part of DDAT team leaders meetings and DDAT SLT meeting, and report to Org board on a quarterly basis.</i></p> <p><i>T: By 31st August 2025.</i></p>	31/08/2025	CTO

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	The Constabulary records the contact details for all of its employees in its HR system. The BCP states that the Origin database must be valid. A copy of this database is held with the paper copies of the BCP (in two Police Stations and by Civil Contingencies). The Constabulary no longer uses Origin as its HR database but has moved to a Midland HR hosted solution.	The BCP be updated to reflect the current source for Constabulary wide contact information.	3	<i>S: Review existing BCP and identify gaps.</i> <i>M: by completion of and approved revised policy.</i> <i>A: by technical team leaders.</i> <i>R: Captured as part of technical team leaders meeting and DDAT SLT meeting.</i> <i>T: 31st May 2025.</i>	31/5/2025	CTO
6	Delivery	Whilst the Constabulary does not perform scheduled testing of failover provisions for critical services, effective failover testing is achieved regularly (often monthly) as a result of the Constabulary's operational practice of instigating a failover of all primary systems to the Carlisle datacentre site in order to perform system maintenance activities such as server patching, firewall updates and other infrastructure changes at the Penrith Datacentre. These live failover tests provide assurance to the Constabulary that all primary systems continue to operate with full effectiveness when provided by the Carlisle datacentre, including: local connectivity; cloud connectivity; communications; and, all other critical services. This activity could be documented to evidence failover tests and allow any issues identified or lessons learned to feed into development of the DR Plan.	Formalise failover testing by recording activities to allow any issues identified or lessons learned to feed into development of the DR Plan.	3	<i>S: Review existing testing provisions.</i> <i>M: by completion of and approved revised failover testing and recording of activities.</i> <i>A: by the technical team leaders.</i> <i>R: Captured as part of technical team leaders meeting.</i> <i>T: 31st May 2025.</i>	31/5/2025	CTO

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	The BCP is available on SharePoint, in addition, paper copies (including full contact details from the HR system and the embedded annexes to the plan) are held by Civil Contingencies, Penrith Headquarters and Durrhill (Carlisle). All paper copies are regularly updated. The locations of these paper copies provide good coverage for north and central Cumbria but are some distance from the west and south.	Consideration be given to holding paper copies in locations more accessible for the west and south of the Constabulary's area, for example Workington, Barrow-in-Furness and Kendal.	<p><i>S: Implement the use of Resilience Direct to store our BCP and DR documents, and also review additional paper copies around the county.</i></p> <p><i>M: by completion of and approved policy and procedure.</i></p> <p><i>A: by the Technical team leaders.</i></p> <p><i>R: captured as part of the Technical team leaders meeting.</i></p> <p><i>T: by 30th June 2025.</i></p>
2	Delivery	The Constabulary undertakes tabletop walkthrough testing of various scenarios which could trigger a Disaster Recovery response. The most recent was conducted in October 2024 and focussed on the loss of the main datacentre. The Constabulary generally completes such testing annually however this is not currently done to a set schedule.	Consideration be given to formalising a schedule for the testing of Business Continuity and Disaster Recovery plans against varied scenarios.	<p><i>S: to formalise the testing with a schedule covering different scenarios each time.</i></p> <p><i>M: by completion of and approved policy and procedure.</i></p> <p><i>A: by the Technical team leaders.</i></p> <p><i>R: captured as part of the Technical team leaders meeting.</i></p> <p><i>T: by 30th June 2025.</i></p>

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Chris Bibby	ICT Auditor	chris.bibby@tiaa.co.uk	07799 868838
Paul Kamminga	Digital and Cyber Assurance Specialist	Paul.Kamminga@tiaa.co.uk	07980738516
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

OPFCC/Constabulary Staff	Title
Stephen Heywood	Chief Technology Officer DDaT
Adrian Nicholson	DDaT 2 nd Line Team Leader

Exit Meeting Date	6 th March 2025
Attendees	Stephen Heywood, Chief Technology Officer DDaT Adrian Nicholson, DDAT 2 nd Line Team Leader

Director/Commander Comment	<p>I have reviewed the actions and discussed with Stephen Heywood, CTO. We have put in place actions plans, which will be monitored through the governance outlined above. I have asked the CTO to bring the smart action plans to DDAT SLT where they will be monitored, and reviewed quarterly at Org Board, which is chaired by the ACC.</p> <p>Sean Robinson, Head of DDAT 17/04/25</p>
Deputy Chief Constable's Comment	<p>I note the findings of the audit, which are accepted by the Constabulary. Action will be taken to implement the recommendations, which will be overseen by the DDAT SLT and Organisational Board. The actions will be subject to monthly review at Organisational Board</p> <p>DCC Darren Martland 28/04/2025</p>
Considered for Risk Escalation	As the audit report contains an 'urgent' priority recommendation, the report will specifically be brought to the attention of the PFCC and Chief Constable.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Partially in place	1, 2, & 3	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	4, & 5	1

Other Findings



Risk Reference 7 on the Ops Command Risk Register is identified as "CCR Business Continuity", "There is a risk that: The Organisation needs to maintain resilience and efficient Business Continuity systems and abilities within HQ CCR and also the Fall-Back suite (Durranshill)."



The Constabulary holds a DDaT Risk Log to record risks on a more granular level to the Corporate Risk Register. Relevant to this review is a risk recorded as "DDaT/106 - Response to Cyber Security Alerts" - "There is a risk that the Constabulary will subject to a cyber incident, caused by a delay in identifying / responding to alerts received from the National Management Centre. Resulting in compromise to the confidentiality, availability and integrity of Constabulary data and information assets". The DDaT Risk Log is a live document and is updated monthly and submitted to the relevant team who manage overall risk to the Constabulary.



A level of insurance cover is available to the Constabulary in the event of a cyber-attack or interruption to ICT provision under its insurance policies.



The Constabulary's IT provision is a mix of on-premises and Cloud. Its primary Datacentre is located at the headquarters in Penrith with a secondary Datacentre at Durranshill, Carlisle. Physical servers on-premises run VMWare and host the Constabulary's Virtual Machine servers (VMs). The Constabulary's two Datacentres are configured in an Active/Passive mode for most critical services however some run in an Active/Active configuration with user connections split between sites.

Other Findings



The BCP lists Critical Activities for which DDaT is responsible, these are: Ensure Operational Resources have access to an adequate Radio Service to perform their operational duties. Airwave and equipment- radios; Provision the Command and Control Service required by the Constabulary to manage operational incidents (SAAB- Voice recording – Comms SKYPE – 999 and 101); Ensure appropriate Communication service via telephone is available to support operational Policing (internal Skype and non Comms calls); Ensure appropriate Communication service via email is available to support operational Policing (Internal and external Email service); Provide continued access to relevant internal intelligence data to allow appropriate decision making (Duties, RedSigma, PoliceWorks); Provide continued access to relevant External intelligence data to allow appropriate decision making (Internet/PSN links to PND, PNC, CPS); Ensure resources have the appropriate system access to execute their duties (Desktop equipment and connectivity WAN/LAN PSN); and, Ensure resources have the appropriate mobile access to execute their duties (tablets and phone equipment and connectivity 4G, Intune).

The Head of DDaT is the Activity Owner for all of these identified Critical Activities.



The BCP contains a link to Annex C, an action log for recording actions and decisions taken in responding to an incident and an embedded Annex D, which identifies key interdepartmental dependencies for each of the Critical Activities, with control measures and requirements listed along with individuals responsible.



The BCP states that "Any individual has the authority to "activate" a BCM plan if required by notifying his or her senior manager, who in turn may request that a Strategic Coordinating Group (SCG) be formed.



The DDaT team employs a range of backup and retention policies to ensure that both system level and data backups are appropriate in terms of frequency and retention for individual systems / data sets, with multiple copies and different time points, spread across different locations as appropriate. Full system / VM backups are taken in addition to snapshots.

Local backups are taken to a Dell Data Domain DD6900 backup appliance located at the Constabulary's HQ datacentre. Data Domain appliances are deduplication storage systems designed for backup and Disaster Recovery. The system is highly resilient, providing redundancy through the use of Raid 6 which allows for two component disk failures without data loss, failed disks can be removed from the array and replaced allowing the appliance to return to full operational resilience. Backup data is cloned to a Data Domain Virtual Edition appliance which resides in the Azure Cloud, for critical systems, backup data is also replicated to the Dell Cyber Recovery service.



Technical guides are available to the DDaT team for various types of recovery / restores to aid the efficient recovery of systems and files along with guides for all aspects of the backup systems in use.



The DDaT team have in development a range of playbooks to guide response to cyber and other incidents such as: data loss; malware; phishing, and URL phishing; and ransomware.







Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Partially in place	6	2
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

-  Backups are checked daily for success or failure along with system health checks for the backup systems. Test restores of Virtual Machines (VMs) and SQL databases are regularly conducted including Bare Metal restores from both the production backup system (Dell Networker) and the Dell Cyber recovery vault. Test restores are required for the Constabulary's UKAS accreditation.
-  The Constabulary's main Datacentre at its Headquarters in Penrith, and the secondary Datacentre at Durranshill, Carlisle, are equipped with Uninterruptable Power Supply (UPS) provision to protect against short term power loss and generator provision for longer term outages. These systems are regularly maintained, tested and exercised.
-  The secondary Datacentre, which serves as the DR site (in addition to providing some mirrored live services) has VMs spun up and ready to switch to live mode in case of a need to failover provision to it.
-  In addition to the production backup system, the Constabulary has the Dell Cyber Recovery solution in place. This provides a secure vault environment which can be used for data recovery. Data is replicated over an air-gapped link to the secure vault and serves as an independent and immutable backup copy which can be restored to the production environment if required.

Scope and Limitations of the Review

- 1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

- 2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

- 3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

- 4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

- 5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

- 6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	26 th November 2024	26 th November 2024
Draft Report:	21 st March 2025	28 th April 2025
Final Report:	28 th April 2025	



PFCC Cumbria & Cumbria Constabulary

Assurance Review of Workforce Planning

June 2025

Final

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The risk that the Constabulary will not attain the headcount figure of 1,393 as at 30th September 2025 and 31st March 2026, if the Constabulary miss this target the Constabulary will be subject to a fine of £40,000 per officer.

SCOPE

The review considered the arrangements in place for workforce planning, including the Force's strategy and the delivery and monitoring of the current plan.

KEY STRATEGIC FINDINGS



The Human Resources Strategy and workforce planning process within the Constabulary involves analysing of the workforce, determining future needs and developing action plans.



As part of workforce planning, the Constabulary ensures the adequacy of staffing levels in relation to workload demands and community needs through the daily Organisational Pace Setter meetings.



Testing confirmed that the Constabulary strives to maintain Police Officer levels in line with Home Office targets and funding.



Workforce planning and its governance is a key Human Resource priority. The data from the Workforce Plan is regularly reviewed and assessed to ensure they support operational delivery.

GOOD PRACTICE IDENTIFIED



Workforce planning supports the Constabulary to be an employer of choice where employees feel valued and included.



The Constabulary met the UPLIFT target for 2023 and 2024.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
No Recommendations were identified.							

PRIORITY GRADINGS

1

URGENT

Fundamental control issue on which action should be taken immediately.

2

IMPORTANT

Control issue on which action should be taken at the earliest opportunity.

3

ROUTINE

Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Ade Kosoko	Audit Manager	Ade.Kosoko@tiaa.co.uk	07779031139
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

Constabulary Staff	Title
Kate Ruddick	HR Manager

Exit Meeting Date	28/05/2025
Attendees	HR Manager

Director/Commander Comment	<p>This positive report demonstrates the significant work within the department to manage the workforce. Risks are appropriately logged and managed. I note the considerations for a workforce plan to be documented.</p> <p>Matt Kennerley – Chief Superintendent</p>
Deputy Chief Constable's Comment	<p><i>I have read the report and note that 'substantial' assurance is provided in relation to the procedures for workforce planning and that there are no improvement recommendation/action points.</i></p> <p><i>I am assured that the procedures are in place for workforce planning.</i></p> <p><i>Recruitment and retention across all staff types will continue to be a priority during 2025/26 to ensure we meet our targets in relation to operation uplift and the neighbourhood policing guarantee and to continue our mission to 'Keep Cumbria Safe'. The workforce plan and recruitment timeline will be monitored through the monthly workforce board and the weekly force resourcing meeting.</i></p> <p><i>Temp. CC Darren Martland 09/06/2025</i></p>
Considered for Risk Escalation	

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-

Other Findings



A Human Resources (HR) Strategy approved by the Chief Officer Group for the period 2024-2028 is in place. The Strategy details the Constabulary's HR Mission and Objectives and Strategy Actions to be taken to ensure the overall HR Mission is fulfilled. It is designed to support and enable the delivery of the key Strategic Objectives for the Police, Fire & Crime Commissioner (PFCC) and Cumbria Constabulary's priorities for all HR related activities. It further documents the current establishment and future requirements including changes required to meet the Constabulary's mission to deliver an outstanding police service to keeping Cumbria Safe which is to be achieved through the 4C's model "Contempt", "Compassion", "Community" and "Care". Other areas covered within the HR Strategy include the HR Workforce Planning Strategy covering the following areas (Diversity Profile, Staff Establishment, Retention Analysis and Capacity-Police Staff Attrition), HR Priorities such as Workforce Planning and Governance, Recruitment and Retention and the HR Delivery Plan.



The HR Manager(s) with the support of the Workforce Data Officer leads on workforce planning arrangements within the Constabulary reporting to the Superintendent and Chief Superintendent; they are supported by other relevant members of staff such as Chief Officers and Chief Constables as appropriate.



There is currently no standalone Workforce Strategy in place. Management confirmed one was previously drafted but not progressed for publication. This is to be re-evaluated beginning June 2025 following the publication of the Force's Management's Statement. Workforce planning arrangements are, however, adequately covered in the current HR Strategy. Development of a Workforce Strategy/Plan is an ongoing action plan contained within the HR Strategy.

Other Findings



The risk that the Constabulary will not attain the headcount figure of 1,393 in September 2025 and March 2026 leading to a fine of £40,000 per officer is identified within the Human Resources Risk Register. Appropriate mitigating controls were noted to be in place. The numbers are continually monitored through the workforce data plan. The risk was last reviewed and updated by the Risk Owner in May 2025 as part of regular review arrangements.



A workforce plan for both Police Officers and Staff forecasted up until 2030 is in place. Data included in the plan is obtained from the Constabulary's HR system (iTrent) each Monday. The workforce plan is maintained by the Workforce Data Officer, reviewed and updated weekly and monthly. It was noted, the plan forms part of the budgeting process for the Constabulary and as such is formally reviewed and approved by the Strategic Management Board each year. A review of the workforce plan for both staff groups showed it contained details on starters, leavers, intake planning, turnover rate, establishment changes, and budgeting implications. It was further confirmed that each week, a weekly establishment report which outlines establishment vacancies, starters with forecast intakes and leavers, is produced and shared with the Chief Officers and Chief Constable and Senior Managers. This is further shared with the Workforce Board and the Strategic Management Board during their meetings.



The Constabulary provides monthly and quarterly returns detailing workforce arrangements to the Home Office. The monthly report evidenced to be last reported in November 2024 provides details/ data on the total headcount within the Constabulary based on ethnicity, recruitment activities i.e. number of applications received, recruitment costs, details of transferee applications being processed, pre-employment checks undertaken, leavers and reasons for leaving amongst others. Each data set reported is quality checked to ensure that the figures tally and that the information provided is accurate.



A briefing was issued in 2023 to the Chief Officers relating to the decision making around resource allocation. Initial reviews for the different units were carried out in 2022. The Constabulary reviewed the Target Operating Model (TOM) of some of its functions considering the implementation of a Basic Command Unit and recommending the different functions/ teams to be reconfigured into a two Basic Commands Unit structure ensuring accurate resource allocations to the functions/teams in response to demand, priority and emergency. Following the reviews, this was configured into the Constabulary's workforce plan and is monitored through various meetings. In relation to daily staffing levels, it is understood that this is discussed at Organisational Pacesetter daily. This is chaired by the Gold Commander and attended by the Resource Coordination Team.



The Constabulary pulls data from the HR system each Monday and this is the basis for the reports and any data requests. The data pulled was confirmed to be uploaded on a shared site accessible to relevant stakeholders i.e. Senior Managers and Finance.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

- It was confirmed that each week, a Force Resource Meeting is held. This meeting attended by HR Managers, Deputy Chief Constable, and Assistant Chief Constables reviews actions and makes decisions relating to establishment, resourcing, resignation and retirements, sickness and limited duties, special leave requests and staff vacancies. These weekly meetings are further supported by Bronze weekly open and closed meetings attended by relevant heads, Superintendents, Chief Inspectors, HR Managers/Advisers, Finance Officers as required and relevant members of staff where required. Topics discussed include Requests to advertise / fill established vacancies, Establishment Vs Deployment numbers: gaps and plans to mitigate – staff and officers, Resignations and Retirements, Review of Temporary / Acting Promotions / NPPF and Training / Skills gaps identification and forward planning.
- The HR Manager shares copies of the workforce plan including a summary of changes to the plan to Chairs of the FRM/Bronze meetings in advance of their meetings.
- It was noted that as at 31st March 2024, the budgeted establishment for Officers was 18.4% higher than 6 years ago and the actual establishment (strength) was 17.5% higher than 6 years ago. For Police Staff since 2018, it was confirmed that there has been an increase in Police Staff posts. All vacancies are subject to the Constabulary's governance process which includes the various meetings held to review posts before advertising. For Officers, recruitment for transferees and re-joiners remain ongoing to maintain required numbers.
- The Constabulary has reviewed and streamlined the Workforce Governance process. This now includes a weekly workforce meeting to review all Police Officer and Staff vacancies, and a weekly meeting with the Deputy Chief Constable to review high level vacancy information and escalation of any key issues. The Constabulary ensures that data accurately reflects the deployment of officers and staff to meet operational needs.
- It was noted that the Constabulary surpassed the Uplift target of 1,368 in March 2023 by 22, and the uplift target of 1,397 by 4 in March 2024. Additional funding was received for 17 of these officers in 2024/25. A further 8 officers have been temporarily allocated on top of the 17, subject to funding rules. The Constabulary therefore worked to a headcount target of 1,393, assessed in both September 2024 and March 2025. The target of 1,393 for March 2025 was not achieved, missed by eight and management confirmed this is on track for March 2026

Scope and Limitations of the Review

- 1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

- 2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of Arrangements

- 3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

- 4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

- 5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

- 6. The table below sets out the history of this report:

Stage	Issued	Response Received
Audit Planning Memorandum:	8 th January 2025	15 th January 2025
Draft Report:	3 rd June 2025	10 th June 2025
Final Report:	10 th June 2025	



PFCC Cumbria & Cumbria Constabulary

Assurance Review of Body Worn Video

June 2025

Final

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

It is a requirement through several legislations i.e. Surveillance Camera Code of Practice and General Data Protection Regulation that the Police Force, use BWV in the lawful execution of their duties, for the purpose of the prevention and detection of crime whilst ensuring accountability and transparency.

SCOPE

The review considered the arrangements for providing an effective audit trail for the use of body worn video (BWV) cameras including requirements for compliance with legislation including data protection requirements.

KEY STRATEGIC FINDINGS



The arrangements for providing effective use of Body Worn Video (BWV) cameras including requirements for compliance with legislation and data protection requirements are directed by the Body Worn Video Policy and Procedure.



The arrangements in place in relation to the use of Body Worn Video ensure accountability and transparency.



The use and storage of BWV footage was found not to be fully compliant with National Digital and Physical Evidence Retention Guidance and General Data Protection Regulations (GDPR).



Testing identified that there are sufficient monitoring arrangements to ensure compliance by officers on the use of Body Worn Video.

GOOD PRACTICE IDENTIFIED



BWV footage is used by the Constabulary to quickly resolve complaints and avoid lengthy investigations. This contributes to a net reduction in complaints and subsequent disciplinary action, by providing a clear and impartial record of any interaction.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	0	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Testing found instances where the retention categories used by the Constabulary for BWV was not in line with relevant guidance i.e. National Digital and Physical Evidence Retention Guidance. In one of the instances, it was seen that non-evidential footages are held for 90 days against 31 days as stipulated in guidance to comply with General Data Protection Regulations (GDPR). Management stated the increase of retention to 90 days was approved by the then Deputy Chief Constable in 2022. This approval could however not be evidenced. The National Digital and Physical Evidence Retention Guidance states "Where a decision is made to retain a record for longer than the designated retention period, the justification and lawful basis for the extended timescale must be recorded".	Where a decision is made to retain a record for longer than the designated retention period stated in the relevant guidance, the justification and lawful basis for the extended timescale be recorded to preserve the audit trail.	2	<p><i>The decision to retain information beyond national guidelines was made by the SIRO (DCC Carden) in Information Management Board. However, there was some challenge in supplying the record of the decision to the auditor.</i></p> <ul style="list-style-type: none"> <i>S- Review the Constabulary policy / procedure in line with new national guidance on BWV footage with review of retention periods.</i> <i>M- Measurable by approval and publication of the revised policy/procedure document.</i> <i>A- Policy is already in existence so a review in line with new guidance is achievable in the timescales</i> <i>R- Policy is already in existence, this is a review in line with new guidance so can realistically be achieved.</i> <i>T- Operations Scrutiny Board on the 19th August followed by SMB 08th September.</i> 	08/09/25	Chief Superintendent Kennerley

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Ade Kosoko	Audit Manager	Ade.Kosoko@tiaa.co.uk	07779031139
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

Constabulary Staff	Title
Matthew Kennerley	Chief Superintendent

Exit Meeting Date	22/04/2025
Attendees	Matthew Kennerley – Chief Superintendent

Director/Commander Comment	<p>I am satisfied that the issue raised was more to do with recording of decisions in the governance structure than the Constabulary operating without due consideration or management oversight. I would suggest a review of the retention periods as the national guidance has now been revised.</p> <p>Matthew Kennerley – Chief Superintendent 30/05/2025</p>
Deputy Chief Constable's Comment	<p>I have reviewed the report in relation to the Use of Body Worn Video. I have noted that the report provides 'reasonable' assurance with just 1 important level recommendation. I will ensure that progress against this recommendation is tracked through Operations Scrutiny Board in line with the agreed timescales.</p> <p>DCC Darren Martland 02/06/2025</p>
Considered for Risk Escalation	N/A

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	1	-

Other Findings



The Constabulary uses Body Worn Videos (BWV) technology to keep Cumbria safe by gathering evidence to ensure offenders face justice and to provide reassurance to the communities that the Constabulary is using its powers appropriately. BWV assists the Constabulary in several ways such as reduction of complaints against officers and assisting with complaints/ investigation where needed, deterring offenders, promoting officer wellbeing, supporting lone-working and providing learning and development in assessment of the quality of officer interactions. Full details on the arrangements of BWV and its use within the Constabulary including the five key principles of the National Police Chief's Council followed is covered within the Body Worn Video Policy and Procedure. The Policy and Procedure further provides guidance on the camera set up considerations, how and when to record using the equipment including when not to record and who can record and steps to follow during recording. Other areas covered include post recording, training, deployment of BWV, accessing BWV footage and audit of BWV footage. The Body Worn Video Policy and Procedure was last reviewed and approved in May 2024 by the Operations Board.



The Chief Superintendent leads on BWV arrangements within the Constabulary and is responsible for ensuring that the Constabulary is always compliant with BWV legislation / regulation. As part of their role, the Chief Superintendent sits on several Groups i.e. National Portfolio Group to obtain national guidance and ensure that information obtained is disseminated and implemented within the Constabulary. They are supported by the ICT department.

Other Findings



Several pieces of legislation and regulation have been referenced within the Body Worn Video Policy and Procedure. They include the Data Protection Act 2018, the European Convention on Human Rights (ECHR), the Attorney General's Guidelines on Disclosure 2020, Freedom of Information Act 2000, Protection of Freedoms Act 2012 and the Surveillance Camera Code of Practice, Police and Criminal Evidence Act (PACE) 1984 and Mental Health Units (Use of Force) Act 2018. All the acts referenced serve as legal guidance for the Constabulary to follow to ensure there are no breaches when using BWV.



Body Worn Video does not exist in a risk register i.e. departmental risk register. Risks associated with Body Worn Video is however reviewed through the Stop and Search Use of Force Board meetings that are held monthly, chaired by the Chief Superintendent. During these meetings, risks identified with the use of BWV are identified and discussed with appropriate interventions identified, ensuring these are immediately applied to mitigate the identified risks.



The Constabulary expects that all users i.e. Police Officers, PSCOs and Special Constables to activate BWV to record events in specific circumstances unless there are legal or operational reasons not to do so. BWV protects the public by allowing interactions to be recorded and reviewed, ensuring powers are used correctly and protecting officers from spurious claims of mistreating the public. Users are encouraged to use BWV in the following circumstances: during a domestic abuse event, arrests, property search, vehicle stop, stop and search/person search, use of force, prisoner transport, and during authorised armed operations. Recording of events are duly monitored by the Constabulary and failure to record requires explanation and justification which is to be recorded and in cases where the users are repeatedly failing to record footage without justification, this is considered a misconduct. The BWV currently used by the Constabulary is made by Axon and has a central repository where data/ footage is stored in the cloud.



It was noted that, within the last three months, the Constabulary has had two cohorts of trainees completing training relating to BWV. These were completed in January 2025 and March 2025 respectively. It was further noted that the trainers update the system once the final session for all trainings for new recruits have been completed. A total of 44 students were confirmed by management to have received BWV training. Whilst 23 of the 44 received BWV training in March 2025, their records are yet to be updated as they are still in training. Training records of the 21 students who completed their training in January 2025 and have had their final sessions, was requested during the audit to confirm that the training took place. Training records for 20 students were provided and this confirmed that the training did take place and that their records were appropriately updated. In relation to the last student (the 21st), management confirmed they had completed training and that there was an admin error in updating their record. This was confirmed to have been rectified.



The Police, Fire & Crime Commissioner, Chief Constable and Chief Fire Officer all wish to ensure high standards of integrity and ethical working within Cumbria Constabulary, and the Office of the Police, Fire and Crime Commissioner. To achieve such assurances and provide openness and accountability to the public, they have established a Community Scrutiny Panel. This panel provides a forum which challenges, encourages and supports the Police, Fire and Crime Commissioner and the Chief Constable in monitoring and dealing with integrity and ethical issues within the organisation. The Community Scrutiny Panel provides robust independent and transparent system of oversight of the way complaints and misconduct allegations are made against officers and staff ensuring that these investigations are well handled as decisions and actions taken need to ensure public trust and confidence in policing. To ensure openness and transparency, the agenda and reports are not subject to restrictions and are published following the panel meetings. A quarterly report is made to the Commissioner's Public Accountability Conferences meetings to provide assurance on the work they have carried out and scrutinised. The sharing of information with external scrutiny groups increases transparency and accountability to identify areas of concern, reflective learning, best practice and promotion of good work that is being carried out in the communities. A sample of reports shared with the Panel was seen during the audit with the latest report dating back to February 2025. This evidenced scrutiny on the Use of BWV.

Other Findings



BWV footage is subject to the principles outlined in the Data Protection Act. Strict access to any database or server containing BWV footage is maintained and a comprehensive audit log of all footage retained. All Officers were confirmed to have separate log in credentials only accessible via work computers. It was noted that Officers are able to access the footage of colleagues where there is a clear policing purpose. This does not apply to "restricted" footage. Footage is only accessed where there is a legitimate reason to do so and necessary to complete official duties as accessing information without a legitimate reason amounts to an offence under the Data Protection Act and authorised access to or the misuse of the footage or information constitutes an offence under Computer Misuse Act 1990. The retention, review and disposal of BWV footage at the Constabulary has been developed in line with all relevant legislation and current guidance. This ensures the integrity of data throughout the journey. The duration of the retention of the footage was confirmed to be governed by the National Digital and Physical Evidence Retention Guidance, Management of Police Information (MOPI) including Body Worn Video Guidance that specifies that the amount of time the footage is retained for and that retention of the footage should be driven by the conclusion of a case after going through the criminal justice process. The addition to this is the two- six months categories to comply with the Police Reform Act 2002 that requires footage to be protected to clarify the requirements in relation to complaints against staff or whether it is required for an investigation. The retention categories for BWV used by the Constabulary are:

- 1) Uncategorised – 90 days.
- 2) Evidential – 7yrs.
- 3) Non-Evidential – 90 days.
- 4) Potential complaint - 1 yr.
- 5) Restricted – until manually deleted.

It was further confirmed that the system automatically deletes after these periods have expired.



Training for BWV is delivered for new intakes and transferees by the ICT department and other delegated members of staff. It was confirmed that during this training, the use of BWV is covered including the legalisation and considerations of when to use and when not to use, how evidence is stored and downloaded and how to share evidence including how to create clips and images. Other elements covered within the training include discussions on the specifications of the camera itself and its functionalities, portals for evidence upload (evidence.com) which is a digital evidence management system and apps including redactions. Management confirmed the training is only delivered once and that the Constabulary regularly issues updates via internal communications when things change. Evidence was seen for an instance where an update was shared with employees of the Constabulary in relation to the use of BWV in courts. This was confirmed to be published on the Constabulary's "Need to Know"/BWV web page. Management further confirmed if legislation or requirements of the use of BWV were to significantly change, the Constabulary would consider a full training package for officers. It was noted, the current training package is being changed to fully align with the Constabulary's policy and procedure on BWV. Management confirmed there are no gaps as a result. Evidence of training materials used were seen during the audit. These were recently dated.



There are arrangements in place within the Constabulary to ensure the use of BWV is lawful, necessary and balanced for the purposes for which they are intended. These arrangements include internal review of BWV footages on a monthly basis where use of BWV is monitored and reported to the Stop and Search Use of Force Board, performance monitoring through Power BI, to see how BWV is being used, the use of feedback register and external scrutiny by the Community Scrutiny Panel. The Constabulary also ensures ongoing compliance with the Surveillance Camera Code of Practice which mandates that surveillance cameras must be employed only for specific and legitimate purposes, and only when there is a pressing need to do so. It further emphasises transparency, accountability, and the protection of individual privacy rights. To be compliant, an annual self-assessment report to the Surveillance Camera Commissioner is submitted confirming adherence with the Code of Practice and identifying areas for improvement. It was however noted; this was last submitted in August 2022 due to changes in Government requirements. Evidence of the last return and submission in 2022 was seen during the audit.



BWV footage is shared with Community Scrutiny Panels during quarterly meetings. This panel consists of members of the public and they select a number of footages to watch and provide feedback to help the Constabulary improve the service being delivered or to affect a change that ensures accurate compliance. In terms of public consultation on the use of BWV, management confirmed this was initially undertaken with the Community Advisory Group now called the Strategic Independent Advisory Group at inception of the new BWV equipment dating back several years. Consultations were held at that time in relation to the development of the BWV policy and its uses. Management however confirmed, consultations in relation to the use of BWV have not taken place since then as changes to the use of BWV is dictated by National Policy. Feedback from the different groups or panels are however taken on board for consideration.







Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

-  Footage from BWV is used by the constabulary as a learning tool to improve quality of service delivered by users and for review to ensure compliance by officers in high-risk areas of policing especially where public confidence could be significantly impacted i.e. during Use of Force/ Stop and Search. Delegated authorities can review footage from the cloud-based system on a monthly basis and any learning points identified by the reviewer is communicated to the officers appropriately. Feedback from this is documented on the Constabulary Feedback Register. The audit exercise is to ensure learning and improvement across the Constabulary. As part of the audit, the system is also audited by the Strategic Insight and Performance Command to provide management information to business areas. Audit of the system was seen to be last undertaken in March 2025.
-  External scrutiny of BWV is conducted by Community Scrutiny Panel and the Independent Ethics and Integrity Panel. The scrutiny undertaken helps to drive improvements and inform compliance with policy and relevant legislation.
-  BWV footages are used by the Constabulary to quickly resolve complaints and avoid lengthy investigations. This contributes to a net reduction in complaints and subsequent disciplinary action, by providing a clear and impartial record of any interaction.
-  Officers that are deemed high risk are mandated to always ensure that they wear BWV during police operations.

Scope and Limitations of the Review

- 1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

- 2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of Arrangements

- 3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

- 4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

- 5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

- 6. The table below sets out the history of this report:

Stage	Issued	Response Received
Audit Planning Memorandum:	7 th February 2025	13 th February 2025
Draft Report:	14 th May 2025	9 th June 2025
Final Report:	10 th June 2025	



Police, Fire and Crime Commissioner for Cumbria
and Cumbria Constabulary

Internal Audit Annual Report

June 2025



Executive Summary

Introduction

This is the 2024/25 Annual Report by TIAA on the internal control environment at Police, Fire and Crime Commissioner for Cumbria. The annual internal audit report summaries the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control.

Our approach is based on the International Standards for the Professional Practice of Internal Auditing which have been developed by the Institute of Internal Auditors (IIA) and incorporate the Public Sector Internal Audit Standards (PSIAS). In 2022, TIAA commissioned an External Quality Assessment (EQA) of its internal audit service. The independent EQA assessor was able to conclude that TIAA 'generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF).' 'Generally conforms' is the highest rating that can be achieved using the IIA's EQA assessment model. Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards.

TIAA adopted the IIA Global Internal Audit Standards in January 2025 and performance against the standards will be reported in future reports.

Internal Audit Planned Coverage and Output

The 2024/25 Annual Audit Plan approved by the Joint Audit Committee was for 202 days of internal audit coverage in the year including 22 days carried forward from 2023/24.

During the year there were no changes to the Audit Plan.

The planned work that has been carried out against the plan and the status of work s set out at Annex A.

No extra work was carried out which was in addition to that set out in the Annual Audit Plan.

Assurance

TIAA carried out 16 reviews, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve Police, Fire and Crime Commissioner for Cumbria and Cumbria Constabulary's objectives. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex A and a summary is set out below.

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	7	6
Reasonable Assurance	7	6
Limited Assurance	2	-
No Assurance	-	-

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

HEAD OF INTERNAL AUDIT'S ANNUAL OPINION

TIAA is satisfied that, for the areas reviewed during the year, the Office of the Police, Fire and Crime Commissioner for Cumbria and Cumbria Constabulary have reasonable and effective risk management, control and governance processes in place.

This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by the Police, Fire and Crime Commissioner for Cumbria and Cumbria Constabulary from their various sources of assurance.

We made the following total number of recommendations on our audit work carried out in 2024/25. The numbers in brackets relate to 2023/24 recommendations.

Urgent	Important	Routine
2 (0)	19 (14)	17 (7)

Audit Summary

Control weaknesses: There were two areas reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' assurance. These areas related ICT Disaster Recovery and Fleet Fuel Usage. Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

Recommendations Made: We have analysed our findings/recommendations by risk area and these are summarised below.

Risk Area	Urgent	Important	Routine
Directed			
Governance Framework	2	4	5
Risk Mitigation	0	1	0
Compliance	0	10	6
Delivery			
Performance Monitoring	0	4	5
Sustainability	0	0	0
Resilience	0	0	1

Operational Effectiveness Opportunities: One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

Operational
3

Independence and Objectivity of Internal Audit

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

Performance and Quality Assurance

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	100%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	100%
Compliance with IIA Internal Audit Standards	100%	100%

Release of Report

The table below sets out the history of this Annual Report.

Date Report issued:	12 th June 2025
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Actual against planned Internal Audit Work 2024/25

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Risk – Mitigating Controls	Assurance	0	10	Substantial	Deferred from 2023/24 Final Report Issued
Use of Social Media	Assurance	0	12	Substantial	Deferred from 2023/24 Final Report Issued
Equality, Diversity and Inclusivity	Assurance	10	10	Reasonable	Final Report Issued
Contractor Vetting	Assurance	12	12	Substantial	Final Report Issued
Data Protection and GDPR	Assurance	10	10	Reasonable	Final Report Issued
Stop and Search	Assurance	12	12	Reasonable	Final Report Issued
Fleet - Fuel Usage	Assurance	8	8	Limited	Final Report Issued
Use of Force Reporting	Assurance	10	10	Reasonable	Final Report Issued
Wanted People	Assurance	12	12	Reasonable	Final Report Issued
Budgetary Control	Assurance	8	8	Substantial	Final Report Issued
ICT – Disaster Recovery	Assurance	10	10	Limited	Final Report Issued
Business Continuity	Assurance	10	10	Reasonable	Final Report Issued
Payroll	Assurance	10	10	Substantial	Final Report Issued
Workforce Planning	Assurance	12	12	Substantial	Final Report Issued
Security of Seized Cash	Assurance	10	10	Substantial	Final Report Issued
Body Worn Video	Assurance	12	12	Reasonable	Final Report Issued
Follow-up	Follow-up	12	12	N/A	Final Report Issued
Annual Planning	Management	2	2	-	Annual Plan Issued
Annual Report	Management	2	2	-	Annual Report Issued
Audit Management	Management	18	18	-	-
Total Days		180	202		

Joint Audit Plan for the Police, Fire and Crime Commissioner for Cumbria and the Chief Constable of Cumbria Constabulary

Year ending 31 March 2025

30 April 2025



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Key developments impacting our audit approach

Local Audit Reform

External factors

Proposals for an overhaul of the local audit system

On 18 December 2024, the Minister of State for Local Government and English Devolution, Jim McMahon OBE, wrote to local authority leaders and local audit firms to announce the launch of a strategy to overhaul the local audit system in England. The proposals were also laid in Parliament via a Written Ministerial Statement.

- The government’s strategy paper sets out its intention to streamline and simplify the local audit system, bringing as many audit functions as possible into one place and also offering insights drawn from audits. A new Local Audit Office will be established, with responsibilities for:
- coordinating the system – including leading the local audit system and championing auditors’ statutory reporting powers;
- contract management, procurement, commissioning and appointment of auditors to all eligible bodies;
- setting the Code of Audit Practice;
- oversight of the quality regulatory framework (inspection, enforcement and supervision) and professional bodies; and
- reporting, insights and guidance including the collation of reports made by auditors, national insights of local audit issues and guidance on the eligibility of auditors.

The Minister also advised that, building on the recommendations of Redmond, Kingman and others, the government will ensure the core underpinnings of the local audit system are fit for purpose. The strategy therefore includes a range of other measures, including:

- setting out the vision and key principles for the local audit system;
- committing to a review of the purpose and users of local accounts and audit and ensuring local accounts are fit for purpose, proportionate and relevant to account users;
- enhancing capacity and capability in the sector;
- strengthening relationships at all levels between local bodies and auditors to aid early warning system; and
- increased focus on the support auditors and local bodies need to rebuild assurance following the clearing of the local audit backlog.

Our Response

Grant Thornton welcomes the proposals, which we believe are much needed, and are essential to restore trust and credibility to the sector. For our part, we are proud to have signed 83% of our 2022/23 local government audit opinions without having to apply the local authority backstop. This compares with an average of less than 30% sign off for other firms in the market. We will be keen to work with the MHCLG, with existing sector leaders and with the Local Audit Office as it is established to support a smooth transition to the new arrangements.

Key developments impacting our audit approach

National Position

Funding

Police forces are facing years of underfunding and a lack of support. UNISON warns that police forces in England and Wales could face a combined budget shortfall of almost £721m by 2026. The macroeconomic climate is challenging and under the new Government’s fiscal rules, there is little optimism that the public sector and policing will be afforded large budget increases in the short/medium term. Police forces suffered more than most during the austerity years of the 2010s and with relatively small levels of revenue and capital reserves, there is serious concern how policing will cope with another round of Government cuts.

Unlike Councils who have demand led statutory services, the impact of budget cuts to policing is unlikely to result in financial crisis i.e. S114. Rather, the impact of the budget cuts in the 2010s was significant capital disposals and an almost linear relationship with the decline in the number of police officers and staff. Budget cuts slow down recruitment which ultimately impacts the police’s ability to prevent, investigate and bring to justice the perpetrators of crime.

Public trust

Public trust in the police is at historically low levels. YouGov poll the public monthly asking the question “Are the police doing a good job?”. In December 2019, 77% of respondents said they were doing a good job. In 2024, this had fallen to just 50%, with 40% of respondents saying there were not doing a good job. One of the factors behind the decline in trust and confidence in policing is the array of misconduct and criminal acts committed by Police officers in recent years. A key strategic challenge for all police forces is restoring and rebuilding trust.

Police officer uplift programme (PUP) and vetting

There is uncertainty about the long-term impact of the additional officers that have been recruited. Recruiting and training police is not a simple or quick process. It requires forward planning, time, certainty, and the money to pay salaries of police officers. Rapid recruitment has led to concerns over the adequacy of vetting arrangements and rapid recruitment has placed a burden on supervising officers.

Our Response

Police Forces Law enforcement agencies grapple with a range of challenges, including rising crime rates, budget constraints, recruitment and retention of qualified personnel, community relations, and the ever-evolving landscape of cybercrime.

The cultural problems that have resulted in a crisis of public trust cannot be resolved with financial resources alone. The police require a comprehensive reorganisation of its procedures, culture, and financial support

Our value for money audit work continues to identify significant weaknesses in all criteria of the Code of Audit Practice. This shows that Police bodies are facing increasing pressure to provide services while managing change and reducing costs. We understand that the environment in which our audited bodies operate is dynamic and challenging and this understanding allows us to have insightful conversations and adapt our approach to delivering our audit work accordingly.

We share the optimism we have seen within our Police bodies about its highly trained, skilled workforce and know there is a focus on improving quality and reducing costs. We will work with you as you strive to deliver these aims.

Key developments impacting our audit approach

New accounting standards and reporting developments

- Local authorities will need to implement IFRS 16 Leases from 1 April 2024. The main difference from IAS 17 will be that leases previously assessed as operating leases by lessees will need to be accounted for on balance sheet as a liability and associated right of use asset. More information can be found on the next slide.
- The FRC issued revisions to ISA (UK) 600 ‘Audits of group financial statements (including the work of component auditors)’. The revised standard includes new and revised requirements that better aligns the standard with recently revised standards such as ISQM 1, ISA 220 (Revised) and ISA 315 (Revised 2019). The new and revised requirements strengthen the auditor’s responsibilities related to professional scepticism, planning and performing a group audit, two-way communications between the group auditor and component auditor, and documentation. The changes are to keep the standard fit for purpose in a wide range of circumstances and the developing environment.

Our Response

- Detailed review of the Group's implementation of IFRS 16. More information can be found on the next slide.
- Enhanced procedures in respect of audits of group financial statements

Key developments impacting our audit approach

Our commitments

- As a firm, we are absolutely committed to audit quality and financial reporting in the police sector. Our proposed work and fee, as set out further in this joint Audit Plan, has been agreed with both Chief Finance Officers.
- To ensure close work with audited bodies and an efficient audit process, our preference as a firm is either for our UK based staff to work on site with you and your staff or to develop a hybrid approach of on-site and remote working. Please confirm in writing if this is acceptable to you, and that your officers will make themselves available to our audit team. This is also in compliance with PSAA contract guidance which requires us to commit to onsite working.
- We would like to offer a formal meeting with the Police, Fire and Crime Commissioner and Chief Constable twice a year, and with both Chief Finance Officers quarterly as part of our commitment to keep you fully informed on the progress of the audit.
- At an appropriate point within the audit, we would also like to meet informally with the Chair of your Joint Audit Committee, to brief them on the status and progress of the audit work to date.
- Our VfM work will continue to consider the arrangements in place for you to secure economy, efficiency and effectiveness in the use of your resources.
- Consideration of progress against previously agreed recommendations can be found on page 28.
- We will continue to provide you and your Joint Audit Committee with sector updates providing our insight on issues from a range of sources via our Audit Committee updates.
- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretation, discuss issues with our experts and create networking links with other clients to support consistent and accurate financial reporting across the sector.



Key developments impacting our audit approach

Our responses

- With the ongoing financial pressures being faced by local authorities, in planning this audit we have considered the financial viability of the Police, Fire and Crime Commissioner for Cumbria and the Chief Constable of Cumbria Constabulary ('the PFCC and Chief Constable'). We are satisfied that the going concern basis remains the correct basis behind the preparation of the accounts. We will keep this under review throughout the duration of our appointment as auditors of the PFCC, Group and Chief Constable.
- There is an increased incentive and opportunity for organisations in the public sector to manipulate their financial statements due to ongoing financial pressures. We are required to identify a significant risk with regard to management override of controls.
- There is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue - refer to page 16. We have determined that this risk can be rebutted.
- Under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure - refer to page 17. We have determined that this risk can be rebutted.
- We identified significant audit risks relating to valuation land and buildings and valuation of the pension fund net asset / liability – refer to pages 18/19.
- We also identified an other audit risk in relation to IFRS 16 Implementation – refer to page 20.



IFRS 16 Leases



Summary

IFRS 16 Leases is now mandatory for all Local Government Police bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Introduction

IFRS 16 updates the definition of a lease to:

- “a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.” In the public sector the definition of a lease is expanded to include arrangements with nil consideration.

This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions below), a major change from the requirements of IAS 17 in respect of operating leases.

There are however the following exceptions:

- leases of low value assets (optional for LG)
- short-term leases (less than 12 months).

Lessor accounting is substantially unchanged leading to asymmetry of approach for some leases (operating). However, if a police body is an intermediary lessor, there is a change in that the judgement, as to whether the lease out is an operating or finance lease, is made with reference to the right of use asset rather than the underlying asset. The principles of IFRS 16 will also apply to the accounting for PFI assets and liabilities.

Systems and processes

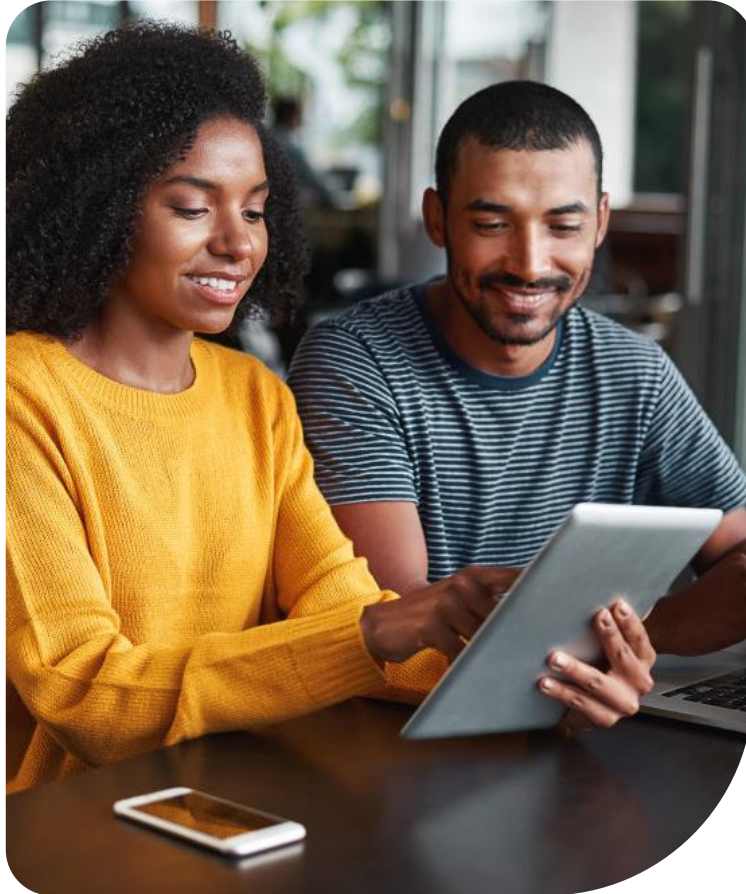
We believe that most Police Bodies will need to reflect the effect of IFRS 16 changes in the following areas:

- accounting policies and disclosures
- application of judgment and estimation
- related internal controls that will require updating, if not overhauling, to reflect changes in accounting policies and processes
- systems to capture the process and maintain new lease data and for ongoing maintenance
- accounting for what were operating leases
- identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate

Planning inquiries

As part of our planning risk assessment procedures, we have made separate inquiries with management to understand the implementation plan. We would appreciate a prompt response to these inquiries in due course.

The Backstop



Local Government National Context – The Backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- for years ended 31 March 2023 and earlier by 13 December 2024; and
- for years ended 31 March 2024 by 28 February 2025; and
- for years ended 31 March 2025 by 27 February 2026.

The Statutory Instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and enable to the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

In the audit report for the year ended 31 March 2024, an unqualified opinion was issued, therefore the PFCC and Chief Constable were not impacted by the backstop.

Introduction and Headlines

Introduction and headlines



Purpose

- This document provides an overview of the planned scope and timing of the statutory audit of the PFCC and Chief Constable for those charged with governance. Those Charged with governance is the PFCC and the Chief Constable as each is a corporation sole.

Respective responsibilities

- The National Audit Office (“the NAO”) has issued a document entitled Code of Audit Practice (“the Code”). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the agreed Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of the PFCC and Chief Constable. We draw your attention to these documents.

Scope of our Audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the PFCC and Chief Constable’s financial statements that have been prepared by management with the oversight of those charged with governance; and we consider whether there are sufficient arrangements in place at the PFCC and the Chief Constable for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or those charged with governance of your responsibilities. It is the responsibility of the PFCC and Chief Constable to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the PFCC and Chief Constable is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the PFCC and Chief Constable’s business and is risk based.

Introduction and headlines (continued)

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of control
- Valuation of land and buildings
- Valuation of the pension fund net asset / liability

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

Group Audit

The PFCC is required to prepare group financial statements that consolidate the financial information of the PFCC and Chief Constable.

Materiality

We have determined planning materiality to be £5.100m (PY £4.087m) for the Group, £4.540m for the PFCC single entity financial statements and £4.430m for the Chief Constable single entity financial statements, which equates to 2.5% of the prior year gross expenditure for the year. For our audit testing purposes, we apply the lowest of these materiality amounts, which is £4.430m.

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance.

Clearly trivial has been set at £0.222m (PY £0.171m).

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any significant weakness areas or related risks, requiring separate attention. We will continue to monitor and update our risk assessment and responses until we issue our Auditor's Annual Report.

Audit logistics

Our planning work commenced in March and is continuing into April and our final visit will take place from mid June. Our key deliverables are this Joint Audit Plan, our Joint Audit Findings Report and Joint Auditor's Annual Report.

Our proposed fee for the audit will be £96,546 (PY: £96,240) for the PFCC and £54,929 (PY: £ 52,109) for the Chief Constable, subject to the bodies delivering a good set of financial statements and working papers and no significant new financial reporting matters arising that require additional time and/or specialist input.


We have complied with the Financial Reporting Council's Ethical Standard (revised 2024) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements

Identified risks

Significant risks identified


Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Significant risk	Risk Relates to	Reason for risk identification	Audit team’s assessment	Planned audit procedures
Management override of controls	PFCC / Chief Constable	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities.	We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.	We will: <ul style="list-style-type: none">• review accounting estimates, critical judgements and significant decisions made by management;• evaluate the design and implementation of controls;• review accounting policies and any changes to those policies;• test journals entries for appropriateness; and• review unusual significant transactions.



“In determining significant risks, the auditor may first identify those assessed risks of material misstatement that have been assessed higher on the spectrum of inherent risk to form the basis for considering which risks may be close to the upper end. Being close to the upper end of the spectrum of inherent risk will differ from entity to entity and will not necessarily be the same for an entity period on period. It may depend on the nature and circumstances of the entity for which the risk is being assessed. The determination of which of the assessed risks of material misstatement are close to the upper end of the spectrum of inherent risk, and are therefore significant risks, is a matter of professional judgment, unless the risk is of a type specified to be treated as a significant risk in accordance with the requirements of another ISA (UK).” (ISA (UK) 315).

In making the review of unusual significant transactions “the auditor shall treat identified significant related party transactions outside the entity’s normal course of business as giving rise to significant risks.” (ISA (UK) 550).



Management should expect engagement teams to challenge management in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide to engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management’s assumptions and request evidence to support those assumptions.

Significant risks identified (continued)

Significant risk	Risk Relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
The revenue cycle includes fraudulent transactions	PFCC / Chief Constable	Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue	<p>Having considered the risk factors set out in ISA (UK) 240 and the nature of the revenue streams of the PFCC and the Chief Constable, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; • the majority of revenue received by the PFCC derives from taxation and grant income which is difficult to manipulate; • all revenue received by the Chief Constable comes from the PFCC; and • the culture and ethical frameworks of public sector bodies, including the Chief Constable comes from the PFCC, mean that all forms of fraud are seen as unacceptable. <p>Therefore, we do not consider this to be a significant risk for the PFCC or Chief Constable.</p>	<p>As the risk has been rebutted, we do not consider this to be a significant risk for the PFCC or Chief Constable and standard audit procedures will be carried out. We will keep this rebuttal under review throughout the audit to ensure this judgement remains appropriate.</p> <p>We will:</p> <ul style="list-style-type: none"> • review and test, on a sample basis, revenue transactions, ensuring that it remains appropriate to rebut the presumed risk of revenue recognition. • design and carry out appropriate audit procedures to ascertain the recognition of income is in the correct accounting period using cut-off testing.

Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
The expenditure cycle includes fraudulent transactions	PFCC / Chief Constable	Practice Note 10 (PN10) states that as most public bodies are net spending bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure.	<p>We have identified and completed a risk assessment of all expenditure streams for the PFCC and Chief Constable. We have rebutted the presumed risk that expenditure may be misstated due to the improper recognition of expenditure for all expenditure streams.</p> <p>This is due to the low fraud risk in the nature of the underlying nature of the transactions. Employee costs account for 73% of expenditure and therefore we deem the overall risk that expenditure may be misstated due to improper recognition of expenditure to be low.</p>	<p>As the risk has been rebutted, we do not consider this to be a significant risk for the PFCC or Chief Constable and standard audit procedures will be carried out. We will keep this rebuttal under review throughout the audit to ensure this judgement remains appropriate.</p> <p>We will:</p> <ul style="list-style-type: none"> • review and test, on a sample basis, expenditure transactions, ensuring that it remains appropriate to rebut the presumed risk of expenditure recognition. • design and carry out appropriate audit procedures to ascertain the recognition of expenditure is in the correct accounting period using cut-off testing.

Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Valuation of land and buildings	PFCC	<p>The PFCC and Group revalue their land and buildings on a rolling two-yearly basis. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved, £63.8m as at 31 March 2024 and the sensitivity of this estimate to changes in key assumptions.</p> <p>The valuation of land and buildings is a key accounting estimate which is derived, depending on the valuation methodology, from assumptions that reflect market observations and the condition of the asset at the time.</p> <p>However, the valuation methodology for land and buildings is specified in detail in the CIPFA Code and the sector is highly regulated by RICS, therefore we will focus our audit attention on assets that have large and unusual changes and/or approaches to the valuation of land and buildings, as a significant risk requiring special audit consideration.</p>	We have, therefore, identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk of material misstatement.	<p>We will:</p> <ul style="list-style-type: none"> • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; • evaluate the competence, capabilities and objectivity of the valuation expert; • write to the valuer to confirm the basis on which the valuation was carried out to ensure that the requirements of the code are met; • challenge the information and assumptions used by the valuer to assess the completeness and consistency with our understanding; • evaluate the valuer's report to identify assets that have large and unusual changes and/or approaches to the valuation – these assets will be substantively tested to ensure the valuations are reasonable; • test a selection of asset revaluations performed during the year to see if they have been input correctly into the PFCC and Group asset register, revaluation reserve and Comprehensive Income and Expenditure Statement; and • evaluate the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially difference from current value at year-end.


Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Valuation of the pension fund net asset / liability (Local Government Pension Scheme – LGPS and Police Pension Fund – PPF)	PFCC / Chief Constable	<p>The PFCC and Chief Constable's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents significant estimate in the financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved (PPS – £1.079bn and LGPS – £733k (due to impact of asset ceiling) at 31 March 2024) and the sensitivity of the estimate to changes in key assumptions.</p>	We therefore identified valuation of the Group's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement	<p>We will:</p> <ul style="list-style-type: none"> • update our understanding of the processes and controls put in place by management to ensure that the PFCC and Chief Constable's pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluate the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work; • assess the competence, capabilities and objectivity of the actuary who carried out the Group's pension fund valuation; • test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; • undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and perform any additional procedures suggested with the report, including confirmation of the scope of the actuary's work and whether the application of IFRIC 14 has been considered; and • obtain assurances from the auditor of Cumbria Local Government Pension Scheme as to the controls surrounding the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements

Other risks identified

Other risks are, in the auditor’s judgement, those where the likelihood of material misstatement cannot be reduced to remote, without the need for gaining an understanding of the associated control environment, along with the performance of an appropriate level of substantive work. The risk of misstatement for another risk is lower than that for a significant risk, and they are not considered to be areas that are highly judgemental, or unusual in relation to the day-to-day activities of the business.

Risk	Description	Planned audit procedures
IFRS 16 Implementation	<p>IFRS 16 Leases is now mandatory for all Local Government bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.</p> <p>In the public sector, the definition of a lease has been extended to include the use of assets for which little or no consideration is paid, often called “peppercorn” rentals. This is one instance where the right of use asset and its’ associated liability are not initially recognised at the same value. For peppercorn rentals, the right of use assets are initially recognised at market value. Any difference between market value and the present value of expected payments is accounted for as income. This has similarities with the treatment of donated assets.</p> <p>Key judgements include</p> <ul style="list-style-type: none">• determining what is deemed to be a low value lease. This is based on the value of the underlying asset when new and is likely to be the same as the authority’s threshold for capitalising owned assets;• determining whether an option to terminate or extend the lease will be exercised. This is important as it affects the lease term and subsequently the calculation of the lease liability based on the expected payments over the lease term; and• the valuation of the right of use asset after recognition. An expert valuer may be required to support management in this. <p>We have therefore identified completeness of the identification of relevant leases and valuation as a risk.</p>	<p>We will</p> <ul style="list-style-type: none">• review the processes and controls put in place by management to ensure that the implementation of IFRS 16 complete, accurate and not materially misstated. We will also evaluate the design of the associated controls;• review the proposed accounting policy and agree disclosures presented in the financial statements to underlying accounting records and calculations; and• review management’s lease accounting calculations and assess the accuracy and appropriateness of the inputs and assumptions used including lease term, discount rate and annual rentals



“The auditor determines whether there are any risks of material misstatement at the assertion level for which it is not possible to obtain sufficient appropriate audit evidence through substantive procedures alone. The auditor is required, in accordance with ISA (UK) 330 (Revised July 2017), to design and perform tests of controls that address such risks of material misstatement when substantive procedures alone do not provide sufficient appropriate audit evidence at the assertion level. As a result, when such controls exist that address these risks, they are required to be identified and evaluated.” (ISA (UK) 315)

Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Reports and Annual Governance Statements to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the PFCC and Chief Constable.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statements are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
 - giving electors the opportunity to raise questions about your financial statements, consider and decide upon any objections received in relation to the financial statements;
 - issuing a report in the public interest or written recommendations to the PFCC and Chief Constable. under section 24 of the Local Audit and Accountability Act 2014 (the Act);
 - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act; and
 - issuing an advisory notice under section 29 of the Act.
- We certify completion of our audit.

Other material balances and transactions

Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

Group Audit

Group audit scope and risk assessment

In accordance with ISA (UK) 600 Revised, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

Component	Risk of material misstatement to the Group	Planned audit approach and level of response required under ISA (UK) 600 Revised	Response performed by	Risks identified	Auditor
Police, Fire and Crime Commissioner for Cumbria	Yes	Full scope audit performed by Grant Thornton UK LLP	Group auditor	None	Grant Thornton UK
Chief Constable of Cumbria Constabulary	Yes	Full scope audit performed by Grant Thornton UK LLP	Group auditor	None	Grant Thornton UK


Fraud and litigation

We have not been made aware of any actual or attempted frauds in the year during our planning procedures performed to date. Should any factors arise in relation to fraud risk or actual or attempted fraud we ask that you inform us of this at the earliest possible opportunity.

Our approach to materiality

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Matter	Description	Planned audit procedures
	Determination We have determined planning materiality (financial statement materiality determined at the planning stage of the audit) based on professional judgement in the context of our knowledge of the PFCC and Chief Constable , including consideration of factors such as stakeholder expectations, industry developments, financial stability and reporting requirements for the financial statements	<ul style="list-style-type: none">• We determine planning materiality in order to:<ul style="list-style-type: none">– establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements– assist in establishing the scope of our audit engagement and audit tests– determine sample sizes and– assist in evaluating the effect of known and likely misstatements in the financial statements
	Other factors An item does not necessarily have to be large to be considered to have a material effect on the financial statements	<ul style="list-style-type: none">• An item may be considered to be material by nature when it relates to:<ul style="list-style-type: none">– instances where greater precision is required (e.g. senior officer remuneration and audit fees)
	Reassessment of materiality Our assessment of materiality is kept under review throughout the audit process	<ul style="list-style-type: none">• We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality
	Matters we will report to the Joint Audit Committee Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Joint Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) ‘Communication with those charged with governance’, we are obliged to report uncorrected omissions or misstatements other than those which are ‘clearly trivial’ to those charged with governance. ISA 260 (UK) defines ‘clearly trivial’ as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.	<ul style="list-style-type: none">• We report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.• In the context of the PFCC and Chief Constable, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.222m (PY £0.171m).• If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Joint Audit Committee to assist it in fulfilling its governance responsibilities.
	Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered. (ISA (UK) 320)	

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

	Amount (£)	Qualitative factors considered
Materiality for the Group financial statements	5.100m	Materiality equates to 2.5% of prior year gross expenditure for the group. This assessment reflects the fact that you operate in a stable, publicly funded environment. There has been no change in key stakeholders, and no other sensitivities have been identified that would require materiality to be reduced.
Performance materiality for the Group financial statements	3.825m	Performance materiality equates to 75% of materiality. This assessment reflects the fact that overall few misstatements have been identified in previous periods, key contacts for the audit remain in post and no material fraud risks have been identified as being present and we are not aware of any significant frauds having occurred.
Materiality for the Chief Constable financial statements - used for testing	4.430m	Materiality equates to 2.5% of your prior year gross expenditure for the Chief Constable single entity financial statements. In determining materiality, separate amounts are identified for the group and the PFCC and Chief Constable as components of the group. In carrying out our audit testing, we apply the lowest materiality identified. This materiality is the lowest and will be applied when carrying out audit testing.
Materiality for the PFCC financial statements	4.540m	Materiality equates to 2.5% of your prior year gross expenditure for the PFCC single entity financial statements.
Performance materiality for the single entity financial statements	3.323m	Performance materiality equates to 75% of materiality. In determining performance materiality, separate amounts are identified for the group and the PFCC and Chief Constable as components of the group. In carrying out our audit testing, we apply the lowest performance materiality identified.
Materiality for specific transactions, balances or disclosures - Senior Officer Remuneration	0.056m	This reflects public sensitivity in the pay of senior officers in the public sector.

Progress against prior year audit recommendations

Progress against prior year audit recommendations - Audit of Financial Statements

We identified the following issues in our 2023/24 audit of the PFCC and Chief Constable's financial statements, which resulted in 2 recommendations being reported in our 2023/24 Audit Findings Report. We have followed up on the implementation of our recommendations and both are still to be addressed.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issues
In progress	<p>Journals</p> <p>Due to recent promotion, the Group Accountant has the ability to self-approve journal lines over £50k. While the Group Accountant is aware not to do this, there are no formal controls in place to prevent this from happening.</p> <p>We recommended that Management should implement formal controls to either prevent Group Accountant from self-authorising journal lines over £50k or to ensure these journals are reviewed by the CFO.</p> <p>April 2025 update - our 24/25 planning work has confirmed that there are still no formal controls in place to prevent this from happening.</p>	<p>To month 10 Lorraine has only entered 8 journals, 7 approved by Michelle Bellis and 1 approved by Keeley Hayton. The journal approved by Keeley contained a large number of lines but all of very small value - correcting overtime/NI from core cost centres to a specific operation cost centre. The majority of Lorraine's journals are in relation to statutory adjustments and as such a full list of journals will be provided in the year end working papers.</p>
In progress	<p>Valuation of land and buildings - Gross Internal Area (GIA)</p> <p>Through our work agreeing the floor areas of the Constabulary HQ to supporting evidence, we noted that the GIA of the Stable Block had decreased significantly since the previous valuation in 2021/22. We challenged the external valuer on this who confirmed that the GIA used in the 2021/22 valuation was incorrect. The error has been corrected in year in 2023/24 following the revaluation of the Constabulary HO at 31 March 2024.</p> <p>We recommended that Management should ensure that floor areas used in valuations are correct to ensure that buildings are correctly valued.</p>	<p>A business case for replacement of the asset management has been approved and work is currently underway to procure and implement the system. A project board is overseeing the delivery which will provide the system across the PFCC estate, including both fire and police assets. The target date for implementation is September 2025.</p> <p>The valuer undertakes physical inspections of all assets valued as part of the annual exercise. This includes check measurements against floor plans.</p> <p>P Robinson 11/03/2025</p>

IT audit strategy

IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the IT environment related to all key business processes, identify all risks from the use of IT related to those business process controls judged relevant to our audit and assess the relevant IT general controls (ITGCs) in place to mitigate them. Our audit will include completing an assessment of the design and implementation of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure.

The following IT applications were in scope for IT controls assessment based on the financial statement audit approach, we have performed the indicated level of assessment and provided the following overall ITGC ratings:

IT application	Audit area	Level of IT audit assessment	Overall ITGC rating
Oracle Fusion	Financial reporting	<ul style="list-style-type: none">Roll forward assessment	Non-significant deficiencies identified in IT controls relevant to the audit of financial statements in relation to access to elevated privileges.
Active Directory	User authentication (network level)	<ul style="list-style-type: none">Design and implementation testing	IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope

Assessment

- Significant deficiencies identified in IT controls relevant to the audit of financial statements
- Non-significant deficiencies identified in IT controls relevant to the audit of financial statements / significant deficiencies identified but with sufficient mitigation of relevant risk
- IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
- Not in scope for testing

Value for Money Arrangements

Value for Money Arrangements

Approach to Value for Money work for the period ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:



Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.



Governance

How the body ensures that it makes informed decisions and properly manages its risks.

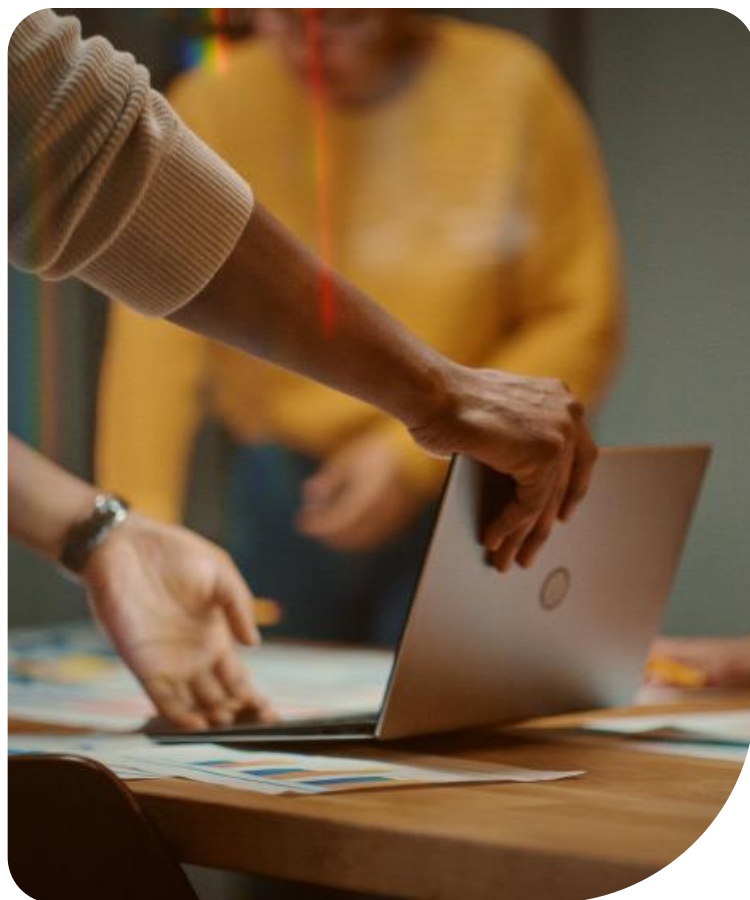


Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.



Risks of significant VFM weaknesses



As part of our initial planning work, we considered whether there were any risks of significant weakness in the body's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we have identified are detailed on the table overleaf along with the further procedures we will perform. We will continue to review the body's arrangements and report any further risks of significant weaknesses we identify to those charged with governance. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the second table below.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:



Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements.

Risks of significant weakness in VFM arrangements (continued)

Risk assessment of the PFCC / Chief Constable’s VFM arrangements

The Code of Audit Practice 2024 (the Code) sets out that the auditor’s work is likely to fall into three broad areas: planning; additional risk-based procedures and evaluation; and reporting. We undertake initial planning work to inform this Audit Plan and the assumptions used to derive our fee. Consideration of prior year significant weaknesses and known areas of risk is a key part of the risk assessment for 2024/25. We will continue to evaluate risks of significant weakness and if further risks are identified , we will report these to those charged with governance. We set out our reported assessment below:

Criteria	2023/24 Auditor judgement on arrangements		2024/25 risk assessment	2024/25 risk-based procedures
Financial sustainability	A	No risks of significant weakness reported, but the two improvement recommendations brought forward from 2022/23 were carried forward.	No risks of significant weakness identified.	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow up improvement recommendations made in prior years.
Governance	G	No risks of significant weakness reported and no improvement recommendations made.	No risks of significant weakness identified.	As no risk of significant weakness have been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code.
Improving economy, efficiency and effectiveness	G	No risks of significant weakness reported and no improvement recommendations made.	No risks of significant weakness identified.	As no risk of significant weakness have been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code.

We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our auditor’s annual report. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practically possible. We report our value for money work in our Auditor’s Annual Report. Any significant weaknesses identified once we have completed our work will be reflected in your Auditor’s Report and included within our audit opinion.

- G

No significant weaknesses in arrangements identified or improvement recommendation made.
- A

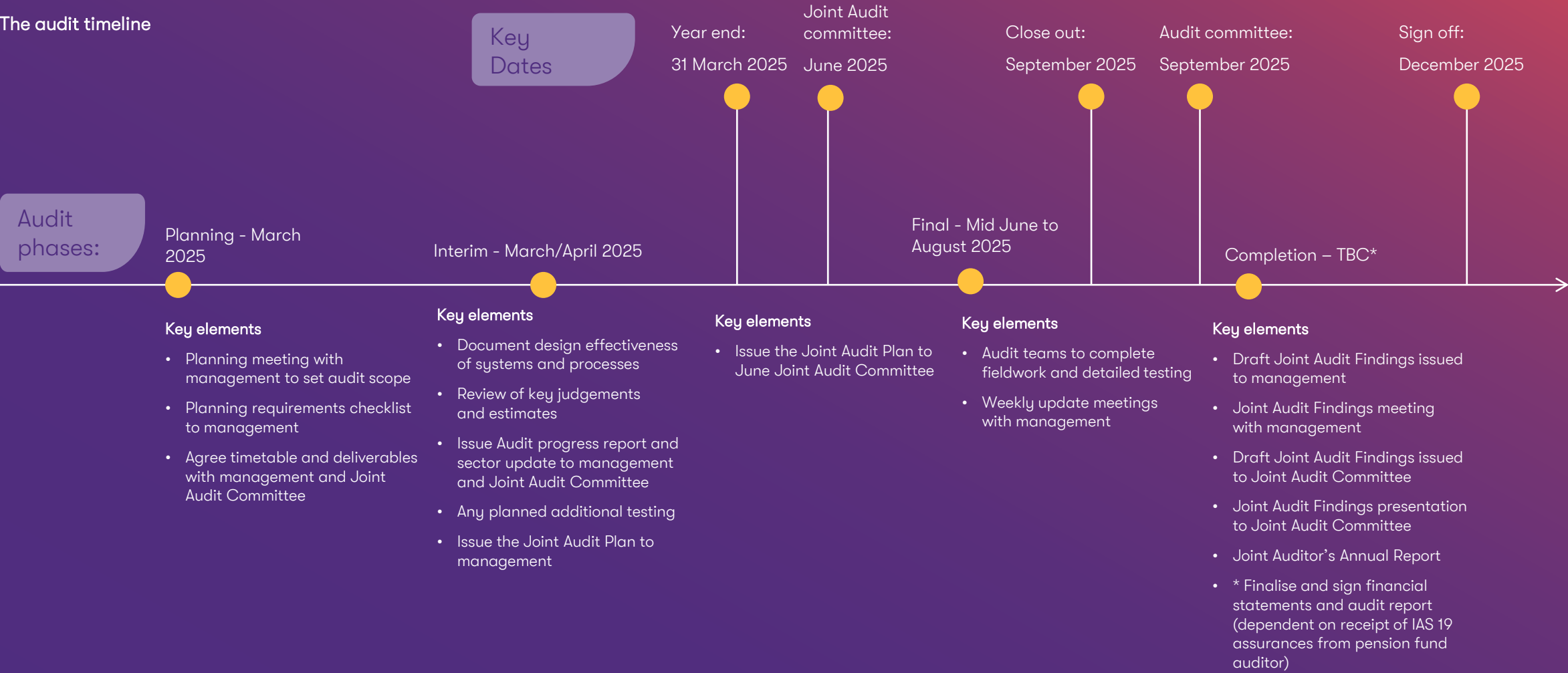
No significant weaknesses in arrangements identified, but improvement recommendations made.
- R

Significant weaknesses in arrangements identified and key recommendations made.

Logistics

Logistics

The audit timeline



Our team and communications

Grant Thornton core team

Liz Luddington
Engagement Lead

- Key contact for senior management and Audit Committee
- Overall quality assurance

Hannah Foster
Audit Manager

- Audit planning
- Resource management
- Performance management reporting

Winnie G Oduor
Audit Assistant Manager

- On-site audit team management
- Day-to-day point of contact
- Audit fieldwork

Lisa Mackenzie
VFM Lead

- Value for Money (VFM) planning
- Main contact for the review of VFM arrangements
- Development of the VFM commentary in the Auditor's Annual Report

Pool of financial reporting specialists and other technical specialists (e.g. IT audit, property valuations, actuarial valuations)

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	<ul style="list-style-type: none">• Quarterly meetings with the Chief Finance Officers	<ul style="list-style-type: none">• The Audit Plan• Audit Progress and Sector Update Reports• The Audit Findings Report• Auditor's Annual Report (VFM)	<ul style="list-style-type: none">• Audit planning meetings• Audit clearance meetings• Communication of issues log	<ul style="list-style-type: none">• Technical updates
Informal communications	<ul style="list-style-type: none">• Open channel for discussion		<ul style="list-style-type: none">• Communication of audit issues as they arise	<ul style="list-style-type: none">• Notification of up-coming issues

Fees and related matters

Our fee estimate

Our estimate of the audit fees we will charge is set out in the table across, along with the fees billed in the prior year

Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC’s [Ethical Standard \(revised 2024\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

PSAA

Audit fees are set by PSAA as part of their national procurement exercise. In 2017 PSAA awarded a contract of audit for Cumbria PFCC and Chief Constable to begin with effect from 2018/19. This contract was re-tendered in 2023 and Grant Thornton have been re-appointed as your auditors. The scale fee set out in the PSAA contract for the 2024/25 audit is £54,929 for the Chief Constable and £96,546 for the PFCC.

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

- Production of the final auditor’s annual report for the previous Audit Year (exception for new clients in 2023/24 only)
- Production of the draft audit planning report to Audited Body
- 50% of planned hours of an audit have been completed
- 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here [Fee Variations Overview – PSAA](#)

Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

Company	Audit Fee for 2023/24 (£)	Proposed fee for 2024/25 (£)
PFCC Audit	88,661	96,546
Chief Constable Audit	48,413	54,929
ISA 315	6,275	N/A
Additional IT related procedures	5,000	6,000
IFRS16	N/A	TBC
Total (Exc. VAT)	148,349	156,803

Our fee estimate:

- We have set out below our specific assumptions made in arriving at our estimated audit fees, we have assumed that the PFCC and Chief Constable will:
- prepare a good quality set of accounts, supported by comprehensive and well presented working papers which are ready at the start of the audit
 - provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
 - provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements
 - maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment.
 - Our fee estimate also assumes that you will engage suitably competent experts to assist management in the following areas:
 - Land and buildings valuations
 - Valuation of pension fund

Previous year

In 2023/24 the scale fee set by PSAA was £137,074. The actual fee charged for the audit was £148,349.

Independence considerations

Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers). In this context, we disclose that there are no matters that we are required to report.

We are required to report to you details of any breaches of the requirements of the FRC Ethical Standard, and of any safeguards applied and actions we have taken to address any threats to independence. We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention.

We confirm that we have implemented policies and procedures to meet the requirement of the Financial Reporting Council's Ethical Standard.

Other services

There are no other services either audit related, or non-audit related provided by Grant Thornton.

Independence considerations

As part of our assessment of our independence at planning we note the following matters:

Matter	Conclusions
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the PFCC / Chief Constable that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and Investments held by individuals	We have not identified any potential issues in respect of personal relationships with the PFCC / Chief Constable or investments in the PFCC held by individuals.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the PFCC / Chief Constable as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the PFCC / Chief Constable.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the PFCC /Chief Constable’s board, senior management or staff (that would exceed the threshold set in the Ethical Standard).

We confirm that there are no significant facts or matters that impact on our independence at planning as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person have complied with the Financial Reporting Council’s Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office’s Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Following this consideration we can confirm that we are independent at planning and are able to express an objective opinion on the financial statements. In making the above judgement, we have also been mindful of the quantum of non-audit fees compared to audit fees disclosed in the financial statements and estimated for the current year.

Communication of audit matters with those charged with governance

Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	●	
Planned use of internal audit	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Matters in relation to the group audit, including: Scope of work on components, involvement of group auditors in component audits, concerns over quality of component auditors' work, limitations of scope on the group audit, fraud or suspected fraud	●	●
Views about the qualitative aspects of the PFCC / Chief Constable's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Delivering audit quality

Delivering audit quality

Our quality strategy

We deliver the highest standards of audit quality by focusing our investment on:

Creating the right environment

Our audit practice is built around the markets it faces. Your audit team are focused on the Public Sector audit market and work with clients like you day in, day out. Their specialism brings experience, efficiency and quality.

Building our talent, technology and infrastructure

We've invested in digital tools and methodologies that bring insight and efficiency and invested in senior talent that works directly with clients to deploy bespoke digital audit solutions.

Working with premium clients

We work with great public sector clients that, like you, value audit, value the challenge a robust audit provides, and demonstrate the strongest levels of corporate governance. We're aligned with our clients on what right looks like.

Our objective is to be the best audit firm in the UK for the quality of our work and our client service, because we believe the two are intrinsically linked.

How our strategy differentiates our service

Our investment in a specialist team, and leading tools and methodologies to deliver their work, has set us apart from our competitors in the quality of what we do.

The FRC highlighted the following as areas of particularly good practice in its recent inspections of our work:

- use of specialists, including at planning phases, to enhance our fraud risk assessment
- effective deployment of data analytical tools, particularly in the audit of journals

The right people at the right time

We are clear that a focus on quality, effectiveness and efficiency is the foundation of great client service. By doing the right audit work, at the right time, with the right people, we maximise the value of your time and ours, while maintaining our second-to-none quality record.

Bringing you the right people means that we bring our specialists to the table early, resolving the key judgements before they impact the timeline of your financial reporting. The audit partner always retains the final call on the critical decisions; we use our experts when forming our opinions, but we don't hide behind them.

Digital differentiation

We're a digital-first audit practice, and our investment in data analytics solutions has given our clients better assurance by focusing our work on transactions that carry the most risk. With digital specialists working directly with your teams, we make the most of the data that powers your business when forming our audit strategy.

Oversight and control

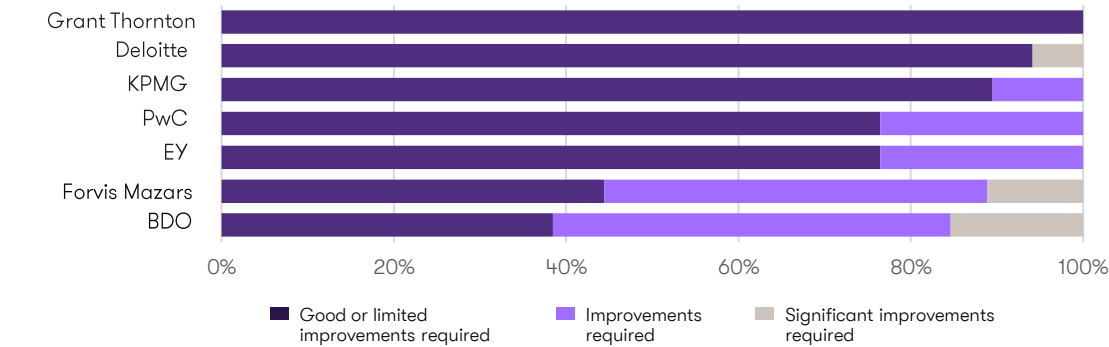
Wherever your audit work is happening, we make sure that its quality meets your exacting requirements, and we emphasise communication to identify and resolve potential challenges early, wherever and however they arise. By getting matters on the table before they become "issues", we give our clients the time and space to deal with them effectively.

Quality underpins everything at Grant Thornton, as our FRC inspection results in the chart below attest to. We're growing our practice sustainably, and that means focusing where we know we can excel without compromising our strong track record or our ability to deliver great audits. It's why we will only commit to auditing clients where we're certain we have the time and resource, but, most importantly, capabilities and specialist expertise to deliver. You're in safe hands with the team; they bring the right blend of experience, energy and enthusiasm to work with you and are fully supported by myself and the rest of our firm.

Wendy Russell
Partner, UK Head of Audit



FRC's Audit Quality Inspection and Supervision Inspection
(% of files awarded in each grading, in the most recent report for each firm)



Appendices

IFRS reporters New or revised accounting standards that are in effect

First time adoption of IFRS 16

Lease liability in a sale and leaseback

- IFRS 16 was implemented by LG bodies from 1 April 2024, with early adoption possible from 1 April 2022. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.
- This year will be the first year IFRS 16 is adopted fully within Local Government.

IAS 1 amendments

Non-current liabilities with covenants

- These amendments clarify how conditions with which an entity must comply within twelve months after the reporting period affect the classification of a liability. The amendments also aim to improve information an entity provides related to liabilities subject to these conditions.

Amendment to IAS 7 and IFRS 7

Supplier finance arrangements

- These amendments require disclosures to enhance the transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The disclosure requirements are the IASB's response to investors' concerns that some companies' supplier finance arrangements are not sufficiently visible, hindering investors' analysis.

IFRS reporters Future financial reporting changes

IFRS reporters future financial reporting changes

These changes will apply to local government once adopted by the Code of practice on local authority accounting (the Code).

Amendments to IAS 21 – Lack of exchangeability

IAS 21 has been amended by the IASB to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments are expected to be adopted by the Code from **1 April 2025**.

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

These amendments clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, adds guidance on the SPPI criteria, and includes updated disclosures for certain instruments. The amendments are expected to be adopted by the Code **in future years**.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 provides reduced disclosure requirements for eligible subsidiaries. A subsidiary is eligible if it does not have public accountability and has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. IFRS 19 is a voluntary standard for eligible subsidiaries and is expected to be adopted by the Code **in future years**.

IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements. All entities reporting under IFRS Accounting Standards will be impacted.

The new standard will impact the structure and presentation of the statement of profit or loss as well as introduce specific disclosure requirements. Some of the key changes are:

- Introducing new defined categories for the presentation of income and expenses in the income statement
- Introducing specified totals and subtotals, for example the mandatory inclusion of 'Operating profit or loss' subtotal.
- Disclosure of management defined performance measures
- Enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

IFRS 18 is expected to be adopted by the CIPFA Code **in future years**.

The Grant Thornton Digital Audit – Inflo

A suite of tools utilised throughout the audit process

01 Collaborate

Information requests are uploaded by the engagement team and directed to the right member of your team, giving a clear place for files and comments to be uploaded and viewed by all parties.

What you'll see

- Individual requests for all information required during the audit
- Details regarding who is responsible, what the deadline is, and a description of what is required
- Graphs and charts to give a clear overview of the status of requests on the engagement

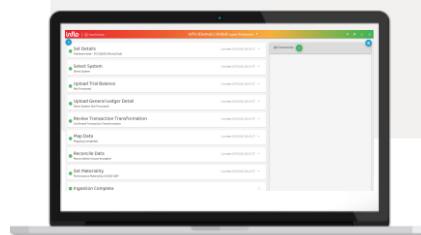


02 Ingest

The general ledger and trial balance are uploaded from the finance system directly into Inflo. This enables samples, analytical procedures, and advance data analytics techniques to be performed on the information directly from your accounting records.

What you'll see

- A step by step guide regarding what information to upload
- Tailored instructions to ensure the steps follow your finance system

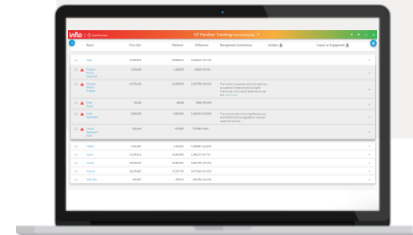


03 Detect

Journals interrogation software which puts every transaction in the general ledger through a series of automated tests. From this, transactions are selected which display several potential unusual or higher risk characteristics.

What you'll see

- Journals samples selected based on the specific characteristics of your business
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Joint Audit Committee



Title: Effectiveness of OPFCC Risk Management Activity Monitoring

Date: May 2025

Agenda Item No: 11

Originating Officer: Joanne Head, Governance Manager

Report of the Chief Executive

1. Introduction and Background

1.1 The Police, Fire and Crime Commissioner has a statutory responsibility to provide policing and fire services for Cumbria. This takes place in a constantly changing and challenging environment and therefore the Office of the Police, Fire and Crime Commissioner (OPFCC) must ensure that it has robust systems and processes in place to identify, monitor and react appropriately to risk.

1.2 This report details the effectiveness for Risk Management within the OPFCC for the period 1 April 2024 to 31 March 2025.

2. Effectiveness of Arrangements for Risk Management

2.1 In order to ensure that the OPFCC's arrangements for Risk Management are effective a number of areas of business are monitored to ensure compliance and identify any risks to the organisation.

Risk Management Strategy

2.2 The OPFCC Risk Management Strategy is reviewed on a three-year cyclical basis with the latest review taking place in March 2023 where a number of updates were included. The strategy was reviewed and updated to ensure that the OPFCC has a robust risk management process and to highlight the Commissioner taking on responsibility for Cumbria Fire and Rescue Service. The strategy was presented to the Joint Audit Committee where no alterations or additions were recommended.

2.3 The strategy continues to contribute to the overall governance arrangements in place for the Office of the Police, Fire and Crime Commissioner (OPFCC). It allows strategic and operational risks to be identified and provides guidance to enable staff to deal with these appropriately and effectively. Being a dynamic document, it assists the consideration of risk to permeate throughout the OPFCC's

business when making decisions.

Risk Monitoring

2.4 During 2024-25 all the OPFCC risk registers were reviewed and updated on a quarterly basis. The strategic and operational risk registers have a mechanism to enable risks to be moved between the two, allowing risks to be appropriately monitored and reviewed. Any projects being carried out by the OPFCC have their own individual risk registers. These are monitored on a more frequent basis and if necessary any risks escalated to the strategic risk register.

2.5 Within the reporting period, and in line with the OPFCC's Risk Strategy, JAC were presented with the updated strategic risk register twice during the year to enable them to have oversight in line with their terms of reference. Throughout the year the strategic risks have been reviewed with some risks being elevated from the operational register due to their risk scores.

2.6 During the reporting period there were seven risks identified within the strategic risk register. These being Strategic Finance; Fire & Rescue Service Corporate and Support Services; Fire & Rescue Service Hosted Service Arrangements; Estates Resource; Fire Pensions Remedy; CFRS Reserves and Development of the Estate were as a result of identified risks to the OPFCC which were and continue to be actively managed. The OPFCC's Executive team retains oversight of the progression of risks on both the strategic and operational risk registers.

2.7 The OPFCC correlates its risks with the priorities contained within the Police, Fire and Crime Plan in both the strategic and operational risk registers as appropriate. Although the objectives within the plan are predominantly for the Constabulary and Fire & Rescue Service to fulfil, as it is the Commissioner's plan and he holds the Chief Constable and the Chief Fire Officer to account for the provision of policing services in Cumbria, it is essential that the plan is achieved.

2.8 The OPFCC has also reviewed its operational risk register, rationalising it to reflect the operational risks it faced during 2024/25. A review of the operational risk register is carried out on a quarterly basis with all staff being required to review their own risks and make any necessary changes and updates. The OPFCC Executive Team regularly consider both the strategic and operational risk registers as part of their meetings.

2.9 A number of low scoring operational risks remain on the register, these being Risks 3 Financial Governance, Risk 4 Shared Services, Risk 5 Asset management and Risk 6 Insurance. They remain to show illustrated monitoring of these areas of business which are important to the OPFCC's overall Governance regime.

2.10 Assurance from the Joint Audit Committee continues through the reporting of both strategic risks in full, supported by a high-level summary for operational risks. This provides the Committee with oversight that all expected risks are captured and being appropriately scored and monitored.

2.11 During 2024-25 a total of 33 decisions were made, either by the Commissioner and/or Executive Team Gold. All were based on information provided including any areas of risks which need to be considered. The Executive Support Officer when receiving and logging decision forms ensures that this section of the form is completed to enable the Commissioner to make an informed decision. No forms have been received where this section has not been completed.

Oversight of Constabulary Strategic Risks

2.12 In addition to monitoring OPFCC risks, monitoring of Constabulary Risks also takes place at Executive Board Police meetings. The strategic risk register is presented to the Board on a quarterly

basis when the Police, Fire and Crime Commissioner is able to hold the Constabulary staff/officers who have responsibility for the Constabulary's Strategic Risk Management to account for their risk management. The meetings provide an opportunity to identify and discuss those risks which impacted upon both organisations and seek assurance from the Constabulary that they had correctly identified risks, had appropriate mitigation in place to deal with and monitor the risk, and no areas of concern were identified. Risks between both organisations are also discussed to ensure risks of concern have a solution identified and its progression monitored.

2.13 During 2024/25, again the risk of a implications of longer-term reduction in budget and the level of savings required was on the Constabulary's strategic risk register. Other risks included ISO accreditation and Airwave Comms. The 2024/25 grant settlement was in line with expectations although additional flexibility was afforded to Police and Crime Commissioner's to increase council tax by up to £13 was provided. However, the additional funding was inadequate to cover the recent increases in inflation and as a result there is a significant savings requirement over the MTFF period. Further development and refinement of savings options in conjunction with the Constabulary is being carried out. In response to the increased risk the Constabulary has committed to preparing an enhanced savings and efficiencies plan headed by the DCC.

2.14 Risks continue to be added and removed on the Constabulary's strategic risk register as they are identified and mitigated or dealt with. All of these have been reported upon to the Joint Audit Committee during the year.

Oversight of Cumbria Fire and Rescue Service Strategic Risks

2.15 Cumbria's Fire and Rescue Service's strategic risks are monitored at Executive Board Fire meetings and this has taken place on a quarterly during 2024/25. Risks between both organisations are discussed to assure the Commissioner that risks of concern have been identified and suitable solutions put in place with effective monitoring.

2.16 Risks continue to be added and removed on the Fire and Rescue Service's strategic risk register as they are identified and mitigated or dealt with. These have included Budget Management, Delivery of HFSV, Use of PPE, Pension Remedi, Recruitment and NWFC CAD System. All of these have been reported upon to the Joint Audit Committee during the year.

Risk Training

2.17 The Governance Manager, as OPFCC lead officer for risk management, attended a 2-day refresher training course on the 13th and 14th October 2022 facilitated by our insurance risk control consultant Gallagher Bassett. The OPFCC Governance Officer attended a 2-day risk management training course on 17th and 18th September 2019. This now affords the OPFCC additional resilience with regards to risk management.

2.18 Risk management training sessions for OPFCC staff were held in September 2024 and February 2025, highlighting everyone's responsibility for risk management, how to identify, analyse and evaluate risks taking into account the OPFCC's risk appetite. No areas of concern have been raised or identified by staff with regards to risk management. Further risk management sessions have been incorporated within the OPFCC's 2025-26 Training Plan and is scheduled for September 2025 and February 2026.

Joint Audit Committee

2.19 During 2024/25 the OPFCC's Chief Executive presented the OPFCC's strategic risk register to the Joint Audit Committee on two separate occasions. This afforded the OPFCC the benefit of the

committee testing the validity of the recorded risks and mitigations; reviewing the current arrangements and ensuring the integration of risk management into governance and decision making processes. Areas of concern or issues identified by the committee have been noted and addressed earlier in this report.

Lead Officer

2.20 The Governance Manager is the OPFCC lead officer for risk and carried out this role throughout

2023/24. On a quarterly basis they have ensured that the OPCC's strategic and operational risk registers were updated by those members of staff who have responsibility for individual risks. No areas of concern or issues have been identified by the Governance Manager during 2024/25.

3. Internal Audit

3.1 As part of the annual audit programme for 2024/25 Internal Audit carried out reviews over a number of areas of business within the OPFCC and Cumbria Constabulary. Each review evaluated any exposures to risks relating to the organisation through its governance, operation and information systems. Audit reviews undertaken during 2024/25 did not identify any new or unidentified risks to the OPFCC.

4. Conclusions

4.1 From the monitoring which has taken place during 2024/25 by the Office of the Police, Fire and Crime Commissioner, no unidentified risks have been identified or occurred. When taking this into consideration assurance can be gained that the strategy, policy, systems and processes in place are working effectively.

5. Recommendations

Members of the Joint Audit Committee are asked to consider this report and:

- (i) determine whether they are satisfied with the effectiveness of the OPFCC's processes and monitoring of risk.
- (ii) determine whether they wish to make any recommendations to the Commissioner with regard to future developments or improvements in those arrangements

Financial Implications: the inability of the OPFCC to successfully identify and manage its organisational and strategic risks could impact financially on not only the OPFCC but Cumbria Constabulary and other partner organisation which are financially dependent upon it.

Risk Management Implications: if the OPFCC does not identify and mitigate risks then it may mean that it cannot carry out its statutory function efficiently and effectively.

Legal Implications: the OPFCC could face legal challenge on some areas of its business, therefore it is essential that these are identified at an early stage and effectively mitigated and managed.

Contact points for additional information

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Joint Audit Committee



Title: Effectiveness of OPFCC Anti-Fraud and Corruption Activity Monitoring

Date: May 2025

Agenda Item No: 12

Originating Officer: Joanne Head, Governance Manager

Report of the Chief Executive

1. Introduction and Background

1.1 The Police, Fire and Crime Commissioner has a statutory responsibility to provide policing services for Cumbria. The Office of the Police, Fire and Crime Commissioner (OPFCC) must ensure that effective processes and procedures are in place to deliver that service in an environment free from fraud and corruption.

1.2 To safeguard against fraud and corruption the Commissioner and OPFCC staff operate in an open and transparent environment. This is achieved by a variety of methods including making decisions in public, publishing information on its website including registers of interests, decisions, declarations of gifts and hospitality and expenses.

1.3 Arrangements to prevent and detect Fraud and Corruption are reviewed and approved by the Police, Fire and Crime Commissioner on a cyclical basis. These arrangements provide clear definitions of fraud, corruption, theft and irregularity within the strategy. They were reviewed and updated in November 2021 and January 2023 following which a copy was provided to the Joint Audit Committee. The arrangements mirror much of the Constabulary's policy, although there are differences in relation to reporting, monitoring and any disciplinary procedures.

1.4 The OPFCC Arrangements for Anti-Fraud and Corruption provides clarity over roles, responsibilities and duties of staff within the OPFCC. The Deputy Monitoring Officer undertakes a review between the gifts and hospitality registers, the contact with supplier register and decisions made by the Commissioner. During 2024/25 no irregularities, issues or concerns have been identified.

2. Effectiveness of Arrangements for Anti-Fraud and Corruption

2.1 In order to ensure that the OPFCC's arrangements for Anti-Fraud and Corruption are effective a number of areas of business are monitored to ensure compliance and identify any fraudulent or corrupt practices.

2.2 During 2024/25 and in compliance with arrangements covering gifts and hospitality the Governance Officer has issued a notice on a monthly basis to all OPFCC staff formally requesting the documentation of any gifts and hospitality offered during the previous month. Staff identify what the gift or hospitality was; who it was offered to and whether it was accepted or declined. They have made two notifications of offers of hospitality during the reporting period. As detailed within the OPFCC's Arrangements for Anti-Fraud and Corruption only offers over the value of £10 will be recorded by staff. Upon completion the registers are published on the OPFCC website at the beginning of the following month. The Governance Officer has not identified any areas of concern or irregularities.

2.3 The Commissioner also identified any gifts or hospitality which has been offered and again indicates whether this is accepted or declined. During 2024/25 the Commissioner made 2 notifications of either hospitality or gifts. Again, upon completion the registers are published on the OPFCC website at the beginning of the following month. The Chief Executive has not identified any areas of concern or irregularities.

2.4 In accordance with guidelines set by the Secretary of State, the Commissioner is eligible to claim allowances and expenses whilst carrying out his role. The Commissioner on a monthly basis will complete a form which includes a declaration stating that the expenses being claimed have been necessarily incurred. They are then approved or declined by the Chief Executive. During 2024/25 the Commissioner claimed expenses during 9 of the 12 months. Where any claims are made, the Constabulary's Central Services Department will re-check the claims against the Home Office criteria before making payment where any claims are made providing an additional level of assurance. In line with the Elected Local Policing Bodies (Specified Information) Order 2011 authorised expenses are published on the OPFCC website - <https://cumbria-pfcc.gov.uk/finance-governance/allowances>.

2.5 OPFCC members of staff, Independent Custody Visitors, members of the Joint Audit Committee and members of the Community Scrutiny Panel are eligible to claim expenses in line with approved policies and procedures. Each individual must sign a declaration stating that the expenses claimed were necessarily incurred during the course of their agreed duties. All claimed expenses are checked for accuracy and signed off by the Chief Executive or the Governance Manager whichever is the appropriate authority to approve the expense claim. Throughout 2024/25 no irregularities or fraudulent claims were made by any of those mentioned above.

2.6 On the 06 May 2024 following his election as PFCC, the Commissioner submitted a signed declaration of interest setting out any business and personal interests for which the Office should be aware in the context of the integrity of decision making. This form was published on the Commissioners website on 07 March 2024 to ensure public transparency of declarations. During 2024/25 the Commissioner and OPFCC Exec Team made a total of 33 decisions, of which the decision forms recorded that there were no personal and prejudicial interests. The Governance Manager has undertaken a review during the year of each decision form against the published declaration of interests and has confirmed that no conflicts of interests have been identified regarding any decisions the Commissioner has made during 2024/25.

2.7 During 2024/25 and in compliance with the arrangements governing supplier contacts, the Governance Officer has issued a notice on a monthly basis to all OPFCC staff formally requesting the documentation of any supplier contacts that have taken place in the previous month. Staff have made notification of 40 supplier contacts during the year through this process. These notifications form a supplier contact register that has been reviewed by the Governance Officer to provide assurance during procurement processes that there are no conflicts of interest at contract award. The Governance Manager has confirmed that during 2024/25 no issues or areas of concern have been identified in relation to this area of work.

2.8 On behalf of the Commissioner the Community Scrutiny Panel at their quarterly meetings

review the Constabulary's performance in relation to Anti-Corruption. Reports provide information on the number, categories of reported incidents, officer and staff suspensions, ongoing cases and investigations which are being dealt with by the Constabulary. This enables the Panel to identify emerging trends or patterns which the Panel can then ensure that preventative measures are put into effect. In addition, the Panel also dip sample police officer and police staff misconduct cases which have been finalised on a six- monthly basis. During 2024/25 the Panel carried out two dip sample processes where they reviewed a total of 13cases that had been finalised. The Panel report their findings to the OPFCC Chief Executive at their Panel meetings, on the OPFCC website via the Panel minutes and within their Annual Report. During 2024/2025 the Panel did not identify any issues or areas of concern to be raised with the Commissioner.

2.9 On an annual basis the Constabulary undertakes a number of financial tasks for the OPFCC including under Section 6 of the Audit Commission Act 1998 to provide relevant data for the National Fraud Initiative. The initiative uses advanced data matching techniques to tackle a broad range of fraud risks faced by the public sector. The Constabulary participates, on the OPFCC's behalf within the National Fraud Initiative having completed fraud risk assessments for the financial year. As this process is undertaken following the compilation of this report the OPFCC is not able to report on the outcome of the 2024/25 process at this time. No incidents of fraud were identified to the Chief Finance Officer during the 2024/25 processes. In terms of wider fraud and corruption there have been no frauds identified against Cumbria Constabulary or the OPFCC in the last year.

2.10 To encourage reporting by OPFCC staff of anything they are concerned about sessions on Integrity were included at Extended Team Meetings in June and November in 2024; and how to report it to their line manager. The OPFCC have not been advised of any issues being raised with external organisations. The OPFCC website contains information on how members of the public could report any concerns.

2.11 The OPFCC has a Confidential Reporting (Whistleblowing) Policy which enables staff and members of the public to raise a concern but also be protected by the Public Interest Disclosure Act 1998. The policy is brought to the attention of staff and is also available on the OPFCC website. During 2024-25 the OPFCC did not receive any notifications from either staff or members of the public via it's Confidential Reporting process.

3. Internal Audit

3.1 As part of the annual audit programme Internal Audit carry out reviews of a number of areas of business within the OPFCC and Cumbria Constabulary. Each review evaluates any exposures to risks relating to the organisations governance, operation and information systems. Audit reviews undertaken during 2024/25 did not identify any risks to the OPFCC in relation to fraud or corruption.

4. Conclusions

4.1 From the monitoring which has taken place during 2024/25 by the Office of the Police, Fire and Crime Commissioner, no instances of fraud or irregularity have been identified or reported. No allegations have been made against any member of staff or the Police, Fire and Crime Commissioner. When taking this into consideration assurance can be gained that the policy, systems and processes in place are working effectively.

5. Recommendations

Members of the Joint Audit Committee are asked to consider this report and:

- (i) determine whether they are satisfied with the effectiveness of the OPFCC's monitoring of Anti-Fraud and Corruption Activity.
- (ii) determine whether they wish to make any recommendations to the Commissioner with regard to future developments or improvements in those arrangements

Gill Shearer
Chief Executive

Legal Implications: the OPFCC has a statutory obligation with regard to preventing and dealing with fraud and corruption as outlined within the report.

Financial Implications: If the OPFCC does not actively manage any potential or actual fraud and corruption then there is the potential for the organisation to suffer financially, therefore having an impact upon its ability to provide policing services in Cumbria.

Risk Management Implications: there is a potential for the organisation to suffer not only financially, but with regard to its reputation leading to a loss of public confidence. The OPFCC could be open to legal challenge if it does not actively identify and manage fraud and corruption.

Human Rights Implications: None Identified

Race Equality / Diversity Implications: None Identified

Contact points for additional information

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2024



COMMUNITY SCRUTINY PANEL

ANNUAL REPORT

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Foreword from the Panel Chair

Welcome to the Community Scrutiny Panel Annual Report for 2024. This joint Panel promotes and influences high standards of ethical performance across the Office of the Police, Fire and Crime Commissioner, Cumbria Constabulary and Cumbria Fire and Rescue Service. Being entirely independent it provides robust assurance to the residents of Cumbria by investigating, dip sampling, constructively challenging and reviewing a broad range of aspects of policy, process and performance, through the lens of ethics and integrity.

I have had the pleasure of being Chair of the Community Scrutiny Panel since the beginning of 2024, having been a member of the Panel since 2022 and prior to that volunteering as an independent custody visitor.

Over the last 12 months we have continued to see challenge and change for the people of Cumbria. This can be attributed to many reasons, not least us still dealing with legacy issues from the pandemic; the increasing challenges of the cost-of-living crisis, and of course societal issues and political instability that affect us all in both the UK and abroad. The Panel have been hugely impressed by each organisations' resilience, commitment, focus and determination to serve our county; constantly striving to offer both the fire and rescue and the policing services that the public expect. This is of great credit to the organisations and their officers and staff.

While 2024 has been an incredibly challenging year, we have enhanced our work programme, adapted to look at a number of thematic areas and recruited additional members to the Panel broadening our capability, insight and diversity. The information in this, and our other quarterly reports, helps to promote a wider understanding and awareness of performance and ethical approach of both Fire and Rescue and the Constabulary.

We hope that you find the report useful and informative and on a personal level I would like to thank all colleagues I have worked with over the last few years in developing, evolving and growing the role of the panel, and our work.

Jane Scattergood

Community Scrutiny Panel Chair

The Police, Fire and Crime Commissioner,
David Allen



2024 has been a year of change not only for my office but for the Community Scrutiny Panel. From 1 April 2023 we took on Fire Governance and the Panel are now encompassing this area of business into their annual work programme. I am incredibly grateful for the commitment, professionalism, independent and pragmatic

approach taken by the Community Scrutiny Panel in their work. They provide effective and sensible challenge which enables my office, the police and the fire and rescue service to take stock and indeed to change practice where necessary in order to improve the service we are all here to deliver to the public of Cumbria. The ability of the panel to evolve and undertake in-depth scrutiny of specific areas provides not only myself but also the communities of Cumbria with additional assurance. It seeks to achieve this by acting as a critical friend in the work it oversees.

Whilst we are blessed with highly professional, dedicated and committed police officers, staff, firefighters and fire staff we must always be ready to examine performance to ensure that each organisation maintains the highest possible standards, when often faced with difficult and challenging circumstances. I look forward to working with the Panel in 2025.

David Allen
Police, Fire and Crime Commissioner for Cumbria

Chief Constable, Rob Carden



As a Constabulary we strive to provide members of the public with an outstanding police service to keep Cumbria safe. The ongoing transformation of the force has delivered significant improvements in performance and service delivery to communities across Cumbria over the last 12 months. The breadth of these

improvements covers a range of areas including call handling, response to calls, crime data integrity, standards of investigation, outcome rates, proactivity and crime prevention. However, in order to build public confidence in policing, it is imperative that our police officers and staff continue to demonstrate the highest ethical and moral standards.

The important work of the panel provides us with the independent scrutiny to ensure that we demonstrate the highest standards of ethical performance and continue to respect a national model of policing based on the principle of ‘policing by consent’.

Rob Carden
Chief Constable, Cumbria Constabulary

Chief Fire Officer, Paul Hancock



The Vision of Cumbria Fire and Rescue Service is to be a community focussed, professional and trusted Fire and Rescue Service that makes Cumbria a safer place for all. Over the last twelve months the Service has gone through a significant change process and moved

from the governance of Cumbria County Council to the Police Fire and Crime Commissioner (PFCC). This has involved a significant amount of work, that has included the creation of new departments, a large number of policies and procedures to be rewritten and the introduction of new IT systems. Despite this, front-line performance to the people of Cumbria continues to be excellent.

The scrutiny work of the panel provides us and the public with the reassurance that we are delivering within a framework based on the National Fire Chief Councils Core Code of Ethics and enables us to continue to embed within the PFCCs governance structure with confidence.

Paul Hancock
Fire Service Lead, Cumbria Fire and Rescue Service

About the Community Scrutiny Panel

During 2024 the Panel changed its name from the Ethics and Integrity Panel to the Community Scrutiny Panel as it was felt that this would more accurately reflect the role and work of the Panel. The Community Scrutiny Panel challenge, encourage, support and promote and influence high standards of professional work and ethics within Cumbria Constabulary, Cumbria Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner (OPFCC); ensuring that these are effective in all organisations. This report provides an overview of the work that the Panel has carried out during 2024.

The Panel meets privately on a quarterly basis to enable open and frank discussions. The agenda and reports are published on the Commissioner's website following each meeting, with only sensitive or confidential information being excluded. Notes from the meetings are provided by the Panel to the Commissioner to provide information about the Constabulary, Fire Service and OPFCC's performance in areas that relate to ethics and integrity. The purpose of this is to promote openness, transparency and public confidence.

A programme of work is developed and agreed on an annual basis enabling the Panel to fulfill its terms of reference and scrutiny role. Where necessary the Panel will also provide scrutiny for areas identified during HMICFRS inspections to enable the implementation of recommendations to be monitored. In addition, they have critical and important thematic issues referred to them by both Cumbria Constabulary, Cumbria Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner. This enabled the Police, Fire and Crime Commissioner and the Chief Officers to be provided with independent reassurance.

Further information regarding the Panel, its membership, and the work it carries out can be found on the Commissioner's website:
[Community Scrutiny Panel](#)



**The membership of the
Panel in 2024 was:**

**Jane Scattergood
Andrew Dodd
Eloise Abbott
Penny Walker
Alison Ramsey**

**Alex Rocke
Megan Masters
Shaun Thomson
Ben Phillips**

Work of the Panel During 2024

Code of Ethics and Code of Conduct



The Panel's role is to ensure that both the Constabulary, Fire Service and the Police, Fire and Crime Commissioner have embedded within their organisations their respective **Code of Ethics** and **Code of Conduct**.

The Panel have been provided with assurance whilst carrying out their role that all organisations take the ethos of the Code of Ethics and Code of Conduct seriously and this has been evident in the reviews and dip samples they have undertaken in other areas of business. During their various dip sample sessions, the Panel saw first-hand that policies and procedures within the Constabulary and Cumbria Fire and Rescue Service had the ethos of the Code of Ethics embedded within them.

Similarly, the Commissioner upon election in May 2024 swore an oath to act with integrity and signed a Code of Conduct and Ethics. It sets out how the Commissioner has agreed to abide by the seven standards of conduct recognised as the Nolan Principles. This Ethical Framework allows transparency in all areas of the work of the Police and Crime Commissioner. These principles encompass the Commissioner's work locally and whilst representing Cumbria in regional and national forums.

Equally importantly, all the OPFCC members of staff adhere to a **Staff Code of Conduct** which is based upon the model Code of Conduct for Local Government Employees and incorporates the principles arising from the Nolan Report, providing a framework for all employees in terms of official conduct. During 2024 the Panel did not identify any complaints received from either members of staff or the Commissioner regarding conduct or integrity.

Public Complaints



At their quarterly meetings the Panel received performance data from the Constabulary on the number of complaints received, how these have been managed and whether they were within the required timescales. From these reports there were areas which had again seen an increase in complaints being received, these being 'Police Action following Contact', 'Police Powers (Policies and Procedures) and Use of Force. The Panel undertook to specifically review some of these complaints to see if there were any trends or concerns during their two dip sample session in 2024. During these sessions within the Constabulary's Professional Standards Department (PSD) they reviewed a total of 60 files directly via the Centurion system enable members to view all information, actions and outcomes on the live system. Panel members spoke directly with case workers regarding any issues or concerns.

Quality of Service Issues



The Office of the Police, Fire and Crime Commissioner received 789 letters, emails and telephone calls from members of the public who wished to raise issues or dissatisfaction with the Commissioner, highlighting issues that were concerning local communities. Many of these related to operational policing and the OPFCC liaised with the Chief Constable's Staff office to provide information or a solution for the individual. The types of issues raised are varied and detailed below are some of the categories:

- Police Service Dissatisfaction regarding the standard of service provided or received
- Firearms Licensing
- Fox Hunting
- Anti-Social Behaviour
- Anti-Social Driving
- Crime – drug dealing, rural crime, knife crime and ongoing 'in progress' issues.
- Welfare concerns

Many of the solutions were provided by the Constabulary in conjunction with local policing teams, local focus hubs and partner agencies, including local educational establishments, to see to identify the underlying causes of crime or behaviours and seek to support and deter individuals from going on to make further adverse life choices. The information gathered is used to look at how assistance or changes can be provided not only locally but throughout Cumbria. The Commissioner also uses the information to implement local initiatives to make a difference to local communities. Some of these included Safety of Women at Night (SWAN), Safer Streets Projects in Whitehaven and Workington, and funding for local projects through the 'Property Fund'.

The Commissioner also has responsibility for Fire governance and the OPFCC received twelve contacts from the public which related to:

- Fire Resources (buildings and fire fighters)
- Fire Consultation
- Miscellaneous/general issues
- Workforce complaints

The OPFCC also received a number of compliments thanking the Commissioner, Constabulary and Fire & Rescue Service for all their excellent work.



Complaint Reviews

From 1 February 2020 the Office of the Police, Fire and Crime Commissioner (OPFCC) has carried out **Public Complaint Review** outcomes of when requested by the complainant. During 2024 the OPFCC received 49 review requests, which 11 (22.4%) of those carried out were upheld and recommendations made. The Constabulary had carried out further work providing the complainant and OPFCC with their findings and outcome. Identified learning from the upheld reviews was collated and disseminated within local teams and more widely across the force. The Commissioner is sighted on this information and monitors force progress and learning at his Executive Board meetings with the Chief Constable and other senior officers.



Misconduct - Police Officer & Police Staff

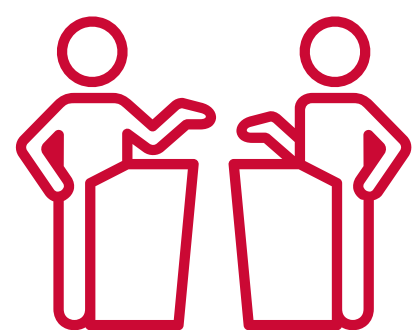
The Panel received information on a quarterly basis relating to **Police Officer** and **Police Staff Misconduct** from the Constabulary's Professional Standards Department. This enables the Panel to monitor performance in relation to these areas of business and consider any patterns or trends across the whole organisation. During 2024 there were 80 conduct allegations made and the outcomes ranged from dismissal, written warnings and reflective practice. As part of their work programme the Panel have reviewed 13 gross misconduct files during two dip sample sessions in 2024. During the session the Panel reviewed all completed files, providing views and recommendations for any improvement in the way information was provided, how cases were handled or the public perception of the handling of such cases. The conduct matters related to the use of Constabulary systems without a policing purpose; discreditable conduct (including sexual harassment and other sexual conduct; unprofessional behaviour (respect and courtesy); honesty and integrity; and assault. During 2025 the Panel will look to review completed accelerated misconduct hearing cases as part of their work programme.

Misconduct - Fire Employees



The Panel carried out a dip sample session of **Fire Employee Misconduct** cases in October, reviewing 10 of the 13 recorded cases which had been dealt with during previous 12 months. The cases had been dealt with a timely and professional manner. The use of an external investigator had produced clear and concise reports, providing consistency for the service. The Panel were particularly pleased to see that following the conclusion of each misconduct case it was internally reviewed to ascertain where improvements could be made in future cases or within the service.

Grievances



On a six-monthly basis the Panel have reviewed **Police Grievances** being processed by the Constabulary. Although the Constabulary's HR Department dealt with all grievances, they link in with the Anti-Corruption Unit to ensure matters were cross referenced. In April and October 2024, the Panel reviewed a total of 9 finalised cases and discussed each one in turn with the HR Manager. Generally, the grievances were regarding policies and procedures or action taken against an individual. For any officer or member of staff leaving the organisation the Panel were keen that detailed conversations were held with individuals to help understand the issues and make improvements to officer and staff employment. The Panel also reviewed three **Fire Workplace Complaints (Grievances)** members found that the outcomes were appropriate. They recommended that further training for managers be provided to enable them to deal with such matters.

Civil Claims



On behalf of the Police, Fire and Crime Commissioner the Panel also monitor **Civil Claims** being processed by the Constabulary and the Fire and Rescue Service. They received information about the types of claims being made, the stage the proceedings had reached and about the claims that had been resolved. As part of this oversight the Panel seek assurance that any trends are being identified and how the organisation has learnt from particular cases; disseminating such information throughout the organisation to avoid future risks and claims. For the Constabulary 85 claims had been made for a wide variety of issues; whilst the Fire and Rescue Service had 3 live cases being dealt with. Any identified learning was subsequently disseminated across the relevant organisation.

Young in Service Officers



Young in Service Officers continued to be an area which the Panel reviewed across a number of areas of business including complaints, misconduct and officers leaving the organisation. As part of their 2025 work programme the panel would be reviewing sickness absence and exit interviews

Recruitment – Fire Fighters



The Fire and Rescue service continued to carry out '**On-Call**' **Recruitment** throughout the year. Following feedback from the Panel in 2023 the service had changed the process which had received many positive responses. The process was now open all-year round to enable the service to build up a relationship and support potential candidates. Work had been carried out to speed up the different elements to allow candidates to understand whether they had been successful and move to the next element. The diversity of the workforce continued to developed, seeing more females joining and work being carried out to support neurodiverse and dyslexic candidates.

Police Officer & Staff Wellbeing



During 2024 the Panel monitored **Officer and Staff Wellbeing and Sickness**. In November 2024 the total headcount for Police Officers was 1,359; Police Staff 704 and 60 PCSOs. Further recruitment would be carried out during 2025 and the Panel would be monitoring this as part of the 2025 work programme. During the second half of the year officer absence rates had increased from 3.6% at the same point in 2023 to 5.3%; with staff absence falling from 4.4% to 3.6% at the end of September 2024. Officer retention was a cause of concern to the Panel with the number of officers leaving the organisation increasing (7.3% during 2023/24) and a prediction that this would continue to rise during 2025. As part of the 2025 work programme the Panel would be dip sampling Constabulary employee absence and exit interviews.

CFRS Employee Absences



The Fire and Rescue Service had taken the decision to combine the firefighter and staff sickness procedures into one. This would benefit both the organisation and its staff. The new Firewatch System would ensure that there was a clear and consistent policy and approach for all staff, enabling CFRS to obtain data and trends information. A Mental Health App was being developed and would be available for everyone to download and use. The Panel dip sampled 9 cases and identified that on occasions the cases lacked accurate records of discussions and agreed actions which was essential for both the organisation and individual. They recommended that the sickness process would benefit from having a timeline identifying the different stages and options for to assist in managing absence.

Police Custody Detention



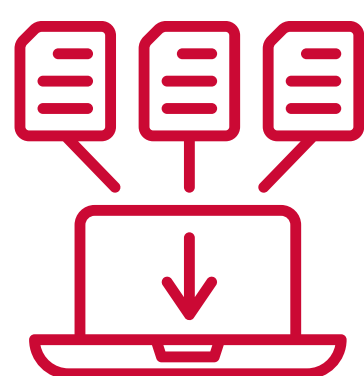
As part of the Government framework to monitor **Custody Detention Scrutiny** the Panel moved from an annual to quarterly performance reports and dip sample sessions where they reviewed 14 cases and provided feedback. They found that cell insertions were controlled and well managed; use of force forms were not completed by all officers; and raised concerns on the average time of detention disparity between white women and Asian women. It was understood that this was due to time taken for interpreters to attend police stations particularly for police interviews.

Stop & Search and Use of Force



During 2024 the Panel undertook quarterly reviews of **Stop and Search and Use of Force**, enabling the implementation of HMICFRS recommendations to be monitored. The Panel carried out reviews of incidents via body worn video and completed forms, reviewing 53 separate incidents, some of which included incidents where the use of **TASER** had also been a factor. The Constabulary were using Stop and Search as a key tool by the proactive policing teams to help prevent and detect crimes. During some of the Stop and Search cases it was noted that young in-service officers were often quick to apply handcuffs leading individuals to become agitated, more resistant and non-cooperative. Although it ensured that officers remained safe, the Panel felt that the use of softer and verbal skills could achieve the same outcome and this was something that the force was developing with officers.

Information Management



During 2024 the Panel received six monthly reports on how the Constabulary, Fire and Rescue Service and Office of the Police, Fire and Crime Commissioner were complying with their statutory duties in relation processing and managing data. This included Freedom of Information Requests, Subject Access Requests and data processing. Both the OPFCC and Constabulary continued to see a year-on-year increase in the number of requests being received. The reports also identified whether any data breaches had occurred and how these were dealt with, including whether or not they had been reported to the Information Commissioner's Office and the subsequent outcomes. CFRS also had responsibility to respond to planning applications within 14 days and during the first 6 months they responded to 247 applications with a 94.1% completion rate within the 14-day period.

Violence Against Women and Girls



In May, the Panel was provided with an update on the work being carried out by the Constabulary to deliver an array of services in response to offences such as domestic abuse, sexual crime and patterns of behaviour. Cumbria was sixth nationally for positive outcomes or conviction rates, although there was some disproportion in how crimes were recorded and their outcomes. This had led to a domestic abuse trained sergeant and inspector reviewing each case to ensure everything that could have been done had been, to provide the best possible service.

Race Action Plan



The Police Race Action Plan was initiated in May 2022 and sets out changes across policing to improve outcomes for Black people who work within or interact with policing. The Plan was split into four workstreams and the Panel were briefed on the work being carried out by the Force. Training was being provided and rolled out across the workforce, identifying how to address anti-racism, support staff and report issues to maintain the Code of Ethics. Good work was being carried out in Barrow where a sergeant had been working with black and minority groups, embedding PCSO's into different communities and setting up a desk within a multicultural organisation.



Property Store

In 2022 the Panel had raised concerns about the number of civil claims being received in relation to lost or damaged property which had been held by the police. A review of all property stores had been carried out with a number of new storage and working practices being implemented. A significant step forward of inventory management had been realised with bar coding of all property locations to enable accurate accounting and auditing of property. Work was being carried out to identify different methods the force could use to dispose of digital devices. Cannabis dismantling was being developed to ensure a consistent approach to the dismantling and seizure of items from cannabis cultivations. The Panel would continue to monitor this work through reports and any reduction in civil claims being made.



Right Care, Right Person

From May 2024, the Constabulary launched a new approach when dealing with vulnerable people who had health or social care needs to ensure that the right person with the right skills, training and expertise met their needs; and where the force did not have a legal responsibility to deal with the matter. This approach included signposting callers to contact the appropriate agency especially if the responsibility for a duty of care lay with another organisation. Collaborative work with partner organisations had been developed with testing of the designed toolkit taking place at the end of 2023 and early 2024 in preparation for the launch. As part of the 2025 programme the Panel will receive an update on the impact of the implementation.

Thematic Sessions

Since its inception, the Panel has delivered a significant programme of work on a planned, dynamic and responsive basis. Detailed below are some of the areas the Panel reviewed during 2024.



Police Officer/Police Staff Vetting - during 2024 the Panel once again sought assurance from the Constabulary that they were carrying out rigorous vetting of new and existing officers and staff. There had been an increase in the number of vetting cases and a change to the College of Policing APP would place further requirements for dealing with vetting applications. Vetting dip sample sessions took place during February and August 2024, where the Panel reviewed a total of 16 cases. The Panel had found that robust checks had been carried out and where necessary applicants had not been progressed where they did not meet the strict criteria.



From July 2023 legislation had been passed requiring anyone working for CFRS (staff and volunteers) were required to have a **Disclosure Barring Service** (DBS) check as a condition of their appointment. The service had carried out over 600 checks which had identified a total of 29 positive outcomes. The Panel had dip sampled 13 cases and found that appropriate risk assessments and action had been taken where necessary. Their feedback had helped to inform and improve the process for future checks.



Home Safety Visits is an important element of CFRS' fire prevention programme. During 2023/24 they carried out 8,324 visits with a view to preventing accidental dwelling fires or fatalities. Referrals were often made from the NHS, police, social services or other organisations. The Panel dip sampled 18 referrals which represented a cross section of the different referral routes.



The use of **Body Worn Video** continued to feature within the monitoring work of the Panel. In 2023 the Panel had raised concerns and through work of the Constabulary with the National Police Chief's Council (NPCC) they had agreed a standardised national approach to pre-vent buffering on all Cumbria BWV recordings. The Panel had also identified that when attending incidents officers were not always activating their BWV when dealing with incidents or members of the public continued to be an issue, or the footage is not marked and retained. Although the situation has improved significantly over recent years. Some complaints could have been dealt with quicker and more effectively if this independent evidence had been available.

Panel Member Recruitment

The Panel Chair, Alan Rankin, retired from the Panel in February 2024 having completed 9 years' service. Following the announcement of his retirement in late 2023 an appoint process was carried out in January 2024. At the conclusion of this process Jane Scattergood was appointed as Chair for a two-year term.

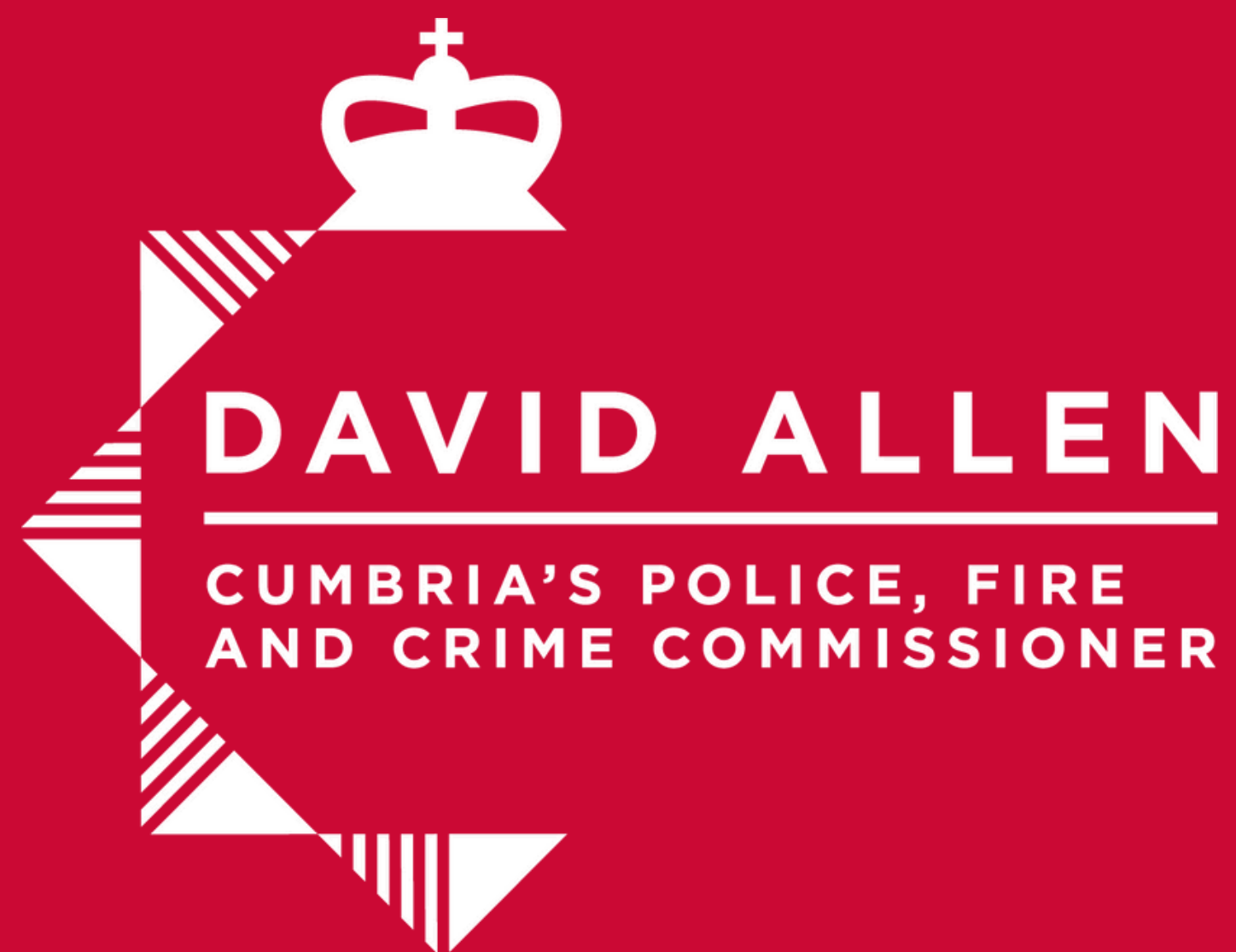
As part of a recruitment process, three additional members were appointed to the Panel. An induction process was held in January and the new members joined the Panel at the February 2024 meeting.



Moving Forward

The Panel continues to develop their role, expanding into other areas of business to assist not only the Constabulary and Fire & Rescue Service, but enable the Police, Fire and Crime Commissioner to have further and more detailed oversight. They have shown their ability to respond to emerging and changing situations; adapt to understand the issues; work with the Constabulary, Fire and OPFCC to carry out work in addition to that scheduled within their work programme; and provide reassurance to these organisations and the public.

Recommendations and guidance given by the Panel continues to be welcomed; resulting in a number of positive changes and developments to processes and procedures. The Panel's 2025 work programme will continue to ensure that the Panel remain an independent body in their oversight of Cumbria Constabulary, Cumbria Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner.



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Cumbria Office of the Police, Fire and Crime Commissioner

Joint Audit Committee 25 June 2025: Agenda Item 14

Review of effectiveness of the arrangements for Audit 2024/25

A Joint Report by the Chief Executive and PFCC/CCFRA Chief Finance Officer of the Police, Fire and Crime Commissioner.

1. Introduction and Background

- 1.1. The Accounts and Audit Regulations 2015 removed the requirement within the 2011 Regulations to conduct an annual review of the effectiveness of the arrangements for audit. Assurances in respect of the arrangements for audit are however part of a robust governance framework. They support the Commissioner in placing reliance on the opinion of the Director of Audit (TIAA) and support the Joint Audit Committee in placing reliance on the work and reports of the internal auditors. An effective internal audit service is also a characteristic within the seven principles of the CIPFA 2016 Good Governance Framework.
- 1.2. The Chartered Institute of Public Finance and Accountancy (CIPFA) defines the system of Internal Audit as the entirety of the arrangements for audit put in place by the entity, including the activities of any oversight committee. This report sets out an overall judgment, based on that review. The review comprises the arrangements for internal audit, detailed within this report and the arrangements for the Joint Audit Committee, detailed in the Committee's Review of Effectiveness. The review of effectiveness in relation to the Joint Audit Committee is now conducted over a biennial cycle as follows:
 - Odd Years – A report reviewing the effectiveness of the Committee as a contribution to the overall effectiveness of arrangements for governance is produced.

- Even Years - A 360' review of committee effectiveness which is private meeting between members, DCC, OPFCC CFO / CCFRA CFO, OPFCC CEO & CC CFO.

1.3. The review process seeks to provide assurance that the arrangements are adequate and effective. This is based on a judgment made following an assessment of compliance with relevant codes and standards. For internal audit the review is undertaken against the Public Sector Internal Audit Standard (PSIAS). The review of the effectiveness of the arrangements for the Joint Audit Committee is undertaken in line with the CIPFA 2018 guidance¹ that provides an evaluation self-assessment framework and a checklist of good practice.

2. Effectiveness of the Internal Audit Function

2.1. From 2022/23, an arrangement was put in place for Internal Audit Services with TIAA Ltd providing this function. This arrangement came to an end on 31 March 2025 with new provider being appointed (MIAA).

2.2. The effectiveness of the internal audit function is reviewed on the basis of compliance by the Internal Audit provider with the PSIAS. The Director of Audit (TIAA) is required under the PSIAS to include within his annual report, a statement of conformance with the Standards. Any instances of non-conformance must be reported to the Joint Audit Committee. Furthermore, any significant non-conformance should be considered for inclusion within the Commissioner and Chief Constable's and Cumbria Commissioner Fire and Rescue Authority respective Annual Governance Statements.

2.3. The Public Sector Audit Standards support audit effectiveness by setting out the requirements for the governance, management and delivery of internal audit. This includes a requirement to develop and maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of internal audit activity. Key elements of the QAIP include on-going monitoring of the performance of the internal audit activity, periodic assessment or self-assessment and external assessment. The QAIP also ensures that reasonable assurance is provided that Internal Audit is performing its work in accordance with its Internal Audit Charter, which is consistent with the PSIAS and that it operates in an effective and efficient manner.

¹ audit committees\Practical Guidance for Local Authorities and Police

- 2.4. The QAIP is included within the Director of Audit (TIAA) annual report and opinions for 2024/25 and will be presented to members of the Joint Audit Committee at their meeting on 25 June 2025 for review. The QAIP report set out what was in place during 2024/25. The QAIP sets out for members how audit engagements are supervised, how work including final reports are reviewed, arrangements for the audit manual and performance measures. The QAIP also includes the annual assessment of Internal Audit's conformance with its Charter and annual completion of the CIPFA checklist for assessing conformance with the PSIAS. The Internal Audit Charter in place during 2024/25 was presented at the 20 March 2024 Joint Audit Committee. The Internal Audit Charter sets out the purpose, authority, responsibility and objectives of Internal Audit, providing clarity on how Audit works, its scope, lines of reporting and requirements in respect of objectivity and independence. The Charter, alongside the QAIP, supports the organisation and its auditors in ensuring the delivery of arrangements for Internal Audit that are effective. During the year members of the Joint Audit Committee have also received monitoring reports on actual performance against Internal Audit's performance framework at their quarterly meetings.
- 2.5. The summary of the outcomes of the completed self-assessment is attached to this report at Appendix A and is further supported by an evaluation of the role of the Director of Audit (TIAA) against the CIPFA standard at Appendix B. The full 48 page checklist is retained on file for review by the External Auditors. The Annual Report of the Director of Audit (TIAA), provided within this agenda, confirms that the Standards within the PSIAS have been complied with.
- 2.6. TIAA Limited commissioned an External Quality Assessment (EQA) of its internal audit services in 2022. An EQA is required every five years, in line with the requirements of the International Professional Practices Framework (IPPF) and the Standards set by the Global Institute of Internal Auditors (IIA). The independent EQA considered TIAA's conformance with the IPPF and the Standards and also the Public Sector Internal Audit Standards (PSIAS), which govern internal audit in the public sector. The independent EQA was undertaken by a senior partner at Chiene + Tait, a long-established and high-quality accountancy firm headquartered in Edinburgh with offices in Scotland and London. The review assessed TIAA's internal audit methodology and delivery against the Core Principles, the Code of Ethics and the Standards. It took into account their comprehensive framework, their guiding policies, organisational culture, planning and delivery, investment in their people, tools and techniques and their quality assurance framework, including feedback from clients. The independent EQA assessor was able to

conclude that TIAA 'generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF)'. 'Generally conforms' is the highest rating that can be achieved using the IIA's EQA assessment model. It was also noted that there were no areas of non-conformance or partial conformance with the Standards.

- 2.7. The review of internal audit against the PSIAS provides the primary source of assurance. Further assurance of the effectiveness of internal audit was previously taken from the opinion provided by the external auditors. In 2020, the external auditor (Grant Thornton) advised that they no longer use the work of internal audit to assist with their own work and as such have not provided an opinion on the work of internal audit. The internal auditors have however shared some information with external auditors in relation to the audit on financial sustainability to prevent the finance team having to duplicate provision of information.

3. Effectiveness of arrangements for an Audit Committee

- 3.1. The effectiveness of the arrangements for an audit committee is assessed by reviewing the arrangements for the Joint Audit Committee against the assessment criteria and checklist provided by CIPFA in its 2018 updated publication "audit committees, Practical Guidance for Local Authorities and Police". The guidance document provides a detailed regulatory framework against which the work and activity of the committee, in addition to the overall arrangements, can be assessed and consideration given to areas for improvement and development. In a change from previous years, from 2020/21 the effectiveness of the committee is to be assessed on a biennial cycle as outlined in paragraph 1.2 above.
- 3.2. The overall conclusion and assessment from the review is that the Joint Audit Committee is effective in its operation. However, with the addition of Fire responsibilities and a new Commissioner in May 2024, the Committee will undertake a more formal review in June 2024 to undertake a full 360 degree review.

4. Conclusions

- 4.1. From the reviews described above, it is concluded that:

- i. The review of the internal audit arrangements against the PSIAS, and supported by the review of the role of the Head of Internal Audit, demonstrates that the service is effective.
 - ii. The annual review of the arrangements for an audit committee in accordance with the guidance, assessment criteria and checklists defined by CIPFA, demonstrates that the Joint Audit Committee is effective in its operation
- 4.2. When taken together, there are no material shortcomings in the effectiveness of the entirety of the Internal Audit arrangements for the year to 31 March 2025, or to the date of this meeting.

5. Recommendations

- 5.1. Members of the Joint Audit Committee are asked to consider this report and:
- i. Determine whether they are satisfied with the effectiveness of Internal Audit for the year to 31 March 2025 and to the date of this meeting, and
 - ii. Consider any areas where they might wish to make recommendations to the Commissioner and Chief Constable for improvements in 2025/26.
- 5.2. The Commissioner, Chief Constable and Chief Fire Officer are asked to consider this report and:
- i. Determine whether they are satisfied with the effectiveness of Internal Audit for the year to 31 March 2025 and to the date of this meeting, taking into account the views of the Joint Audit Committee, and
 - ii. Consider any areas where they might wish to see improvements or changes in 2025/26.

Gill Shearer
OPFCC Chief Executive

Steven Tickner
OPFCC Chief Finance Officer / CCFRA Chief Finance Officer
25 June 2025

Human Rights Implications: None Identified

Race Equality / Diversity Implications: None Identified

Personnel Implications: None Identified

Financial Implications: None Identified

Risk Management Implications:

The Annual Governance Statement and the underpinning reviews, including the effectiveness of arrangements for audit are designed and intended to provide assurance on and compliance with high standards of corporate governance, including effective control and mitigation of the risk environment in which the Commissioner and Chief Constable discharge their respective responsibilities.

Contact points for additional information

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Review of Internal Audit Effectiveness

1. Definition of Internal Auditing

- 1.1. Internal audit work is carried out in line with the definition of internal auditing so as to provide independent assurance on the Commissioner's and Chief Constable's systems of risk management, governance and internal control.
- 1.2. All internal audit reviews result in an audit report detailing the level of assurance that can be given. Standard definitions are in place to ensure consistency in the assurance levels across the service.
- 1.3. Internal audit does not have any operational responsibilities, thereby ensuring its ability to independently review all of the Commissioner and Chief Constable's systems, processes and operations

2. Code of Ethics

- 2.1. The internal audit team have been made aware of the mandatory code of ethics within the PSIAS and have the opportunity to discuss this at team meetings.
- 2.2. All internal audit work is performed with independence and objectivity and all staff are aware of the need for them to declare any relevant business interests in order that any potential conflict of interest or compromise to audit objectivity is effectively managed.
- 2.3. Staff are aware of their responsibilities in relation to confidentiality and information governance.
- 2.4. Arrangements are in place to ensure that work is performed by staff with the appropriate skills, knowledge and experience and that training and development needs are identified through annual appraisals and six-month reviews.

3. Purpose, Authority and Responsibility

- 3.1. An internal audit charter is in place which defines the purpose, authority and responsibility of internal audit as well as its rights of access to all information, premises and personnel for the purpose of completing internal audit reviews.
- 3.2. The charter sets out the functional reporting line of the Director of Audit (TIAA) to the Joint Audit Committee to ensure internal audit independence.
- 3.3. Director of Audit (TIAA) attends all meetings of the Joint Audit Committee.
- 3.4. Director of Audit (TIAA) has direct access to the Chief Officer Group (Constabulary), Senior Leadership Team (Fire), the Chief Executive, the Commissioner and the Joint Audit Committee Chair.
- 3.5. The reporting lines for the Director of Audit (TIAA) ensure that internal audit independence is maintained and in line with the Standards, the Audit Manager reports directly to the Chief Finance Officer (S151 Officer) who is a member of the Public Accountability Conference.
- 3.6. There have been no identified threats to internal audit independence or objectivity during the year.
- 3.7. The Standards refer to the arrangements for the Director of Audit (TIAA) appraisal. Input and feedback should be obtained from the Chief Executive or equivalent and Chair of the Joint Audit Committee. This is a requirement of the employing organisation designed to protect the independence of the Director of Audit (TIAA) in relation to those audits that may be subject to undue influence, being within the area of the appraiser's responsibility. Whilst this is not a requirement for either the Commissioner, Chief Constable, Chief Fire Officer or the Chief Finance Officer, on behalf of both entities, will provide feedback on the performance of the Director of Audit (TIAA) as part of the arrangements for management of the internal audit contract.

4. Proficiency and Due Professional Care

- 4.1. Director of Audit (TIAA) is professionally qualified and experienced to deliver an effective internal audit service.

- 4.2. Job descriptions and person specifications reflect the duties required to deliver the risk-based approach to internal auditing and the skills needed to undertake the roles.
- 4.3. The TIAA team has a wide range of skills and experience brought about by the fact that they are a specialist internal audit provider operating nationally.
- 4.4. All audit work is undertaken with due professional care and reviewed by an Director of Audit (TIAA) to ensure that the work undertaken supports conclusions reached.
- 4.5. A Quality Assurance and Improvement Programme (QAIP) has been in place during 2024/25. The programme has been formally documented and is included as an appendix, within the Head of Internal Audit's annual report and opinions for 2023/24, which is included within this agenda. This includes the adoption of a comprehensive performance framework that is incorporated within the audit charter. The Joint Audit Committee have received quarterly reports monitoring actual performance against the framework.

5. Performance Standards

- 5.1. Internal audit work is undertaken to support the purpose of internal audit as defined within the audit charter. Management arrangements are in place to ensure that all work is delivered in accordance with the charter and to deliver relevant assurance to management, the Joint Audit Committee, the Commissioner, Chief Constable and Chief Fire Officer.
- 5.2. Risk based audit plans have been developed across the internal audit service. The plans have been developed to enable an overall annual opinion to be provided on the arrangements for governance, risk management and internal control.
- 5.3. In developing the plans, account has been taken of the organisation's risk management frameworks, the expectations of senior management and emerging national and local issues.
- 5.4. Audit plans have been developed based on a documented risk assessment. Arrangements are in place to report required amendments to audit plans to the Joint Audit Committee should this become necessary.
- 5.5. The plans identify the audit resources required to deliver them and arrangements are in place to allocate the workload across the audit team in advance to ensure all plans can be delivered.

- 5.6. Arrangements are in place to ensure the audit manual is continually updated as working practices continue to be reviewed.
- 5.7. Internal audit contributes to improving the Commissioner, Chief Constable's and Chief Fire Officer's operations through delivery of approved audit plans. Internal audit recommendations are aimed at strengthening performance and risk management, governance and ethical policies and values and internal controls.

6. Engagement Planning

- 6.1. All internal audit reviews are scoped and a brief prepared setting out the scope and objectives of the audit work together. This process ensures that management input to the scope of each audit. A standard client notification document has been designed and has been used for all audit reviews. Audit scopes include consideration of systems, records, personnel and premises.
- 6.2. The audit planning process includes a preliminary assessment of risk for each audit included in the plan. Auditors then undertake research as part of planning individual audit reviews to identify specific risks within the area under review. Within the risk based approach, once the scope of an audit is agreed, a full risk identification exercise is undertaken as part of the audit fieldwork. This ensures that risk is considered throughout the audit process.
- 6.3. The Internal Audit management review process ensures that work plans are prepared for each audit that document how the audit objectives will be met and that sufficient audit work is undertaken to support conclusions reached.
- 6.4. There is a document retention policy in place to manage audit records.
- 6.5. All internal audit work is subject to management review, and there is a consistent approach in place to documenting and retaining evidence of this review.
- 6.6. All internal audit reports are issued in draft for management comments and agreement of the factual accuracy and completion of the action plan. Clients have the opportunity to discuss the draft reports with the auditor.
- 6.7. Audit final reports issued in relation to 2024/25 audit plans were accurate, comprehensive and complete. All contained an assurance statement and agreed action plan.

- 6.8. The Director of Audit (TIAA) produces an annual report to the Joint Audit Committee and the Public Accountability Conference, which includes the overall opinion on the arrangements for governance, risk management and internal control. The report includes a summary of the work undertaken in support of the opinion.

7. Monitoring Progress

- 7.1. Arrangements are in place for follow up of agreed actions arising from internal audit reports and the outcome of these is reported to the Joint Audit Committee within the quarterly progress reports.

8. Communication of the Acceptance of Risks

- 8.1. Arrangements are in place to ensure that where key risks are accepted by management, this is discussed with senior management. Should the Director of Audit (TIAA) consider that the organisation is accepting a level of risk that may be unacceptable, this would be reported to the Joint Audit Committee and the Public Accountability Conference.

CIPFA Statement on the Role of the Head of Internal Audit 2019

1. Introduction

- 1.1 In 2019, CIPFA published an updated Statement on the Role of the HoIA in Public Sector Organisations in recognition of the critical position occupied by the Head of Internal Audit (HoIA) within any organisation in helping it to achieve its objectives by giving assurance on its internal control and risk management arrangements and playing a key role in promoting good corporate governance. Conformance with the Statement is cited as an example of good governance within the Delivering Good Governance Framework 2016

2. The Five Principles

- 3.1 The Statement sets out how the requirements of legislation and professional standards should be fulfilled by the HoIA in carrying out their role and is structured under five core principles:
- 3.2 The Head of Internal Audit in a public service organisation plays a critical role in delivering the organisation's strategic objectives by:
- championing best practice in governance, objectively assessing the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments; and
 - giving an objective and evidence based opinion on all aspects of governance, risk management and internal control.
- 3.3 To perform this role, the Head of Audit:
- must be a senior manager with regular and open engagement across the organisation, particularly with the Leadership Team and with the Audit Committee
 - must lead and direct an internal audit service that is resourced to be fit for purpose; and
 - must be professionally qualified and suitably experienced.
- 3.4 A completed self-assessment template is attached below for appropriate sign off.

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

Ref	Governance Requirement	TIAA arrangement and any required actions	Assessment of conformance		
			Y	N	P
	Principle 1: The HIA in a public service organisation plays a critical role in delivering the organisation’s strategic objectives by championing best practice in governance, objectively assessing the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments				
1.1	Set out the HIA’s role in good governance and how this fits with the role of others.	HoIA Role Profile sets out the contribution of the annual report of the HoIA to the Annual Governance Statement.	✓		
1.2	Ensure that the importance of good governance is stressed to all in the organisation, through policies, procedures and training	Code of Corporate Governance sets out the frameworks that are in place to support the overall arrangements. There are individual codes for the Cumbria OPFCC and Cumbria Constabulary. Cumbria Commissioner Fire and Rescue Authority has its own Corporate Governance Framework	✓		
1.3	Ensure that the HIA is consulted on all proposed major projects, programmes and policy initiatives.	Internal audit plan incorporates some capacity to respond to emerging issues and projects.	✓		
	Principle 2: The HIA in a public service organisation plays a critical role in delivering the organisation’s strategic objectives by giving an objective and evidence based opinion on all aspects of governance, risk management and internal control				
2.1	Set out the responsibilities of the HIA, which should not include the management of operational areas.	Responsibilities of the HoIA are set out in the Role Profile and do not include any operational responsibilities.	✓		
2.2	Ensure that internal audit is independent of external audit.	Internal audit is independent of external audit. IA plans will be shared with external audit, but will not be in any way directed by external audit.	✓		
2.3	Where the HIA does have operational responsibilities the HIA’s line manager and the Audit Committee should specifically	Not applicable.			

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

Ref	Governance Requirement	TIAA arrangement and any required actions	Assessment of conformance		
			Y	N	P
	approve the IA strategy for these and associated plans and reports and ensure the work is independently managed.				
2.4	Establish clear lines of responsibility for those with an interest in governance (e.g. Chief Executive, Chief Legal Officer, Chief Financial Officer, Audit Committee, non-executive directors/elected representatives). This covers responsibilities for drawing up and reviewing key corporate strategies, statements and policies.	Clear lines of responsibility are set out in job roles, the scheme of delegation and key supporting governance documents e.g. financial regulations, procurement regulations, grant regulations. The Joint Audit Committee has a clear Terms of Reference consistent with the CIPFA guidance.	✓		
2.5	Establish clear lines of reporting to the Leadership Team and to the Audit Committee where the HIA has significant concerns	Reporting lines are defined within the Internal Audit Charter which has been agreed by the Board.	✓		
2.6	Agree the terms of reference for internal audit with the HIA and the Audit Committee as well as with the Leadership Team	Internal audit charter sets out internal audit's terms of reference. Charter has been approved by Board and presented to Joint Audit Committee.	✓		
2.7	Set out the basis on which the HIA can give assurances to other organisations and the basis on which the HIA can place reliance on assurances from others.	The basis of assurances provided to other organisations is set out within the contract. Various sources of assurance have been taken into consideration in preparing the audit plan to ensure optimum audit coverage.	✓		
2.8	Ensure that comprehensive governance arrangements are in place, with supporting documents covering e.g. risk management, corporate planning, anti-fraud and corruption and whistleblowing.	Key governance documents include the Code of Corporate Governance, scheme of delegation, Anti-fraud and corruption strategy, policy and procedure. Risk management arrangements are in place and the corporate risk register for each organisation is reported to Joint Audit Committee.	✓		
2.9	Ensure that the annual internal audit opinion and report are issued in the name of the HIA.	Annual report of the Director of Audit (TIAA) contains the internal audit opinion for the Police & Crime Commissioner for Cumbria, the Chief Constable for Cumbria Constabulary and	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

Ref	Governance Requirement	TIAA arrangement and any required actions	Assessment of conformance		
			Y	N	P
		Cumbria Commissioner Fire and Rescue Authority. This report is presented to Joint Audit Committee by the Director of Audit (TIAA).			
2.10	Include awareness of governance in the competencies required by members of the Leadership Team.	Role profiles for the Chief Executive, CFO and deputy monitoring officer are based on the relevant professional standards and include governance responsibilities. Constabulary Chief Officers are trained on governance matters as part of their professional qualification.	✓		
2.11	Set out the framework of assurance that supports the annual governance report and identify internal audit's role within it. The HIA should not be responsible for preparing the report.	The framework of assurance that supports the annual governance statement is documented within the Statement itself. HIA is not responsible for preparing the AGS.	✓		
2.12	Ensure that the internal audit strategy is approved by the Audit Committee and endorsed by the Leadership Team.	Public Sector Internal Audit Standards (PSIAS) refer to the requirement for internal audit plans to include a statement of how internal audit service will be delivered. This is included within the audit plan.	✓		
	Principle 3: The HIA in a public service organisation must be a senior manager with regular and open engagement across the organisation, particularly with the Leadership Team and with the Audit Committee.				
3.1	Designate a named individual as HIA in line with the principles in this Statement. The individual could be someone from another organisation where internal audit is contracted out or shared. Where this is the case then the roles of the HIA and the client manager must be clearly set out in the contract or agreement.	The Director of Audit (TIAA) is the designated HoIA for the PFCC / Chief Constable / CCFRA	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

Ref	Governance Requirement	TIAA arrangement and any required actions	Assessment of conformance		
			Y	N	P
3.2	Ensure that where the HIA is an employee that they are sufficiently senior and independent within the organisation's structure to allow them to carry out their role effectively and be able to provide credibly constructive challenge to the Management Team.	Not applicable.			
3.3	Ensure that where the HIA is an employee the HIA is line managed by a member of the Management Team. Where the HIA is not an employee then the reporting line must be clearly set out in the contract or agreement with the internal audit supplier.	Not applicable.			
3.4	Establish an Audit Committee in line with guidance and good practice.	There is a Joint OPFCC / Constabulary Audit Committee which is the recommended approach in the Financial Management Code of Practice for the Police Forces of England and Wales. The Joint Audit Committee undertakes on a biennial basis a self-assessment against the CIPFA practical guidance checklist and has assessed itself as performing appropriately, in the intervening years, the committee and officers carry out a 360' review of the work of the committee. The Joint Audit Committee is also responsible for scrutiny of Cumbria Commissioner Fire and Rescue Authority	✓		
3.5	Set out the HIA's relationship with the Audit Committee and its Chair, including the Committee's role (if any) in appointing the HIA.	The relationship is set out in the Internal Audit Charter.	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

Ref	Governance Requirement	TIAA arrangement and any required actions	Assessment of conformance		
			Y	N	P
3.6	Ensure that the organisation's governance arrangements allow the HIA: – to bring influence to bear on material decisions reflecting governance; – direct access to the Chief Executive, other Leadership Team members, the Audit Committee and external audit; and – to attend meetings of the Leadership Team and Management Team where the HIA considers this to be appropriate.	There are appropriate arrangements in place to allow the HIA to perform these functions appropriately.	✓		
3.7	Set out unfettered rights of access for internal audit to all papers and all people in the organisation, as well as appropriate access in (significant) partner organisations.	This is defined within the Internal Audit Charter	✓		
3.8	Set out the HIA's responsibilities relating to partners including joint ventures and outsourced and shared services.	The HoIA responsibilities are defined within the Audit Charter in relation to the arrangement with TIAA.	✓		
Principle 4: The HIA in a public service organisation must lead and direct an internal audit service that is resourced to be fit for purpose.					
4.1	Provide the HIA with the resources, expertise and systems necessary to perform their role effectively.	Internal audit is resourced appropriately to deliver the level of service currently required.	✓		
4.2	Ensure that the Audit Committee sets out a performance framework for the HIA and their team and assesses performance and takes action as appropriate.	Internal audit is resourced appropriately to deliver the level of service currently required.	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

Ref	Governance Requirement	TIAA arrangement and any required actions	Assessment of conformance		
			Y	N	P
4.3	Ensure that there is a regular external review of internal audit quality	Mandatory EQA of TIAA was undertaken in 2022 with a 'Generally Conforms' rating being given.	✓		
4.4	Ensure that where the HIA is from another organisation that they do not also provide the external audit service	TIAA does not provide the external audit service to the Police & Crime Commissioner for Cumbria or the Chief Constable for Cumbria Constabulary or Cumbria Commissioner Fire and Rescue Authority	✓		
	Principle 5: The HIA in a public service organisation must be professionally qualified and suitably experienced				
5.1	Appoint a professionally qualified HIA whose core responsibilities include those set out under the other principles in this Statement and ensure that these are properly understood throughout the organisation.	HolA responsibilities are defined and make appropriate reference to the requirements of the 2019 CIPFA Statement.	✓		
5.2	Ensure that the HIA has the skills, knowledge, experience and resources to perform effectively in his or her role.	28 years of internal audit experience which has allowed him to lead auditing projects for private and public sector organisations, financial due diligence and operations for a large number of clients.	✓		



Joint Audit Committee
Review of Effectiveness 2024/25

Executive Summary

As a result of Local Government Reorganisation in Cumbria in April 2023, The Police and Crime Commissioner took on the responsibility for Cumbria Fire and Rescue Services and became the Police, Fire and Crime Commissioner (PFCC) from that date. The arrangements for fire are separate from those relating to policing. For 2024/25, the decision was taken to hold separate JAC meetings (held on the same day) for Police and Fire on the grounds of improved efficiency. This document provides a review of the committees effectiveness in relation to the three separate legal entities of The Police, Fire and Crime Commissioner for Cumbria, The Chief Constable of Cumbria Constabulary and the Commissioner as Cumbria Commissioner Fire and Rescue Authority (CCFRA). Throughout this document reference will be made to 'The Commissioner and Chief Constable as those charged with governance. Please note that references to the Commissioner relate to his role in relation to policing as PFCC and to fire as CCFRA.

The purpose of an audit committee is to provide those charged with governance (The Police, Fire and Crime Commissioner and The Chief Constable) independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.

Audit committees are a key component of the governance framework.

CIPFA notes the importance of the capacity of the Committee to promote good governance, making things better, not just reviewing what has happened in the past.

Best practice dictates that governance, risk management and strong financial controls be embedded in the daily and regular business of an organisation. The existence of an audit committee does not remove responsibility from senior managers or leaders, but provides an opportunity and resource to focus on these issues.

CIPFA's guidance document, Audit Committee's Practical Guidance for Local Authorities and Police (2018 edition), recommends that audit committees review their effectiveness annually. In 2020, the decision was taken that the formal written review would move to a biennial report (odd years) and in the alternate years (even years) a 360° review would be undertaken. The most recent 360° review was undertaken in Autumn 2024. The Annual Report of the Committee sets out the conclusions of that review and provides a commentary on the effectiveness of the Committee in fulfilling its purpose.

The formal review covers four areas, Core Committee Functions, Wider Functions, Independence and Accountability and Membership and Effectiveness. For each area under review, the overall conclusions are assessed against an evaluation key with a score of 1-5, with 5 indicating the highest level of effectiveness.

The overall conclusions from the assessment is that the committee is effective in its operation. The key messages arising from the review are that:

- The Committee has continued to build on the firm foundations put in place at the inception of the OPFCC, expanding and refining its remit in the light of changing circumstances and emerging trends.
- Members were appointed based on their skills and experience, are politically neutral.
- The Committee's remit complies with best practice and members are clear about their role and focus of attention.
- The Committee is supported by key members of the OPFCC, the Constabulary and Fire Service senior management team at all Committee meetings to ensure that members are appropriately informed when considering the issues.
- Joint Audit Committee members have carried out their duties diligently, achieving 95% attendance at meetings, have made a valued contribution to governance arrangements and have taken action on specific issues.
- Members have maintained formal and informal training and development activities to enhance their understanding of the Constabulary, Cumbria Fire and Rescue Services and the OPFCC.

The committee achieves a consistent grade of 5 across all areas of the assessment against the Core Functions and a grade 5 assessment against the Wider Functions of Ethical Values and Treasury Management. Independence and Accountability and Membership and Effectiveness both score a grade 5, being evidenced as fully compliant with best practice requirements.

The Committee continues to strive for improvements across all areas of its activities. For 2025/26, the Committee has identified 6 priority areas within its wider programme where it will seek to have impact. These priorities are included in an associated action plan and aim to:

1. Support and monitor the OPCC and Constabulary plans to address sustainability.

2. Achieve a greater understanding of HMICFRS work, reports and findings and how these are integrated into mainstream activities, including risk registers and the Futures Programme / benefit realisation process.
3. To improve the profile and engagement of JAC with those tasked with the overall responsibility for governance, and any governance committees as necessary/considered beneficial to enhance its work.
4. Achieve a greater understanding of partnerships that the PCC and Constabulary are involved with.
5. Support and challenge any new or emerging governance arrangements including the greater collaboration and joint working with other organisations on service delivery.
6. To ensure that internal JAC arrangements support its overall aims through the introduction of an annual assessment and development process for members, including the active uptake and participation in appropriate training opportunities.

The review of the effectiveness of the arrangements has demonstrated that the Committee can evidence substantial support, influence and persuasion in carrying out its functions. These are the elements defined by CIPFA as the factors that evidence the Committee's effectiveness.

In carrying out the review Committee members have been able to evidence numerous examples of their impact. This has included:

- Attendance at CIPFA audit committee development events.
- Involvement in the process to select a new internal audit provider from 01/04/2025.
- Involvement in the development of the Internal Audit Strategy and Plan for 2025/26.

The review of the effectiveness of the arrangements has demonstrated that the Committee can evidence substantial support, influence and persuasion in carrying out its functions. These are the elements defined by CIPFA as the factors that evidence the Committee's effectiveness.

The Committee's review of Effectiveness provides information on the assessment process and CIPFA standards, this together with the Committee's Terms and Reference and detailed work programme can be found on the Commissioner's website at: [Joint Audit Committee - Cumbria PFCC](#). The Joint Audit Committee holds public meetings, Committee papers and audit reports are all available on the Commissioner's website using the above link.

Introduction

The purpose of an audit committee is to provide those charged with governance (the Police, Fire and Crime Commissioner and the Chief Constable) independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.

The Influential Audit Committee

The audit committee has the potential to be a valuable resource to the whole organisation. Where it operates effectively, an audit committee can add value to its organisation by supporting improvement across a range of objectives. To achieve wide-ranging influence, an audit committee will need commitment and energy from membership together with support and openness from the organisation.



CIPFA's document, *Audit Committee's Practical Guidance for Local Authorities and Police*, recommends that audit committees review annually their effectiveness. This report sets out for the Commissioner and Chief Constable's Joint Audit Committee the conclusions of that review and provides a commentary on the effectiveness of the Committee in fulfilling its purpose.

Review of Effectiveness

The review has been undertaken against the framework of the CIPFA document. It reviews the activities and impact of the Committee against the guidance in relation to the purpose and functions for Audit Committees and a checklist for effectiveness. The full range of activities undertaken by the Committee during 2024/25 is also set out in the annual work programme for the committee which is attached at Appendix B. For each of the areas in the CIPFA guidance, an assessment is made to award a grade in accordance with the CIPFA standard, based on the conclusions of the review. The grades are set out in table one below. In addition to consideration of Committee activity the review of effectiveness is also supported by consideration of the issues of Committee independence and objectivity and the skills and experience of members. Audit Committee members have further agreed a self-assessment checklist for good practice, included with the CIPFA document to support the annual review (see Appendix A).

Table One: CIPFA Effectiveness Evaluation Assessment Key

Score	Assessment Key
5	Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.
4	Clear evidence from some sources that the committee is actively and effectively supporting improvements across some aspects of this area.
3	The committee has had mixed experience in supporting improvement in this area. This is some evidence that demonstrates their impact but there are also significant gaps.
2	There is some evidence that the committee has supported improvements, but the impact of this support is limited.
1	No evidence can be found that the audit committee has supported improvements in this area.

Overall Conclusions and Assessment

The overall conclusion and assessment is that the Joint Audit Committee is effective in its operation.

The review has demonstrated that within the areas of the self-assessment the Committee can evidence the effective use of substantial support, influence and persuasion in carrying out its functions. These are the elements defined by CIPFA as being evidence of effectiveness. The committee achieves a consistent grade of 5 in all 10 areas of the assessment against the Core Functions and a grade 5 assessment against the Wider

Functions of Ethical Values and Treasury Management. Independence and Accountability score a grade 5 and Membership and Effectiveness also score a grade 5. The key messages arising from the review are that:

- Committee members have carried out their duties diligently, meetings are well attended and members have made an effective contribution to governance arrangements
- Members have kept up to date with training and developments. During 2024/25 these arrangements have continued to include a corporate briefing as part of Committee meetings and for 2024/25 specific development sessions covering treasury management with the Commissioner's external advisors, a budget briefing session, a police specific session in relation to the work of the operational policing command and a fire specific session.
- Members have previously been provided with an "Induction Pack and Handbook" which provides a number of useful documents in one handbook and includes details of structures, key individuals and governance arrangements within the OPFCC, the Constabulary and Cumbria Fire and Rescue Service, these handbooks are updated on a periodic basis to include latest information. During 2025/26 it is intended that the handbook will be moved to an electronic version on the new members portal.

As part of the overall assessment process the Commissioner and Chief Constable were asked to comment on the effectiveness of the Committee, their comments were as follows:

The Police, Fire and Crime Commissioner for Cumbria Comment

One of my key responsibilities on behalf of the public is to ensure the effective and efficient use and accounting for public money allocated to Policing and Fire Service in the county. This is a highly complex and constantly changing financial landscape and it is therefore essential that we have effective and challenging scrutiny of our financial processes. I believe we are blessed in the OPFCC and Constabulary in having highly professional and dedicated finance staff who do an excellent job, this is complemented by a rigorous, expert panel in the Joint Audit Committee who in turn conduct Independent audit of a range of Constabulary and Fire Service functions and most especially our accounts. As Commissioner this gives me additional assurance which I am able to pass onto the public that our administration and financial processes are effective, efficient and their probity is assured. There are of course always things we can improve and I am grateful to the Chair and members of JAC for their robust scrutiny and guidance when they find matters which need to be addressed and improved.

Chief Constable of Cumbria Constabulary Comment

The work of the Joint Audit Committee is invaluable in providing assurance that governance within the Constabulary is effective and supports the delivery of an outstanding policing service for the people of Cumbria. The professional independence, complementary skills and conscientious approach of the committee to their role facilitates robust scrutiny and challenge which contributes to the Constabulary achieving its objectives of being an efficient and effective policing service.

The rest of this report sets out the requirements of the CIPFA guidance, the arrangements for the Committee and the evidence and conclusions of the review. It is set out in four sections with supporting appendices:

Section	Description	Pages
Section One	Core Committee Functions and the Effectiveness Checklist	9-26
Section Two	Possible Wider Functions of an Audit Committee	27-28
Section Three	Independence and Accountability	29-30
Section Four	Membership and Effectiveness	31-34
Appendix A	CIPFA Good Practice Checklist	35-37
Appendix B	Supporting Documents <ul style="list-style-type: none">○ Committee Annual Work Programme 2024/25 (Police & Fire)○ Committee Terms of Reference○ Role Profile Committee Chair○ Role Profile Committee Member○ Committee Attendance List 2024/25 (Police & Fire)	38

Section One: Core Committee Functions and the Effectiveness Checklist

Good Governance and the Annual Governance Statement

CIPFA guidance makes clear that Audit Committees should address governance principles in the course of its regular business rather than governance being limited to a once a year reporting process.

CIPFA notes the importance of the capacity of the Committee to promote good governance, making things better, not just reviewing what has happened in the past.

There should be a local code of governance setting out how the principles of the CIPFA SOLACE good governance framework are applied, that should be reviewed by the Committee. Audit Committees should review the Annual Governance statement (AGS) of both the Commissioner (including as Fire Authority) and the Chief Constable prior to approval. The CIPFA guidance provides that to meaningfully review the AGS, the Committee should be in a position to draw on their knowledge of the governance arrangements as they are established and on assurances of their operation in practice. It should also ensure that the AGS is underpinned by a framework of assurance.

Over the course of the year the Committee should receive reports and assurances over the application of the governance framework, monitor action plans and recommendations and consider the application of governance principles to other agenda items. CIPFA notes the importance of the capacity of the Committee to promote good governance, making things better, not just reviewing what happened in the past.

Self-evaluation, examples, areas of strength and weakness

The Committee's annual work programme includes an independent cyclical review of the Commissioner, Chief Constable's and Chief Fire Officer's governance framework and all material governance arrangements. During 2024/25 the work of the Committee has included:

- A review of the role of the respective Chief Finance Officer against the CIPFA guidance and consideration of the Chief Finance Officer's review of the effectiveness of arrangements for governance, including internal audit and a review of the role of the Head of Internal Audit against CIPFA guidance.
- In line with CIPFA recommendations, the Committee reviewed the Chief Constable and Commissioner's AGS in June, prior to the publication of the unaudited statement and again in February prior to publication alongside the audited accounts. Alongside the AGS, members reviewed the Commissioner and Chief Constables Code of Corporate Governance. In addition, members review progress against the respective AGS action plans mid-way through the financial year.

- The Committee reviewed the Fire Authority AGS in February 2025 prior to the publication of the 2023/24 statement of accounts.
- The Committee receive all audit internal reports in full as part of the meeting agenda immediately following the finalisation of the reports. Members determine in their pre-meet which specific reports they want to discuss in further detail during the meeting. Details of the specific audit reports considered during 2024/25 are set out in the Internal Audit section of this review below.
- The scope of the internal audit plan ensures it provides wider governance assurance in addition to that provided on core financial systems and financial governance. During 2025/26 the approved audit plan for PFCC/police will focus on risk management core controls, commissioner grants, key financial systems, cost improvement & efficiencies, pensions, child protection, local policing, management of sexual offenders, attendance management & retention and IT asset management. For fire internal audit work will focus on key financial systems, risk management, station management framework, Cyber controls, collaboration and partnerships and corporate purchasing cards.
- At their meeting in June 2024 internal audit provided members with a draft annual audit opinion providing assurance from the group Audit Manager (Director of Internal Audit). Members also receive further assurance at each meeting through reports from the external auditors. This included the Audit Findings Report presented to members in September 2024 setting out the external auditor's intention to issue un-qualified opinion on the financial statements. In line with revised timescales, an un-qualified value for money conclusion and annual report was presented to the February 2025 meeting.

Through these arrangements and their prior experience and skills, members develop a robust understanding of governance across the OPFCC and Constabulary and the extent to which those arrangements are well embedded. This provided the basis on which Committee members provided assurance and add value with regard to governance.

Conclusion and Overall Assessment: Assessment Grade 5.

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Internal Audit

CIPFA guidance makes clear that the Audit Committee has a clear role in relation to oversight of the internal audit function.

Within policing, the advisory role of the Committee means that this responsibility is managed through support and review of the arrangements for internal audit. These arrangements are set out under the requirements of the Public Sector Internal Audit Standard (PSIAS) and the supporting Local Government Application Note (LGAN) within an Audit Charter.

The Audit Charter is a key governance document setting out the purpose, authority, responsibilities and objectives of Internal Audit.

The Audit Charter sets out the functional reporting arrangements between Internal Audit, Executive Board and the Joint Audit Committee. CIPFA guidance sets out a number of roles for the committee as part of the support and review arrangements. These are to oversee Internal Audit's independence, objectivity, performance and professionalism, support the effectiveness of the internal audit process and promote the effective use of internal audit within the assurance framework.

Internal Audit's work is designed to provide assurance to management and members that effective systems of governance, risk management and internal control are in place in support of the delivery of the Commissioner, Chief Constable's and Chief Fire Officer's objectives.

Self-evaluation, examples, areas of strength and weakness

During 2024/25 the committee have expressed concerns in relation to the progress being made in relation to the 2024/25 internal audit plan. The committee requested that these concerns be escalated to the Commissioner, Chief Fire Officer and Chief Constable. The committee were also influential in requesting the internal audit provider provide a remedial action plan to bring progress back in line with expectations, this report was received by the Committee at the September meeting.

The Committee's annual work programme, in line with the CIPFA guidance, includes a review of the Internal Audit Charter and a review of a risk based internal audit plan including the audit budget and number of audit days within the plan. The report that incorporates the Plan and Charter was received by members in March 2024 in respect of the 2024/25 financial year. From 2025/26 the provision of internal audit services has changed from TIAA Ltd to Mersey Internal Audit Agency (MIAA). Members of the committee were involved

in the selection process for the new internal audit provider. In March 2025 members were consulted in relation to the draft internal audit plan for 2025/26. The plan sets out the process undertaken to assess risks and develop a programme of audit in accordance with the risk based approach of the PSIAS.

The Audit Charter, in compliance with the PSIAS, makes a number of statements setting out how the arrangements for Internal Audit provide assurance with regard to ethics, independence and objectivity, including arrangements for resourcing and ensuring proficiency and due professional care. The Committee receive an annual statement on conformance with the PSIAS and LGAN. In reviewing the Audit Charter Committee members are able to assess and challenge the robustness of these arrangements.

The Committee meets annually and independently with the Internal Auditors and receives an annual report and opinion from the Chief Internal Auditor on the adequacy and effectiveness of governance, risk management and internal control. The report includes a summary of the audit work on which the opinion is based. This is supported by a report from the Chief Finance Officer on the overall effectiveness of the arrangements for internal audit.

The Committee receives all internal and external audit reports in full supporting assurance on the overall control environment. The reporting format of internal audit reports provides a stronger link between audit recommendations and control objectives. The reports also aim to focus attention on internal control strengths and recommendations. During 2024/25 Members have considered reports across a diverse range of Constabulary and OPFCC business including covering an assessment of cyber security, use of social media, risk mitigation controls, contractor vetting, wanted people, stop & search, payroll, fleet fuel usage, use of force, budgetary control, equality, diversity and inclusivity, data protection & GDPR, security of seized cash, ICT disaster recovery and business continuity. The fire meeting has considered reports on financial controls, bullying and harassment, fleet, recruitment and Equality Diversity and Inclusion.

Monitoring against performance measures and benchmarks for the Internal Audit service was introduced in 2014/15 and has continued throughout 2024/25. Proposed performance measures are reviewed at the start of the financial year and have been included within the Internal Audit Charter on the recommendation of the Committee. Members have received a quarterly monitoring report assessing actual performance against the benchmark.

The terms of reference of the Committee and associated annual work programme fully complies with the detailed CIPFA guidance. Collectively these arrangements ensure members are able to make effective

judgements on the effectiveness of internal controls and Internal Audit provision, making recommendations with regards to improvement.

Conclusion and Overall Assessment: Assessment Grade 5.

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area.

Risk Management

CIPFA guidance references that Police Audit Committees are directed in the Home Office Financial Management Code of Practice to advise the Commissioner and Chief Constable on the adoption of appropriate risk management arrangements.

It also notes the assurance that risk management provides in respect of the AGS and when reviewing the risk based internal audit plan. The guidance describes governance of risk as the arrangements for leadership, integration of risk management arrangements, ownership and accountability. The role of the audit committee in relation to risk management covers three major areas:

The Risk Management Strategy is a comprehensive document that provides the basis for members to challenge and provide assurance over how risks are

- Assurance over the governance of risk, including leadership, integration of risk management into wider governance arrangements and the top level ownership and accountability for risks.
- Keeping up to date with the risk profile and the effectiveness of risk management actions.
- Monitoring the effectiveness of risk management arrangements and supporting the development and embedding of good practice in risk management.

Self-evaluation, examples, areas of strength and weakness

In accordance with the CIPFA guidance, specific actions undertaken by the Committee during 2024/25 included:

- Receipt at the Committee's meeting in June of an annual report from the Chief Executive setting out the OPFCC arrangements for monitoring the effectiveness of risk management.
- Reviewing the arrangements for risk management within the Constabulary and making specific recommendations regarding improving the openness and transparency of those arrangements.
- Review of the Commissioner's annual Risk Management Strategy. The strategy is a comprehensive document that provides the basis for members to challenge and provide assurance over how risks are governed and managed. The strategy now includes on recommendation from the Committee arrangements for determining risk appetite. The review of Risk Management Strategy is supported by a four monthly review of strategic risk registers that set out the most significant risks facing the Commissioner and Constabulary and the mitigations in accordance with the methodology within the

The Committee has nominated a lead member for risk who provides prior input and advice on the Risk Management Strategy prior to its consideration by the full Committee

strategy. This ensures the Committee has an effective understanding of the significant risks facing both organisations and can hold risk managers to account.

In accordance with best practice, the Committee also compiles and maintains a separate, dedicated risk register to manage risks relating to the Committee's own activities.

Conclusion and Overall Assessment: Assessment Grade 5.

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Assurance Frameworks and Assurance Planning

CIPFA guidance explains assurance frameworks as a description that typically outlines the key areas of assurance required by the Joint Audit Committee that supports the AGS and is available to enable the Committee to meet its terms of reference.

A framework will support the ability to ensure that assurance is planned and delivered efficiently and effectively, avoiding duplication and with independence across a range of assurance providers. It also ensures that the Committee is clear on the extent to which assurance is reliant on the arrangements for Internal Audit.

The Joint Committee operates with an assurance-based work programme aligned to its terms of reference

Self-evaluation, examples, areas of strength and weakness

The Joint Audit Committee operates with an assurance-based work programme aligned to its terms of reference and that, in line with the guidance, forms an appropriate balance between cost and risk. The assurance framework that was in place for 2024/25 is set out at appendix B and includes assurances from management, Chief Officers, internal and external audit and external inspectorates. During 2024/25 and in recognition of CIPFA's guidance for Audit Committees, members have:

- Improved the arrangements for assurance in relation to a number of areas within the work programme. This included receipt at the June meeting of monitoring reports covering the areas of risk management anti-fraud and corruption monitoring. At their September meeting the Committee received a report covering the Chief Constable's arrangements for providing value for money (the PFCC no longer falls under the inspection regime of HMICFRS).
- Received an assurance report from the Chief Finance Officers in respect of the sources of assurance members can place reliance on in respect of their review of the statement of accounts.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Value for Money and Best Value

The CIPFA guidance notes that in the Police sector it is the Chief Constable that has statutory responsibility for securing value for money and that the Commissioner's responsibility is to hold the Chief Constable to account for this duty.

The Joint Audit Committee role is to support both the Commissioner and Chief Constable to fulfil their responsibilities through the assurance process. This should focus on arrangements to ensure value for money and the progress in achieving value for money. This includes how performance in value for money is evaluated as part of the AGS and the Committee's consideration of the external audit opinion on value for money. The AGS should be focused on outcomes and value for money. The Committee should also consider what other assurances are available.

The Constabulary has developed and agreed a Continuous Improvement, Efficiency and Value for Money Strategy, which sets out the principles the Constabulary will follow and specific reviews which aim to secure maximum value from the resources available to it.

Self-evaluation, examples, areas of strength and weakness

The overall arrangements for value for money are concluded on by the external auditors who provide for the Committee their opinion on value for money. The conclusion for 2020/21 (received in March 2022) was positive.

The Commissioner's Code of Corporate Governance and AGS sets out the arrangements for securing the achievement of the goals and objectives set out within the Police, Fire and Crime Plan. This includes a performance framework that supports the Commissioner in holding the Chief Constable to account for VFM. These documents also reference the receipt annually of HMICFRS value for money profiles and inspection reports that further support VFM accountability.

The Chief Constable's Code of Corporate Governance provides reference for the Committee to the governance structure in place within the Constabulary it also makes reference to Continuous Improvement, Efficiency and Value for Money Strategy, which sets out the principles the Constabulary will follow and specific reviews, which aim to secure maximum value from the resources available to it. The AGS references the specific reviews that have been undertaken during the year and the improvements in efficiency and effectiveness arising from that work.

The work of the Committee further supports value for money in providing an overview of the treasury management strategy and activities that helps to promote value in the treasury function. This will have greater impact in future years, when decisions will need to be made in respect of borrowing. The timing of decisions will be instrumental to the value for money achieved from the balance between borrowing costs and investment returns.

The overall arrangements for value for money are concluded on by the external auditors who provide for the Committee their opinion on value for money. The conclusion for 2023/24, received by the Committee in February 2025, in the External Auditor's Annual Audit Report was positive.

The format of internal audit reports have supported wider assurance for members by covering a specific control objective on 'value: the effectiveness and efficiency of operations and programmes.' Specific audit recommendations with value for money implications are categorised within audit reports under this heading.

The Committee routinely receives a number of reports from the OPFCC and Constabulary with a specific focus on value for money. This has included an analysis of HMICFRS value for money profiles for the Constabulary (the OPFCC no longer falls under the remit of HMICFRS), and the outcome of the HMICFRS PEEL review of efficiency, effectiveness and legitimacy. As part of the review of the arrangements for value for money, members also sought assurances regarding the approach to the management of reserves, the reserves strategy was included as part of the member development session on the budget, medium term financial strategy and change programme provided in March 2025.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Countering Fraud and Corruption

CIPFA guidance states that the role of the Audit Committee is to have oversight of counter-fraud strategy, assessing whether it meets recommended practice, governance standards and complies with legislation.

The Committee should understand the level of fraud risk to which the organisation is exposed and the implications for the wider control environment. The guidance also recognises the link to ethical standards and the role of the committee in championing good counter-fraud practice. The committee should also monitor performance on counter fraud activity including monitoring action plans and overseeing any major areas of fraud.

The Commissioner and Chief Constable have responsibilities for the effective stewardship of public money and for safeguarding against losses due to fraud and corruption.

Self-evaluation, examples, areas of strength and weakness

The Joint Audit Committee undertakes a cyclical review of counter-fraud strategy, policy and action plans as part of the arrangements for review of all core strategic governance documents. This provides an opportunity for members to consider the approach to counter-fraud within the context of the wider governance arrangements and internal controls that support the anti-fraud approach. These arrangements include those covering codes of conduct and ethical behaviour.

In June 2024 members received a report from the Chief Executive monitoring the anti-fraud and corruption arrangements within the OPFCC. The report sets out the activity that takes place during the year in line with the strategy and policy and to ensure anti-fraud arrangements are well embedded. The report covered the 2023/24 financial year and members will receive in June 2025 a report covering the 2024/25 financial year.

In February 2025, as part of the arrangements for the financial statements, members received copies of the Commissioner and Chief Constable's letters of management assurance. These are prepared by the Chief Finance Officers and include a full fraud risk assessment. Within the assessment members are briefed on any actual or suspect fraud that has taken place during the year and any changes to the control environment as a consequence of that fraud.

Members further support their understanding of the control environment through receipt of audit reports. Members receive the full report on all audits supporting a wider understanding of internal controls that can be gained from summary reports.

In relation to PFCC/Constabulary, during 2024/25, members received a 17 audit reports in respect of the PFCC/Constabulary with judgements of substantial (8), reasonable (7) and partial (2) assurance. The audit reports in relation to major financial systems in respect of payroll, budgetary control and seized cash all received the highest level of assurance (substantial).

In respect of Fire during 2024/25, 8 audit reports were received with judgements of substantial (3), reasonable (5).

During 2024/25 the Committee has operated as a Standards Committee for the Commissioner. This has included monitoring the effectiveness of the Commissioner's Code of Conduct and PFCC/Officer Protocol, supporting the approach to ethical standards. In 2015/16 the Commissioner and Constabulary established an independent Ethics and Integrity Panel (during 2024/25 the committee changes its name to the Community Scrutiny Panel) to facilitate a more in-depth scrutiny of arrangements for ethics and integrity including Constabulary conduct matters and the handling of complaints. The annual report of the Ethics and Integrity Panel was provided to members of the Joint Audit Committee in June 2024.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

External Audit & Inspection

CIPFA guidance states that the Audit Committees have a role to play in relation to the appointment of external auditors.

In England organisations have the option to appoint auditors themselves via means of an auditor panel or through Public Sector Audit Appointments (PSAA) which has been established by the Local Government Association and specified as an “appointing person”. The Commissioner and Chief Constable have appointed the external auditor via the PSAA route. The audit committee’s role is in providing assurance that the external audit team maintains independence and objectivity. The audit committee has a vital role to play in guarding against threats to independence.

CIPFA guidance states that Audit Committees have a role to play in receiving and considering the work of the external auditor.

This includes receiving the planned work programme and reports following completion of the audit work such that the committee is able to make judgements on audit resources, assess the effectiveness and quality of the audit (this may include feedback from key people e.g. the respective CFOs) and report to the Commissioner or Chief Constable where appropriate. The Committee should also support the implementation of external audit recommendations, review any non-audit work undertaken and have the opportunity to meet separately and privately with the external auditors. The guidance also recognises the assurance that can be provided from reports about financial management and governance from wider inspection agencies (for example HMICFRS).

Self-evaluation, examples, areas of strength and weakness

The Joint Audit Committee receive all reports of the External Auditors and conduct an annual private meeting with the External Auditors. During 2024/25 the External Auditors have attended all of the 4 Committee meetings. The Committee’s terms of reference are fully compliant with the CIPFA guidance and provide for an annual private meeting with the External Auditors. The Committee receives inspection reports from other agencies where these are relevant to the Committee’s functions. Recommendations arising from audit and inspection are monitored for implementation by the Committee.

Membership of the Joint Audit Committee includes the skills and experience of a former S151 officer, a unitary authority auditor and also a qualified lawyer. All members have significant experience of committees fulfilling audit and governance functions. This ensures that the Committee have the skills and experience to

assess the work of the external auditors and will have clear expectations regarding the requirements in respect of seniority, quality and experience of audit staff. During 2024/25 members have:

- Undertaken robust scrutiny of the external audit plan, including questioning the robustness of work that will be carried out in respect of the value for money conclusion and the assurance it can provide.
- Received notification of the External Auditors Annual Fee through the annual audit plan report.
- Received the External Auditors Audit Findings report covering the financial statements, matters of governance and the value for money conclusion in respect of the 2023/24 financial year.
- Scrutinised published HMICFRS reports covering value for money (HMICFRS annual profiles). Members have also received as part of the corporate update from the Deputy Chief Constable updates covering the full HMICFRS inspection programme for the Constabulary and issues that need to be brought the attention of members.
- In 2014/15 Members agreed a change to their terms of reference to incorporate responsibility as an audit panel, to oversee the appointment of external auditors for the Commissioner and Chief Constable, at the time the relevant provisions of the 2014 Local Audit and Accountability Act come into effect. During 2021/22 members were involved in the decision making process around the use of PSAA for the appointment of external auditors from 2023/24 onwards.

Conclusion: Assessment Grade 5

The Committee is compliant with the CIPFA guidance through a combination of the activity undertaken and the particular specialist mix of skills and experience within the Committee membership.

Financial Reporting

The guidance from CIFPA recommends that it is good practice for the accounts and the AGS to be reviewed by the audit committee prior to the commencement of the external audit.

Audit committees may undertake a review of the statements and satisfy themselves that appropriate steps have been taken to meet statutory and recommended professional practices. This is recommended to include reviewing the narrative report to ensure consistency with the statements and the financial challenges and risks facing the organisation in the future. The guidance also notes that the Committee should give consideration to the accessibility, readability and understandability of the statements to the lay person e.g. use of plain English and key messages. The Committee should review the financial statements prior to approval, although best practice is to review the accounts prior to the commencement of the audit.

For policing and Fire bodies the draft financial statements must be signed off by 30 June.

The latest date for publication of the audited statements is 28 February.

Self-evaluation, examples, areas of strength and weakness

The statement of accounts is presented to the Joint Audit Committee prior to formal approval. This facilitates members in undertaking their review of financial statements and providing assurances to the Commissioner, Chief Constable and Chief Fire Officer.

The financial statements are supported by a report from the Chief Finance Officer that consolidates for members all key areas of assurance on which they can place reliance in respect of the statements and details significant areas of risk and the basis of material judgments. This dialogue assists in explaining a number of complex transactions within the 2023/24 statements arising from changes in legislation that have impacted on how the Chief Constables financial position is presented. During 2024/25 the draft unaudited accounts for 2023/24 were reported to the Committee in June 2024, prior to publication on the website, in order to provide members with an early opportunity to review and scrutinise the accounts. The subsequent audited accounts were presented in February 2025 alongside the External Auditors Audit Findings report.

In respect of Fire, during 2024/25 the draft unaudited accounts for 2023/24 were reported to the Committee in February 2025, prior to publication on the website. The subsequent disclaimed accounts were presented in February 2025 alongside the External Auditors Audit Findings report.

As a result of ongoing issues within the local authority audit environment, the statutory timelines in relation to the publication of draft and audit accounts were changed. The deadline for the publication of the draft (subject to audit) accounts was changed from 31 May to 30 June. The deadline for the publication of the audited accounts was changed from 30 September to 28 February. These amended deadlines are also in place for the 2024/25 statements.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is now fully compliant with the CIPFA guidance and best practice standards in relation to its contribution to financial reporting. This is as a result of the change, introduced in 2017/18 for the 2016/17 financial statements, and repeated annually since then whereby the committee received the draft Statement of Accounts at the May/June meeting, prior to audit and publication on the website.

Partnership Governance and Collaboration Agreements

Organisations commonly have a wide range of partnership and collaborative arrangements including strategic relationships with other public sector organisations, shared service arrangements, commercial relationships and a range of service delivery arrangements. CIFPA guidance recognises that ensuring the adequacy of governance and risk management over such arrangements can be complicated, but it is important as accountability for performance and stewardship of public funds remains with the organisation.

The audit committee's role should be to consider the assurance available on whether the partnership or collaboration arrangements are satisfactorily established and are operating effectively. The committee should satisfy itself that the principles of good governance underpin the partnership arrangements. For example, the audit committee should seek assurance that the organisation has appropriate arrangements to identify and manage risks, ensure good governance and obtain assurance on compliance. The committee may also want to know what arrangements have been put in place to maintain accountability to stakeholders and ensure transparency of decision making and standards or probity are maintained.

The Committee should consider how assurances of governance are gained in respect of partnership arrangements and may seek to consider these assurances through processes for the AGS.

The arrangements in respect of governance for partnerships are set out in the appropriate governance documents that are presented to the Committee for cyclical review as part of their review of governance. During 2024/25 members reviewed and contributed to the further development of the Role of the Chief Finance Officers and the JAC Terms of Reference. During 2024/25, the committee have agreed to move to a triennial review cycle for governance documents, or when there is a significant change in arrangements.

The overall arrangements for partnerships are set out within the Commissioner and Chief Constable's Code of Corporate Governance which was received by members in June 2024 alongside the AGS, setting out how those arrangements have been complied with.

Conclusion and Overall Assessment: Assessment Grade 5

In respect of partnership governance the Committee receives assurance from a number of sources within the overall arrangements for governance. The conclusion is that there is clear evidence from some sources that the Committee is actively and effectively supporting improvements across some aspects of this area.

Governance and Ethical Values

Public sector entities are accountable not only for how much they spend but also the ways they use resources with which they are entrusted.

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

With its core role of supporting good governance, support for the ethical framework of the organisation is also important for the audit committee. In addition, public sector organisations have an overarching mission to serve the public interest in adhering to the requirements of legislation and government policies. This makes it essential that the entire entity can demonstrate the integrity of all its actions and has mechanisms in place that encourage and enforce a strong commitment to ethical values and legal compliance at all levels. As part of its review of governance arrangements, the audit committee should be satisfied that there are adequate arrangements to achieve this. All organisations should have regard to the Seven Principles of Public Life, known as the Nolan Principles. Within policing, this is further enforced by the College of Policing's Code of Ethics, and within Fire this is enforced through the NFCC Code of Ethics

As part of the annual governance review, the audit committee should consider how effectively the seven principles and code of ethics are supported.

The arrangements for ethics and integrity are covered within the AGS. In addition, the audit committee review on a cyclical basis the arrangements for anti-fraud and corruption which include sections in relation to abuse of authority for sexual gain and arrangements in place for whistle-blowing.

Conclusion and Overall Assessment: Assessment Grade 5

In respect of governance and ethical values the Committee receives assurance from a number of sources within the overall arrangements for governance. The conclusion is that there is clear evidence from some sources that the Committee is actively and effectively supporting improvements across some aspects of this area.

Section Two: Possible Wider Functions of an Audit Committee

Ethical Values and Treasury Management

The Joint Audit Committee undertake two areas of work that CIPFA guidance acknowledges are appropriate to the role of the Committee but not a core function. These areas are Ethical Values and Treasury Management.

The Committee has received and reviewed the Treasury Management Strategy, including related investment and borrowing policies and a comprehensive document covering treasury management practices

In relation to ethical values the guidance acknowledges the role of the Committee in promoting high standards and that it may take on the role and responsibilities of a standards committee.

With regards to Treasury Management the Committee may be nominated as the responsible body for ensuring effective scrutiny of the Treasury Management Strategy and policies. The guidance is clear that this excludes executive and decision making roles in relation to this function. Scrutiny involves developing an understanding of treasury matters and receiving treasury activity reports to support this, reviewing policies and procedures, treasury risks and assurances.

Self-evaluation, examples, areas of strength and weakness

Evaluation of the role of the Committee in respect of ethical values is covered in the section on good governance & countering fraud and corruption. In respect of treasury management the Committee received and reviewed at its March 2024 meeting the treasury management strategy, including related investment and borrowing policies and a comprehensive document covering treasury management practices that would apply to the 2024/25 financial year.

During 2024/25 members have also received and reviewed the arrangements for Treasury Management proposed for 2025/26. This included a robust scrutiny of the strategy, where members have been keen to ensure an appropriate balance between risk and return in respect of the range of permissible investment counterparties and increased risk in the more traditional banking investments.

To ensure members sufficiently understand treasury matters, training has been provided by the Commissioner's treasury management advisors and treasury management activities reports are presented

to the Committee at every regular meeting. This understanding is further supported by the skills and experience profile of members of the Committee.

Conclusion: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance through a combination of the activity undertaken and the particular specialist mix of skills and experience within the Committee membership.

Section Three: Independence and Accountability

CIPFA guidance sets out a position statement that covers the key features that should be evidenced within all Audit Committees.

Outside of this statement arrangements should reflect local circumstances and focus on factors promoting effectiveness. The Committee is fully compliant with the requirements within the CIPFA guidance to ensure independence and accountability. Specifically:

- The Committee acts as the principal non-executive advisory function supporting those charged with governance and is independent of executive and operational responsibilities. The Committee has access to and is accountable to the Commissioner, the Chief Constable, the Chief Fire Officer and the respective Chief Officers of all entities, meets at least 4 times a year and operates with a set of Committee standing orders to regulate business including matters received in public and those to be considered in private.
- The Committee meets privately and independently with both the external auditors and the internal auditors (separately) as part of its annual agenda.
- The Chief Officers or appropriate senior substitutes of the Commissioner, the Chief Constable and the Chief Fire Officer attend all meetings of the Committee. Internal audit and external audit are in attendance in addition to other officers as appropriate to the agenda. The Committee is able to call on other officers as required. The Committee is well attended, attendance for 2024/25 is set out at Appendix B.
- This report constitutes the biennial Report on the assessment of the Committee's performance and is reported to the Public Accountability Conference and the Police, Fire and Crime Panel.
- The arrangements for the Committee comply with the guidance set out within the Home Office Financial Management Code of Practice. The Code states that the Commissioner and Chief Constable (as those charges with governance) should establish an independent Audit Committee. It is recommended that this is a joint committee and that the Commissioner, the Chief Constable and the Chief Fire Officer should have regard to the CIPFA Guidance on Audit Committees.
- The Committee maintains its independence by ensuring a focus through the work programme on oversight of governance, risk, control and the audit process. It has no delegated decision making or approval powers from the Commissioner, the Chief Constable or Chief Fire Officer.

- Agenda items are planned up to 12 months in advance through the development of an annual work programme agreed by the Committee in March and developed from the assurances needed to fulfil the Committee's terms of reference.
- The relationship between the Committee and the PFCC and Constabulary Chief Finance Officer's is one of reciprocal support and constructive challenge.
- The Committee receives full audit reports as part of the regular committee agendas. The Committee determine which reports they wish to examine in more detail at the meeting on the grounds of the materiality and significance of audit findings.
- All meetings of the Committee are held in public and members have actively challenged the reasons for any issues being discussed in private. Agendas and papers are published on the Commissioner's website supporting accountability and transparency.
- The work program of the Committee ensures it can be effective in holding to account those officers who are responsible for implementing recommendations and actions arising from review. This is achieved through monitoring reports presented at each Committee meeting.
- The assurance format of the Committee's work programme and this Annual Report ensure that the Committee itself is effectively held to account for its own performance.

Conclusion : Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance in respect of independence and accountability. This is based on the arrangements for the Committee that ensures independence, compliance with regulatory requirements and public accountability.

Section Four: Membership and Effectiveness

CIPFA guidance recognises that the membership, composition and operation of the audit committee is a key factor in achieving the characteristics of a good audit committee.

These are defined as:

- Membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role.
- Membership that is supportive of good governance principles and their practical application towards the achievement of organisational objectives
- A strong, independently minded chair, displaying a depth of knowledge, skills and interest
- Unbiased attitudes – treating auditors, the executive and management fairly
- The ability to challenge the executive and senior managers when required.

The guidance suggested that audit committees should comprise between three and five members who are independent of the Commissioner and Chief Constable. Recruitment should be publicly advertised with a job description that sets out requirements for knowledge and expertise. Candidates should be able to demonstrate their political independence. Appointments should be for a fixed term and formally approved by the Commissioner and Chief Constable and members should follow a Code of Conduct. The guidance acknowledges that the role of Chair may be advertised specifically and will need to take into account the characteristics required by an effective Chair. Induction training and other briefing and training updates should form part of a programme informed by a review of knowledge and skills.

Self-evaluation, examples, areas of strength and weakness

Membership, composition and operation of the Joint Audit Committee comply with the CIPFA guidance. The Committee comprises of up to six independent members, appointed through public advert and for a tenure of 5 years, with a potential to extend to a maximum of 10 years in compliance with the practices recommended by Standards for England. Independence and objectivity, including political independence is secured through restrictions on membership.

The following restrictions apply to ensure the complete independence and objectivity of members of the Committee in the conduct of business:

- Must be over 18 years of age.
- Must not be Serving Police Officers and Police Staff and former Police Officers/Staff (within the last 2 years as at 01/04/25).
- Must not be Serving Fire Officers and Fire Staff and former Fire Officers/Staff (within the last 2 years as at 01/04/25).
- Must not have worked as a consultant for the Constabulary, Fire and Rescue Service or the Office of the Police, Fire and Crime Commissioner within the last 2 years.
- Must not be serving members on the Cumbria Police, Fire and Crime Panel (within the last 2 years as at 01/04/25).
- Must not be individuals who have significant business or personal dealings with the Constabulary/Fire & Rescue Service/OPFCC.
- Must not be individuals who have close relationships with any of the above including immediate family members.

Must not be involved in a complaint or disciplinary process within the last 5 years of the matter being finalised. In addition, standard disqualifications apply to ensure the avoidance of any reputational embarrassment, for example individuals who have been removed from a trusteeship of a charity, anyone under a disqualification order under the Company Directors Disqualification Act. Appointed committee Members are required to abide by a Code of Conduct and Member/Officer Protocol.

The requisite skills and experience of members are secured through the recruitment process based on a role profile. The profiles distinguish between the experience and skills expected of the Committee Chair and those expected of Committee members. The role profile is supported by a person specification that sets out essential and desirable skills, experience and ability across a range of governance, risk, finance and audit requirements. The person specification requirements are set out below. The role profiles for committee members, which were updated in October 2024 are included at Appendix B.

Essential experience and knowledge	Special aptitudes, intelligence and skills	Desirable experience and knowledge
<ul style="list-style-type: none"> ○ <i>Experience in Chairing at Committee/Board level.</i> ○ Sound experience of strategic planning, risk management and performance management. ○ Ability to assure financial and statistical information ○ Experience of leading or conducting or reviewing audit activity. ○ Experience of scrutinising financial information and processes. ○ Knowledge of best practices in governance and internal control ○ Good understanding of the roles of Internal and External Audit. 	<ul style="list-style-type: none"> ○ <i>Be able to demonstrate leadership skills to fulfil the responsibilities of the Audit Committee Chair.</i> ○ Ability and confidence to challenge and hold to account. ○ Treat auditors, executives and management equally and with respect. ○ To maintain an up to date knowledge and awareness of national and local policing and crime issues. ○ To have high ethical standards ○ Good communication skills, both written and oral, with the ability to actively contribute to discussion and debate 	<ul style="list-style-type: none"> ○ Practical experience in the financial and/or general management of businesses or public sector organisations. ○ Experience of a Local Government Environment. ○ Audit Committee/Standards Committee (or equivalent) experience. ○ Professional Financial Qualification (CCAB or Audit based)

Note – text in blue italic relates to skill relevant only to the committee chair.

Members are recruited independently of the Commissioner and Chief Constable but are subject to their approval. During 2024/25 two new members were appointed to the committee (November 2024) the former chair of the committee resigned in March 2025 having reach the maximum tenure period of 10 years and a new chair was appointed from within the committee.

The work programme for members has again for 2024/25 included formalised development seminars prior to Committee meetings, these sessions support members with a more in-depth understanding of areas within the remit of the Committee's terms of reference. During 2024/25 specific development sessions took place covering treasury management with the Commissioner's external advisors, a budget briefing session, a police specific session in relation to the work of the operational policing command and a fire specific session. The meeting agenda has continued to include a corporate update from the OPFCC, Constabulary and Fire and Rescue, these updates are provided by the Chief Executive, the Deputy Chief Constable, the Chief Fire Officer and the Chief Finance Officers. This corporate update has been improved in 2024/25 with

the introduction of a brief written update which accompanies the papers and is issued in advance of the meeting.

Conclusion : Assessment Grade 5

The Committee is compliant with the CIPFA guidance in respect of effective membership. This is based on the arrangements for the composition, recruitment and operation of the Committee that ensures independence and a specialist mix of skills and experience that make the Committee members effective in their roles. Effectiveness of members scrutiny function has been enhanced during 2024/25 through the continuation of a more structured approach to member development and the regular inclusion of a corporate update on the agenda for all meetings. In addition, updates on all HMICFRS inspection reports are now routinely provided to members and the opportunity to discuss these reports and receive an update regarding report recommendations is included on the agenda for meetings.








CIPFA Self-assessment of Good Practice

Good Practice Questions	Yes	Partly	No
Audit committee purpose and governance			
Does the Commissioner/Chief Constable have a dedicated audit committee?	✓		
Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓		
Is the role and purpose of the audit committee understood and accepted within the OPCC & Constabulary?	✓		
Does the audit committee provide support to the OPCC & Constabulary in meeting the requirements of good governance?	✓		
Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓		
Functions of the committee			
Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?	✓		
good governance	✓		
assurance framework, including partnerships and collaboration arrangements	✓		
internal audit	✓		
external audit	✓		
financial reporting	✓		

Good Practice Questions	Yes	Partly	No
risk management	✓		
value for money or best value	✓		
counter-fraud and corruption	✓		
Supporting the ethical framework	✓		
Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	✓		
Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?	✓		
Where coverage of core areas has been found to be limited, are plans in place to address this?	✓		
Has the committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?	✓		
Membership and support			
Has an effective audit committee structure and composition of the committee been selected? This should include:	✓		
separation from the executive	✓		
an appropriate mix of knowledge and skills among the membership	✓		
a size of committee this is not unwieldy	✓		
where independent members are used, that they have been appointed using an appropriate process	✓		
Does the chair of the committee have appropriate knowledge and skills?	✓		

Good Practice Questions	Yes	Partly	No
Are arrangements in place to support the committee with briefings and training?	✓		
Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	✓		
Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief finance officer?	✓		
Is adequate secretariat and administrative support to the committee provided?	✓		
Effectiveness of the committee			
Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	✓		
Are meetings effective with a good level of discussion and engagement from all the members?	✓		
Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	✓		
Does the committee make recommendations for the improvement of governance, risk and control and are those acted on?	✓		
Has the committee evaluated whether and how it is adding value to the organisation?	✓		
Does the committee have an action plan to improve any areas of weakness?	✓		
Does the committee publish an annual report to account for its performance and explain its work?	✓		

Documents Supporting This Review

Description	Linked Document
Committee Annual Work Programme (Police JAC)	 JAC Work Programme (Police) 2
Committee Annual Work Programme (Fire JAC)	 JAC Work Programme - Fire
Committee Terms of Reference	 JAC Terms of Reference
Role Profile Committee Chair	 Role Profile Committee Chair
Role Profile Committee Member	 Role Profile Committee Member
Record of Committee Attendance 2024/25 (Police JAC)	 Police JAC Attendance 2024/25
Record of Committee Attendance 2024/25 (Fire JAC)	 Fire JAC Attendance 2024/25

Joint Audit Committee



Title: Effectiveness of Governance Arrangements 2024/25

Date: 25 June 2025

Agenda Item No: 16a

Originating Officers: Chief Executive, PFCC Chief Finance Officer and Constabulary Chief Finance Officer

1. Introduction & Background

- 1.1 Each local government body operates through a governance framework which brings together an underlying set of legislative requirements, governance principles and management processes. The 2015 Accounts and Audit Regulations place a requirement on those bodies to conduct a review of the effectiveness of the system of internal control and prepare an Annual Governance Statement (AGS). The Commissioner and Chief Constable are required to consider the findings of that review, approve the respective AGS and publish (which must include publication on the Commissioner's and Constabulary's respective websites) the Statements alongside the Statement of Accounts. The AGS are prepared in accordance with the CIPFA/SOLACE Good Governance framework that defines 'proper practices' for discharging accountability for the proper conduct of public business through the publication of an Annual Governance Statement that makes those practices open and explicit.
- 1.2 The Police, Fire and Crime Commissioner approves a Code of Corporate Governance, 'The Code', setting out the corporate governance framework. The Code is subject to review and updated annually alongside the process to review the arrangements for governance and prepare an Annual Governance Statement. The 2024/25 Code was subject to review by the Joint Audit Committee prior to approval by the Commissioner. It is the compliance with this Code by the Commissioner, together with an assessment of its effectiveness, which is reflected in the 2024/25 Annual Governance Statement.

- 1.3 The Chief Constable approves a Code of Corporate Governance, 'The Code', setting out the corporate governance framework. The Code is subject to review and updated annually alongside the process to review the arrangements for governance and prepare an Annual Governance Statement. The 2024/25 Code was subject to review by the Joint Audit Committee prior to approval by the Chief Constable. It is the compliance with this Code by the Chief Constable, together with an assessment of its effectiveness, which is reflected in the 2024/25 Annual Governance Statement.

2. Governance Framework and Effectiveness

- 2.1 The annual review of the arrangements for governance and their effectiveness support the production of the Annual Governance Statement for the Police, Fire and Crime Commissioner. The review provides assurance on governance arrangements and the controls in place to achieve the organisational objectives. The review has been prepared by the Commissioner's Chief Executive, the Chief Finance Officer, the Constabulary Chief Finance Officer and OPFCC and Constabulary Senior Officers in accordance with the CIPFA delivering good governance in local government guidance note for Police 2016. The guidance supports the application of the CIPFA/SOLACE Good Governance Framework to Policing, recognising the specific structure and governance responsibilities arising from the 2011 Police Reform and Social Responsibility Act.
- 2.2 Within the OPFCC, the approach to the production of the statement has been to use the CIPFA guidance, and particularly the guidance section on core governance principles as a benchmark of good practice as a when designing and monitoring governance. Those core principles and the arrangements that support them are set out in the 2024/25 Code of Corporate Governance approved by the Commissioner following review by the Joint Audit Committee in June 2024. The development of the Annual Government Statement is an integral part of the review, setting out how the Code has been complied with over the course of the year. Where the review has identified areas where developments are planned or improvements can be made, the AGS sets out an action plan to deliver those changes. The statement also highlights areas where further assurance is gained, such as the work of internal audit and the reports of the external auditors. The Commissioner's Annual Governance Statement setting out the review of governance arrangements for 2024/25 and to the date of this meeting, is presented to the Joint Audit Committee for review, and will have been received by the Commissioner for final endorsement and publication alongside the Statement of Accounts.
- 2.3 Within the Constabulary, the approach to the production of the statement has been to use the CIPFA guidance, and particularly the guidance section on core governance principles. These have been used as a review checklist. The first stage of the process has been to ensure that the Chief Constable's Code of Corporate Governance adequately reflects all the requirements of the framework. The second stage of the process has been to ensure that the Governance Statement has evidence of the arrangements and practices in place to comply with the framework. Where the review has identified areas where developments are planned or it is identified that improvements can be made, the intended actions are outlined in the 'Areas for Further Development and Improvement' for each core principle. The statement

also highlights areas where further assurance is gained, such as the work of internal audit, the reports of the external auditors and the results of inspections carried out by His Majesty's Inspector of Constabularies, Fire and Rescue Services (HMICFRS). The Chief Constable's Governance Statement setting out the review of governance arrangements for 2024/25 and to the date of this meeting is presented to the Joint Audit Committee for review, prior to being received by the Chief Officer Group for final endorsement and publication alongside the Statement of Accounts.

- 2.4 Whilst the review of arrangements described above has been specific to the production of the Annual Governance Statement, this process is supported by wider reviews of the arrangements for governance that take place during the financial year. This includes cyclical review and updates to core elements of the governance framework. In addition, the Public Sector Internal Audit Standards and guidance from CIPFA in respect of Audit Committees forms the basis of further reviews of the overall arrangements for audit, with action plans being put in place where potential for improvement and development have been identified. This is supplemented by specific assessments on compliance by the Chief Finance Officer and Head of Internal Audit with the requirements of the CIPFA statement for these roles. The governance review is also supported by an annually developed comprehensive audit plan from internal and external audit and an opinion from the Head of Internal Audit on the arrangements for internal control and risk. Management assurances are obtained for all financial systems on an annual basis. These requirements, whilst challenging, have enabled an approach that has sought to ensure all arrangements take account of best practice, codes and guidance.

3. The Effectiveness of Internal Audit

- 3.1 A separate report reviewing the effectiveness of the arrangements for Audit is set out elsewhere on the agenda and includes a review of the effectiveness of the internal audit function and the effectiveness of the Joint Audit Committee. The report demonstrates the effectiveness of the arrangements for Audit against independent and objective criteria as a contribution to good governance. In doing so it concludes the process of providing the necessary assurances that the governance arrangements set out in the respective Codes of Corporate Governance are working as intended and are effective

4. The Code of Corporate Governance 2025/26

- 4.1 On an annual basis the respective Codes of Corporate Governance are reviewed and updated, setting out the framework for governance within the OPFCC and Constabulary. The 2024/25 Codes of Corporate Governance applies the standards set out in the Delivering Good Governance in Local Governance published by CIPFA in 2016, with particular reference to the guidance notes for policing bodies, which recognise the governance implications of the structural differences between policing and other areas of local government. The CIPFA good governance framework is the best practice standard for Public Sector governance. The 2016 governance framework is based on seven principles, as set out in the respective codes and has a much broader focus on delivering value for money, including outcomes and demonstrating effective performance, often working in partnership to achieve this in comparison with the previous code.

5. Recommendations

- 5.1 Members of the Joint Audit Committee are asked to:
- (i) Review the Annual Governance Statement 2024/25
 - (ii) Make any recommendations with regard to the respective Codes, Statements and arrangements for governance for consideration by the Commissioner and Chief Constable prior to publication alongside the financial statements
- 5.2 The Commissioner and Chief Constable are asked to:
- (i) Where applicable, consider the recommendations of the Joint Audit Committee, determining any actions and/or amendments to the respective Codes of Corporate Governance 2025/26 and Annual Governance Statements 2024/25.
 - (ii) Approve for signature, where applicable with amendments, the respective Annual Governance Statements for 2024/25 and to the date of this meeting, which will then accompany the respective Statements of Account for 2025/26

6. Implications

(List and include views of all those consulted, whether they agree or disagree and why)

- 6.1 Financial – none identified
- 6.2 Risk - The Governance Statement and the underpinning reviews, including the Effectiveness of Internal Audit are designed and intended to provide assurance on and compliance with high standards of corporate governance, including effective control and mitigation of the risk environment in which the Commissioner discharges his respective responsibilities.
- 6.3 HR / Equality – none identified



Cumbria Office of the Police, Fire and Crime
Commissioner
Code of Corporate Governance 2025/26

Foreword

Welcome and thank you for taking the time to read the Police, Fire and Crime Commissioner for Cumbria's Code of Corporate Governance. I am pleased to introduce this Code, which sets out the Commissioner's commitment to continue to uphold the highest possible standards of good governance. This document clearly demonstrates the Commissioner's and the senior management team drive to ensure that this is in place. Good governance is about how the Commissioner will ensure that he is doing the right things, in the right way, for the communities he serves, in a timely, inclusive, open, honest and accountable way.

The Code provides clarity about how the Commissioner and Chief Constable will govern their organisations both jointly and separately, in accordance with their statutory responsibilities. It will do this by highlighting the key enablers for ensuring good governance. The Code sets out how the organisations will govern, using the seven good governance principles as the structure for setting out the statutory framework and local arrangements.

Robust governance enables the Commissioner to pursue his vision effectively as well as underpinning that vision with mechanisms for control and management of risk.

Gill Shearer

Chief Executive and Monitoring Officer

Office of the Police, Fire and Crime Commissioner

Introduction

The Police Reform and Social Responsibility Act 2011 (PR&SRA) established Police and Crime Commissioners as elected officials with statutory functions and responsibilities for Policing and Crime within their area. Those responsibilities include: setting the strategic direction and objectives for policing and crime and disorder reduction in their area; maintaining the police force; and holding the Chief Constable to account. Police and Crime Commissioners also have wider responsibility for community safety, enhancing criminal justice and supporting victims.

The statutory and regulatory framework setting out the responsibilities, powers and duties of Police and Crime Commissioners is continually developing. The PR&SRA is supported by the Policing Protocol Order 2011, the Home Office Strategic Policing Requirement 2015 and the Home Office Financial Management Code of Practice 2018. The Anti-Social Behaviour, Crime and Policing Act 2014 has developed and conferred further powers in respect of the wider responsibilities of Police and Crime Commissioners. These powers have been extended through the Policing and Crime Act 2017.

The Police, Fire and Crime Commissioner for Cumbria (the Commissioner) is responsible for ensuring that business is conducted in accordance with this statutory and regulatory framework and in accordance with proper standards. This includes ensuring that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. In fulfilling this overall responsibility, the Commissioner is responsible for putting in place proper arrangements for governance, including risk management and the arrangements for ensuring the delivery of the functions and duties of his office.

In doing this, the Commissioner approves and adopts annually this Code of Corporate Governance, 'The Code'. The Code gives clarity to the way the Commissioner governs and sets out the frameworks that are in place to support the overall arrangements for the Cumbria Office of the Police, Fire and Crime Commissioner (COPFCC). The Code is based on the core principles of governance set out within the CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016. The Code is appended with a schematic that sets out diagrammatically all the key elements of the governance framework.

On an annual basis the Commissioner will produce an Annual Governance Statement (AGS). The AGS reviews the effectiveness of the arrangements for governance and sets out how this Code of Corporate Governance has been complied with.

The Code of Corporate Governance

This code of corporate governance sets out how the Police, Fire and Crime Commissioner will govern. It is based on the seven good governance core principles highlighted by the CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016 and supported by the Nolan Principles of Public Life. This Code uses those principles of governance as the structure for setting out the statutory framework and local arrangements that are in place to achieve them.

The seven good governance principles are:

- Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- Principle B: Ensuring openness and comprehensive stakeholder engagement
- Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits
- Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes
- Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it
- Principle F: Managing risks and performance through robust internal control and strong public financial management
- Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

NOLAN PRINCIPLES OF PUBLIC LIFE

SELFLESSNESS: Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

INTEGRITY: Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

OBJECTIVITY: In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

ACCOUNTABILITY: Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

OPENNESS: Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands it.

HONESTY: Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

LEADERSHIP: Holders of public office should promote and support these principles by leadership and example.

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Police and Crime Commissioners are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

Ethics and Integrity

The arrangements for governance within the Office of the Police, Fire and Crime Commissioner are based on a culture of ethics, integrity and acting in the public interest. This is demonstrated and communicated through several policies and codes that set out the standards of conduct and personal behaviour expected in the Commissioner's office. Specifically:

- A Code of Conduct commits to the Nolan Principles of Public Life. The Code sets out Commitments with regard to how people will be treated, the use of resources, disclosure and conflicts of interest, disclosure of information and transparency.
- A Code of Ethics developed by the Association of Police and Crime Commissioners (APCC) has also been adopted by the Commissioner. It sets out how the Commissioner has agreed to

Business Code of Conduct: Staff shall:

Maintain the highest possible standards of probity in all commercial relationships;

Reject business practice which might reasonably be deemed improper and never use authority for personal gain;

Enhance the proficiency and stature of the organisation by acquiring and maintaining technical knowledge and the highest standards of behaviour;

Ensure the highest possible standards of professional competence, including technical and commercial knowledge;

Optimise the use of resources to provide the maximum benefit to the organisation.

abide by the seven standards of conduct recognised as the Nolan Principles.

INTEGRITY: *Holders of public office should not place themselves under any financial or other obligation to outside the individuals organisations that might seek to influence them in the performance of their official duties.*

This Ethical Framework allows transparency in all areas of work of the Police, Fire and Crime Commissioner. These principles encompass the Commissioner's work locally and whilst representing Cumbria in national forums. The principles are listed in the Code of Ethics with examples of how these are achieved.

□ The Commissioner's arrangements for anti-fraud and corruption make clear the duty everyone has with regard to their own conduct and those of others. The arrangements incorporate an anti-fraud and corruption policy and plan covering the culture expected within the organisation and provide contact information for confidential reporting (whistleblowing).

□ Anti-fraud and corruption procedures cover arrangements for integrity in respect of gifts and hospitality, completion of a register of interests, supplier contact and declarations of related party transactions. These ensure staff avoid being engaged in any activity where an actual or perceived conflict may exist and that there is transparency in respect of any personal or business relationships. Staff are reminded on a monthly basis of the need to make declarations.

□ The Office of the Police, Fire and Crime Commissioner is responsible for investigating complaints about the Chief Constable, any appointed Deputy Commissioner, the Office of Cumbria Police, Fire and Crime Commissioner's own staff and Independent Custody Visitors. A formal process exists for dealing with complaints. The arrangements are clearly set out, including the role of the Police, Fire and Crime Panel, on the 'contact us' section within the Commissioner's website. The protocol for managing complaints is set out in the Commissioner's Complaints Policy and reinforces the commitment to upholding the highest ethical standards.

□ Complaints against the Police, Fire & Crime Commissioner are referred by the Commissioner's Monitoring Officer to Westmorland & Furness Council's Monitoring Officer on behalf of the Police, Fire and Crime Panel who investigates the

complaints and then seeks to either resolve them locally with the complainant or refers to the Independent Office of Police Conduct.

□ A Business Code of Conduct supports the Procurement Regulations, re-enforcing the integrity requirements within the anti-fraud and corruption policy in the context of procurement activity.

□ Financial Regulations make arrangements for the proper administration of financial affairs. They also seek to reinforce the standards of conduct in public life, particularly the need for openness, accountability and integrity.

□ Grant regulations are based on a framework that provides minimum standards and terms and conditions for the grant award process that seek to ensure grants are awarded within the public interest.

□ The Commissioner and all staff are required to sign up to an anti-discrimination code that sets out values and standards with regard to the prevention of any kind of discrimination. They also adhere to a Staff Code of Conduct.

All policies and codes are reviewed on a cyclical basis to ensure they are operating effectively. Independent external assurance is provided through the work of an Community Scrutiny Panel and Joint Audit Committee. The purpose of the Community Scrutiny Panel is to promote and influence professional ethics in all aspects of policing and within both organisations. It provides scrutiny and review in respect of the arrangements for codes of conduct, integrity, and complaints. It also provides assurance to the public

that any issues or concerns are highlighted and monitored.

The Joint Audit Committee provides scrutiny and review in respect of the Commissioner's arrangements for anti-fraud and corruption, financial, procurement and grant regulations. Agendas and papers are available to the public on the Commissioner's website to aid transparency.

The leadership values for the organisation have been developed by our staff to support good governance and advocate high standards of integrity and ethical behaviour. They are set out in our Corporate Plan.

All staff within the OPFCC have been appointed following open and transparent appointment processes. Following appointment, staff commit to the various codes of conduct and ethical standards that are in place for the OPFCC. All staff also undertake a structured induction process arranged by the Governance Manager.

Respecting the Rule of Law

The Chief Executive is the Commissioner's Monitoring Officer with responsibility for ensuring that the Commissioner and staff of the Office of the Police, Fire and Crime Commissioner do not contravene any rule of law or engage in any activity that constitutes maladministration or injustice.

The responsibilities of the Chief Executive are codified within legislation, within the Commissioner's scheme of delegation and within the documents comprising the Commissioner's wider governance framework.

The Chief Executive is responsible to the Commissioner for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with.

The Chief Executive is supported by an internal legal team and will instruct external legal advisers where there are significant legal complexities or legal risk. The office structure includes an arrangement for a designated Deputy Chief Executive and a post of a Deputy Monitoring Officer to ensure continuity in the delivery of this role in the absence of the Chief Executive.

Our Values

We are a single team with a culture of trust and confidence

We develop the capacity and capability of our office to be effective and recognise high performance

We have empowered staff who are high performing, professional and have high levels of satisfaction in their roles

We embrace and deliver change, achieve national recognition for what we do and are exemplars of best practice

We hold ourselves to account for what we deliver, measuring our outcomes, customer satisfaction and value for money, striving for continuous improvement

We promote our values and demonstrate the values of good governance through upholding high standards of conduct and behaviour

Principle B: Ensuring openness and comprehensive stakeholder engagement

Police, Fire and Crime Commissioners and their Offices are run for the public good, they therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Openness

The Commissioner operates in accordance with the Elected Local Policing Bodies (Specified Information) Orders 2011, 2012, 2013 & 2021 and the guidance provided by the Information Commissioner. This is demonstrated, documented and communicated through an information publication scheme that ensures the openness of all key information to the public and wider stakeholders. This includes information in respect of the Commissioner, his staff, income and expenditure, property, decisions, policies and the independent custody visiting scheme. The Commissioner's Monitoring Officer has overall responsibility for ensuring compliance with the Orders and Scheme.

To ensure transparency of decision making, decisions are recorded and published on the Commissioner's website for public scrutiny. The Police, Fire and Crime Panel may call in any decisions for further public scrutiny.

The Commissioner adopts rigorous standards in his decision-making and all decisions are taken solely in the public interest. This is achieved by adherence to a decision-making policy that sets out the parameters and the application of a set of principles that guide decision making. The approach within the policy adheres to the Good Governance

Standard for Public Services and the Good Administrative Practice 2.

Reports for decision are based on a template that ensures the consequences of any recommendations are clearly explained and that there is clear reasoning and evidence for decisions. This includes relevant financial, legal, human resources, equality, procurement, IT and risk management advice.

Decision Making Policy: Principles of Decision Making

Decision-making will be well informed

The decision-making process will be open and transparent

To have 'due regard' within the decision-making process

Be rigorous and transparent about how the decisions are taken

All decisions of significant public interest will be recorded and published

The PCC will uphold the highest standards of integrity and honesty when taking decisions, as set out in the Nolan Principles

Engaging Comprehensively with Institutional Stakeholders

The Police, Fire and Crime Plan recognises the importance of stakeholder engagement and collaborative working in developing and delivering priorities for the future direction of policing, crime reduction, and supporting victims. The process for development of the Plan includes consultation with the Police, Fire and Crime Panel, wider partners and the Constabulary.

Consultation processes support the development of objectives and outcomes prior to the formal approval and publication of the Plan on the Commissioner's website.

The Plan recognises that in preventing crime and supporting victims a commitment to collaborative working is needed from a range of organisations involved in policing, community safety and criminal justice. The Plan commits to utilising the existing partnership structures across the County to do this wherever possible. This enables the Commissioner and partners to build commitment to shared priorities and to exercise oversight of the delivery of shared outcomes.

As part of these arrangements the Commissioner has signed up to the Cumbria Compact, an agreement and set of principles that govern effective relationships between public and third sector organisations.

Grant agreements govern the funding arrangements with partners and the third sector and set out the purpose, objectives and shared outcomes which that funding is planned to deliver.

Joint boards, collaborative procurement and third sector partnerships are central

to the Commissioning Strategy that seeks to efficiently and effectively deliver the Police, Fire and Crime Plan. The underlying Commissioning Plan uses commissioning approaches and a grant framework that enable partners to determine interventions that will be appropriate and effective in delivering outcomes.

Engaging Stakeholders Effectively including Citizens and Service Users

A Public Engagement Strategy sets out how the Commissioner will make arrangements for obtaining the views of the community on policing, and for obtaining the views of victims of crime.

The strategy aims to ensure clear channels of communication are in place with all sections of the community and other stakeholders. As part of the Public Engagement Strategy, the Commissioner undertakes formal consultation with the public, partners and other stakeholders in respect of the Police, Fire and Crime Plan and the budget.

The OPFCC is instrumental in giving the people of Cumbria the ability to communicate with the Commissioner and plays a key role in ensuring public opinion can influence the Commissioner's decision making. The Office ensures a wide range of engagement approaches so that the Commissioner actively listens, considers and effectively uses the views of the people of Cumbria.

The office plays a critical role in ensuring that two-way communication with communities take place and that the Commissioner is publicly available to speak to communities and individuals.

The OPFCC has responsibility for keeping people informed, ensuring that activities and decisions are transparent and that effective, transparent and accessible arrangements are in place for providing feedback. This includes the statutory requirement of producing and publishing an Annual Report setting out what has been achieved in a 12-month period.

The OPFCC also supports the Commissioner around public affairs, if necessary, highlighting the impacts on policing and people in Cumbria.

A complaints process and quality of service procedure provides clarity over the arrangements to respond to the breadth of concerns raised by local people. If trends are identified these are used to improve customer service from the Constabulary and influence the decisions of the Police, Fire and Crime Commissioner.

Decision Making Policy: Principles of Decision Making

Decision-making will be well informed

The decision-making process will be open and transparent

To have 'due regard' within the decision-making process

Be rigorous and transparent about how the decisions are taken

All decisions of significant public interest will be recorded and published

The PCC will uphold the highest standards of integrity and honesty when taking decisions, as set out in the Nolan Principles

Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits

The long-term nature and impact of many of the Police, Fire and Crime Commissioners' responsibilities mean that they should define and plan outcomes and that these should be sustainable. Decisions should contribute to intended benefits and outcomes and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available

Defining Outcomes

The Police Reform and Social Responsibility Act (PRSR) 2011 and the Policing Protocol Order set out the purpose of the Police and Crime Commissioner, conferring statutory duties and responsibilities. These include the requirement to issue a Police, Fire and Crime Plan. The Plan sets out the vision and strategic direction for policing and reducing crime for the local area. It outlines police and crime objectives, priorities and outcomes for policing and victims that the Commissioner will focus on in carrying out his purpose.

An Accountability Framework has been set to support the objectives within the Police, Fire and Crime Plan. This incorporates a system of reporting against objectives within the Police, Fire and Crime Plan and national Crime and Policing measures which is embedded within a robust accountability and governance structure. The performance framework and HMICFRS inspection and value for money reports support the Commissioner in holding the Chief Constable to account for the performance of the force and its efficiency and effectiveness.

The Commissioner's Police, Fire and Crime Plan can be found on our website at: www.cumbria-pcc.gov.uk

The Police, Fire and Crime Plan is developed alongside a Medium-Term Financial Strategy that ensures funding is aligned to the resources needed to deliver priorities and outcomes. The forecast supports the Commissioner in setting a robust budget and in his purpose of maintaining the force for the Cumbria police area.

A Commissioning Strategy and framework supports the delivery of the Commissioner's wider duties and responsibilities and the objectives and outcomes within the Police, Fire and Crime Plan. The strategy sets out how the Commissioner will work with partners, including community and voluntary sector groups, to deliver activity and interventions that will support victims, improve community safety, reduce crime and enhance criminal justice. The strategy is underpinned by a commissioned services budget and grants programme.

Sustainable economic, social and environmental benefits

A process is in place to support policy and strategy development. Oversight of the central policy record, including compliance with procedure and equality impact assessments, is managed by the Executive Team. This ensures that the sustainability of policies and strategies and the wider benefits and interrelationships across the business are fully understood.

When developing strategies, policies or business plans the Office of the Police, Fire and Crime Commissioner will undertake an impact assessment on such documents prior to their development. The outcomes of these assessments will inform development work and be taken into consideration when policies and strategies are approved. In this way, our policies and strategies provide a framework to support decision making.

The process for making decisions, particularly those that involve expenditure, includes an assessment of the longer-term impact of proposals to ensure sustainability. Decisions on human resource planning, the most significant factor influencing the delivery of sustainable economic, social and environmental benefits, take account of the longer-term financial outlook alongside projections of future turnover. This enables workforce planning and recruitment in a way that supports the economic management of training and supervision requirements and maximises the benefits to the business.

All decision reports include a section which allows the author to identify any equality issues. These will be taken into account by the Commissioner when considering the decision.

To manage risk and ensure transparency of interests in decision making, the Commissioner and officers are required to make declarations where there are or may be perceived to be conflicts of interest. The role of the Monitoring Officer and the Commissioner's Oath of Office further supports decisions being made in the wider interest of the people of Cumbria, rather than representing any particular political interests.

The Police, Fire and Crime Plan and the policy and strategy documents that support it are developed to cover a four-year rolling timeframe and take into account feedback from public consultation and engagement.

All of these documents and the outcomes from consultation are published and are publicly available on the Commissioner's website.

Information is published in a variety of mediums. The OPFCC website has the functionality to assist in the access to information held. The OPFCC would look to assist with translation of information or send information to a third party who can assist them. The COPFCC website has the ability to translate into the main languages.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

Police, Fire and Crime Commissioners achieve their intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice and Commissioners have to make sure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes are optimised

Determining Interventions

The Commissioner sets the strategic direction for Policing and wider interventions within the Police, Fire and Crime Plan. The Commissioner's decision-making policy adopts a set of principles to ensure all decision making is well informed, that options are rigorously considered and information is provided on potential risks.

The Constabulary is the primary provider of policing services and the recipient of the substantial proportion of funding from the Commissioner to deliver the Police, Fire and Crime Plan. Achieving best value through the delivery of an effective policing strategy is a condition of the arrangements for funding between the Commissioner and the Constabulary.

Decisions are made annually on the level of resources and how they should be directed as part of the Commissioner's budget setting process.

The performance, outcomes and costs of the Constabulary are monitored through a framework that includes external comparators (HMICFRS Value for Money Profiles), Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection reports and an annual Value for Money Report from the External Auditors. Recommendations from PEEL inspections are used to review decisions in year on resources and determine whether intervention are needed to respond to inspection findings.

Grant and Procurement Regulations set out a framework for commissioning and procurement activity that supports the achievement of best value and practical interventions to support Police, Fire and Crime Plan outcomes within wider commissioned services. A review of value for money arrangements is reported annually to the Joint Audit Committee, focused on the Constabulary's activities. This provides external oversight of staffing and wider financial resources committed to fulfilling legal and regulatory requirements of the service.

Medium Term Financial Strategy Objectives

To deliver a robust and balanced medium term financial plan and annual budget supported by an in-year reporting framework that monitors its delivery

To ensure arrangements for funding between the Commissioner and Constabulary deliver value for money and support the priorities of the Police and Crime Plan

To ensure capital expenditure plans are robustly scrutinised, fully funded for a minimum of four years and are supported by capital strategies that meet the needs of the business

To maintain a risk assessed level of reserves to meet unplanned expenditure and to provide revenue budget smoothing for intermittent costs

To ensure treasury management activities provide for the security of the Commissioner's funds whilst meeting the case management needs of the Commissioner and Constabulary

To provide a framework for financial governance that ensures the proper administration of the Commissioner's financial affairs

The Medium-Term Financial Strategy sets out the financial plans for revenue and capital expenditure. An annual funding arrangement for the Chief Constable codifies the amounts and conditions of funding based on a financial proposal from the Constabulary. It sets out how the budget will be monitored including financial information and reporting requirements. Financial reporting provides a control to assess the extent to which planning assumptions for the budget have been matched by actual activity and expenditure in year. Further controls over the management of income and expenditure are detailed in the Commissioner's financial regulations. Key financial performance indicators for example prudential indicators, are set as part of the budget process, and monitored on a quarterly basis to ensure they are being met.

The Medium-Term Financial Strategy sets out revenue forecasts of income and expenditure and the key financial assumptions and policies on which the forecasts are based. This supports a strategic approach to operational planning, savings requirements and decision making in support of the objectives within the Police, Fire and Crime Plan. It also ensures that the financial liabilities, risks and the level of provision and reserves within the budget are fully understood. The budget includes a 10-year capital programme aligned to plans for ICT, the estate and fleet, ensuring resources are balanced in the medium and longer term to meet the requirements of the business.

Financial, operational and commissioning plans are developed taking into account the feedback from the public and wider stakeholders. The Engagement Strategy sets out how the Commissioner will engage with a wide

Planning Interventions

A Commissioning Strategy and joint Procurement Regulations set out how services will be planned, procured and delivered. The Safer Cumbria Partnership provides a flexible and supportive mechanism through which services can be developed and delivered with shared risk. Grant and contract management arrangements are in place to monitor and review service quality.

range of people and partners encompassing and including diversity within the County. The Commissioner in his role of consulting with the public uses the guiding principles of we asked, you said, we did as many engagement activities personally involve the Commissioner. To formally support the role of two-way engagement a six-monthly paper is presented to the Commissioner outlining trends from the various forms of engagement and this information is used as an integral part in the process of any key decisions. Further communication tools are used to ensure target audiences are kept up to date of developments and key decisions for the Commissioner.

Optimising Achievement of Intended Outcomes

The Medium-Term Financial Forecast integrates the budget and funding arrangements for the Constabulary with the Commissioner's directly managed budgets. The totality of estimated funding forms the basis for considerations regarding the trade-off between resources for commissioning and resources for policing to optimise outcomes within the Police, Fire and Crime Plan. Strategic priorities within the Plan support decision making on the respective policing and commissioning strategies. This determines for example, the number of police officers, the balance between people resources verses equipment and the balance between supporting victim's verses crime prevention activity.

The budget process is based on a proposal from the Constabulary. It takes a zero-based approach, working closely with the business to forecast operational requirements over 5 years for revenue expenditure and 10 years for capital expenditure. This includes a

series of 'star chambers' providing Chief Officers with the forum through which budget holders can be challenged. Through the budget process targets and plans are developed for savings and consideration is given to growth bids to resource new and changing requirements.

The Medium-Term Financial Strategy includes information on national financial settlements for policing and what is known about settlements in future years. It also sets out the key financial risks that could impact on funding and expenditure nationally and locally. Sensitivity analysis provides information on the potential impact of changes to assumptions. Collectively this supports decisions on resources, services, performance and outcomes and ensures the business has a robust understanding of risks to the affordability of future plans. The Strategy incorporates information on plans for savings and the impact of funding changes for the number of police officers, PCSO's and police staff. This supports an on-going dialogue and monitoring between the Commissioner and Constabulary in respect of the necessary business change and its impact on outcomes and performance.

Through our Commissioning Strategy we engage and consult with partner and provider agencies on support and service provision gaps, this ensures that commissioning objectives and outcomes align with the needs of the local community as well as creating an opportunity for providers to innovate. Commissioning to local based providers ensures the economic, social and environmental well-being of the wider Community. Awarding of Contracts or Grant Agreements are based on the social outcomes and measures which meet local priorities and needs as opposed to financial gains and benefits.

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it

Police, Fire and Crime Commissioners need appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset to operate efficiently and effectively and achieve their intended outcomes within the specified periods. Commissioners must ensure that they have both the capacity to fulfil their mandate and to make certain that there are policies in place to guarantee that management has the operational capacity for the entity as a whole. Both the individuals involved and the environment in which Commissioners operate will change over time, and there will be a continuous need to develop its capacity as well as the skills and experience of the leadership and individual staff members. Leadership is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of their communities.

Developing the entity's capacity

Legislation provides that the Commissioner must appoint a Chief Executive and a Chief Finance Officer (statutory officers). The Chief Executive is the Commissioner's Head of Staff with responsibility for overall management of the Commissioner's office. The Chief Finance Officer (CFO) operates on a shared basis acting as CFO for both the Commissioner and Cumbria Commissioner Fire and Rescue Authority. Both the Chief Executive and Chief Finance Officer have statutory responsibilities with regards to determining the requirements in respect of staffing resources.

The Chief Executive is a member of the Association of Police and Crime Chief Executives (APACCE) and operates within the APACCE statement on the role of the Chief Executive and Monitoring Officers for Police and Crime Commissioners. The Chief Executive's job profile is based on the APACCE model to ensure the right skills, experience and

qualifications for the role.

The role and functions of the Chief Finance Officer to support the Commissioner's mandate is set out within the Home Office Financial Management Code of Practice and by the Chartered Institute of Public Finance and Accountancy (CIPFA), the CIPFA statement. The job profile for this role is based on the CIPFA Statement. Compliance with the statement is self-assessed on an annual basis and reviewed by the Joint Audit Committee. Professional body subscriptions ensure the Chief Finance Officer has access to up-to-date Codes of Practice, guidance and professional standards.

The structure and arrangements for staffing ensures the Chief Executive has management of overall staffing as Head of Paid Service with responsibility for effective succession planning and resilience on matters of business within a small team.

A framework for the development and review of the corporate plan and underlying business plans ensures action plans and performance targets are delivered to support continuous improvement.

The costs of the Constabulary are benchmarked annually with reports presented for scrutiny to the Joint Audit Committee. Comparisons to most similar group policing areas are used to inform the budget savings programme and reduce costs.

Procurement regulations are developed jointly with the Constabulary and supported by a procurement strategy. The regulations incorporate procurement policy and procedures that aim to support the understanding and skills of all staff engaged in the procurement process. The procurement strategy sets out how the function will develop to deliver best value from procurement activity. The procurement regulations are supported by a set of grant regulations governing commissioning activity through a grant-based process.

Developing the entity's leadership

The key functions and roles of the Commissioner, the Chief Executive/Monitoring Office and Chief Finance Officer are set out in the Police Reform and Social Responsibility Act 2011 (PRSRA) and the Policing Protocol Order 2011 (PPO). These functions and roles define the responsibilities for leadership and are codified in the Commissioner's Scheme of Delegation and wider documents within the Corporate Governance Framework.

The Chief Executive is the Commissioner's lead advisor. Key responsibilities include working with the Commissioner to enable delivery

Key functions and role of the Commissioner

Sets strategic direction & objectives of the force, issues the Police and Crime Plan (the Plan) & an annual report

Holds the Chief Constable to account for the exercise of his/her functions and force performance; Monitors complaints.

Receives all funding, decides the budget and precept; allocates funding to maintain and efficient and effective police force

Provides the link between the police and communities; publishes information on Commissioner and force performance

against his vision, strategy and identified priorities and facilitating the accurate and appropriate scrutiny of the Constabulary's activities. They are also the Commissioner's statutory Monitoring Officer, providing support to ensure the Commissioner's functions are carried out and has specific legal, financial and governance duties in addition to those which derive from statutory responsibilities. The Chief Executive operates in accordance with professional standards and the legislative and fiduciary responsibilities of the statutory office.

The Chief Finance Officer is the lead financial advisor to the Commissioner and has statutory responsibility to ensure that the financial affairs of the Commissioner are properly administered. The CFO provides all financial advice, provides a statutory report on the robustness of the budget

and ensures systems of internal financial control are effective.

The Commissioner's Scheme of Delegation is part of a wider governance framework that further details specific decision making and wider responsibilities of key officers in relation to areas of governance and ensure all staff have a shared understanding of the roles, responsibilities and decision-making authority within the Commissioner's Office. All governance documents are regularly reviewed and updated as roles develop to respond to changing legislation, regulations and other new requirements.

A member/officer protocol further sets out the roles of political office holders (the Commissioner) and non-political office holders (staff employees) to provide clarification on respective responsibilities and expectations around how relationships are anticipated to work. This is supported by arrangements for the declaration of interests to ensure the Commissioner, members and staff are free from relationships that would materially interfere with decisions making and their roles.

Members of the Joint Audit Committee are recruited for their specific skills and experience to fulfil the role of the Committee. Role profiles include a person specification that requires applicants to demonstrate a sound understanding and relevant professional experience. The Committee has clear terms of reference and membership that is consistent with the requirements of the Home Office Financial Management Code of Practice, and CIPFA guidance. Development sessions, access to relevant publications and CIPFA/Grant Thornton external workshops support members continued development.

Members of the Community Scrutiny Panel are recruited for their specific experience and skills to fulfil the role of the Panel. Applicants are required to demonstrate how they meet the criteria within the role profile, provide their knowledge, skills and life experiences to enable the Panel to achieve scrutiny against its terms of reference and annual work programme.

The Cumbria ICV Scheme comprises of four panels of volunteer Custody Visitors. Every new volunteer is required to undertake induction training, followed by an accompanied observation visit; thereafter, new visitors are trained "on the job" by attending visits in the company of a more experienced colleague for the first six months. On-going ICV training is provided at the regular panel meetings and annual local and regional conferences.

In 2016 the OPFCC became a member of the Independent Custody Visitors Association (ICVA) to which it pays an annual subscription. ICVA is a Home Office funded organisation set up to promote and support the effective provision of custody visiting nationally. ICVA works closely with government and criminal justice organisations providing advice on best practice for independent custody visiting schemes nationally; training; and publicity to Police and Crime Commissioners and custody visitors.

The Police, Fire and Crime Commissioner subscribes as a member of the Association of Police and Crime Commissioners (APCC). The APCC delivers daily written briefings received by the Commissioner and office staff, covering press and parliamentary reporting on those areas within the Commissioner's responsibilities to ensure the Office is kept updated on

current developments. They also subscribe to the Association of Police and Crime Commissioner Chief Executives (APACCE). They provide professional support and development to its members taking a leading role nationally and working closely with the Home Office, APCC and the National Association of Police Chief Constables (NPCC).

The APCC and APACCE deliver national events to ensure Commissioners and their Chief Executives remain informed and have the opportunity to discuss significant issues and develop collective approaches. There are also bi-monthly regional meetings of Chief Executives and quarterly regional meetings of Commissioners and Chief Executives. The Chief Executive/Monitoring Officer leads for the Commissioner on ensuring that appropriate policies and procedures are adopted and followed to ensure the COPFCC complies with relevant statutes and regulations and has the capacity to deliver across these requirements.

The CFO subscribes to the Police and Crime Commissioners' Treasurers' Society (PaCCTS, supporting continuous development and ensuring the CFO maintains a breadth of understanding on policing finance. Further capacity and expertise is commissioned to support specialist services for treasury management, taxation and insurance brokerage.

Arrangements for staff performance development reviews, provide the opportunity to discuss and review individual performance and training and development needs.

Developing the capability of individuals within the entity

The Commissioner has adopted a number of joint HR policies with the Constabulary in addition to operating within a suite of COPFCC specific policies that provide a framework for all issues related to employee management, terms and conditions. This includes policies on how staff and staff associations will be engaged in any change processes. There is a general principle for on-going consultation and engagement during any areas of business change, creating an environment where staff can perform well and where ideas and suggestions are welcomed.

Personnel policies aim to promote a motivated and competent workforce whilst supporting the health and well-being of staff. They include arrangements for work-life balance through a scheme of flexible working and facilitate access to wider benefits e.g. special leave at times of specific personal need.

Business is carried out supported by policies and procedures that support the full range of human resource management responsibilities and all policies are subject to cyclical review in accordance with the Commissioner's policy framework. This supports continuous improvement, ensuring updated guidance is available for staff on how to carry out their roles and the wider responsibilities they should take into account.

All OPFCC staff have clearly defined role descriptions and reporting lines based on the roles and the functions for which they are accountable, to ensure service delivery responsibilities are clear and can be monitored. Individual capabilities, performance and development requirements are

assessed annually through a review process to agree the support, training and development staff need to carry out their duties and responsibilities.

Professional staff undertake continued professional development in line with the requirements of their professional bodies. The budget setting process provides for training and development budgets to support mandatory and discretionary training and development requirements.

Principle F: Managing risks and performance through robust internal control and strong public financial management

Police and Crime Commissioners need to ensure that the entities and governance structures that they oversee have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management, business continuity and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. They consist of an ongoing process designed to identify and address significant risks involved in achieving outcomes. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.

Managing risk

The Commissioner's Risk Management Strategy sets out the overall arrangements for managing risk including the arrangements for holding to account the Chief Constable in respect of those risks that fall within his functions. The Strategy establishes how risk is embedded throughout the various elements of corporate governance of the COPFCC, whether operating solely or jointly with the Constabulary. The Strategy incorporates a clear framework of objectives, designates roles and responsibilities for risk management and provides a mechanism for evaluating and scoring risks, and supporting decision making in respect of mitigating action.

The strategy and risk registers are regularly reviewed to ensure a clear alignment between risk management activity and the organisation's objectives. Reporting formats ensure arrangements are dynamic and support the early identification of strategic and operational risks. Identified risks are logged on a risk register with clear ownership and are reviewed cyclically based on a score that denotes the

severity and impact of the risk should it occur. Every project run by the COPFCC has a separate risk register. All decision and report forms include a section for the author to complete in which to identify any risks or potential risks. To ensure effective ownership and monitoring of risks, the Office of the Police, Fire and Crime Commissioner provides risk management training to all staff.

The arrangements for risk management are subject to on-going monitoring and review to ensure their continued effectiveness. This comprises review by internal audit and review by the Joint Audit Committee. The strategic risk register is presented to the Committee on a four monthly basis. The Committee also receives a report from the Chief Executive annually reporting on the effectiveness of arrangements for managing risk. Updates to the Risk Strategy are provided on a 3-year cyclical basis.

Managing performance

The Commissioner holds Public Accountability Conferences, which facilitate the arrangements for monitoring service delivery and holding the Chief Constable and Chief Fire Officer to account. This is supported by

regular one to one briefings between the Commissioner, Chief Constable and Chief Fire Officer at a senior officer level Executive Board. Senior Officers within the OPFCC attend strategic Constabulary and Fire meetings to provide challenge and oversight of the arrangements that support decision making, delivery of key areas of business and the allocation of resources.

The Police, Fire and Crime Panel is the statutory body that provides the public accountability checks and balances in relation to the performance of the Commissioner and scrutiny of any decision made. The Panel receives cyclical information and reports on service delivery plans and progress towards outcomes. The Panel is consulted on the development of the Police, Fire and Crime Plan and budget, with a power of veto over the Commissioner's precept. The panel receives an Annual Report setting out what has been achieved in respect of delivery of the Police, Fire and Crime Plan objectives, and a financial outturn report comparing actual expenditure against the budget and including summary financial statements.

Police, Fire and Crime Panel Functions

Functions include reviewing the draft police and crime plan, public scrutiny of the annual report and the power to veto over the level of the Commissioner's proposed precept

Robust internal control

The Commissioner is responsible for reviewing the effectiveness of his governance framework including the system of internal control. This work is informed by the work of Chief Officers

and Senior Managers who undertake an overarching review of key controls and governance arrangements in support of the key principles in this Code.

Senior Managers with responsibility for financial systems provide annual management assurances using a CIPFA internal control framework as part of this process. This is further supported by an annual fraud risk assessment completed by the Chief Finance Officer and reviewed by the external auditors. Arrangements for anti-fraud and corruption are subject to cyclical internal audit review.

An independent internal audit service is commissioned through TIAA Ltd. Internal audit develops and delivers a risk based annual audit plan of work that reviews internal controls. This supports an annual opinion from the Chief Internal Auditor on the overall adequacy and effectiveness of the framework of governance, risk management and control.

An independent Joint Audit Committee assures cyclical internal reviews of key governance documents (e.g. financial regulations, arrangements for anti-fraud and corruption and the risk management strategy) at its November meeting and receives annual reports reviewing the effectiveness of arrangements for risk, governance and internal control in June and September. The Joint Audit Committee receive a copy of all internal and external audit reports, can table reports for discussion and monitor the implementation of audit recommendations. The Committee undertakes an annual self-assessment to ensure on-going compliance with the CIPFA framework for Police Audit Committees.

Managing Data

The Office of the Police, Fire and

Crime Commissioner operates within the parameters of legislation, such as the Data Protection Act. It ensures that all data, including personal data, is appropriately stored and shared where necessary.

Data is held in accordance with the COPFCC Retention Schedule, removed or destroyed appropriately and access to information is restricted where appropriate to relevant members of staff. Data will not be held for longer than is necessary. Appropriate security measures are taken for both electronic and physical data. All staff are aware of their responsibilities when handling and storing both electronic and physical data and the need to comply with General Data Protection Regulations.

The OPFCC has a Joint Data Protection Officer with Cumbria Constabulary who provides expert advice and support.

Strong public financial management

Arrangements for financial management support for the Commissioner in achieving outcomes and delivering strong operational and financial performance by ensuring that resources are used in accordance with approved plans for service delivery and investment.

The arrangements for financial management are codified within a suite of financial governance documents and comply with the relevant CIPFA Codes of Practice and guidance.

Financial management controls ensure expenditure is only committed in accordance with the approved

budget and the purpose for which approvals have been given. Financial monitoring supports the early identification of variances between actual expenditure and income, supporting timely decision making on remedial action.

A funding arrangement between the Commissioner and Constabulary sets out the consents and arrangements for financial management between the Commissioner and Chief Constable. This ensures funding within the Constabulary is directed toward the achievement of the Policing Strategy and priority outcomes within the Police, Fire and Crime Plan.

Financial regulations set out the role and responsibilities of Chief Officers and senior staff for financial management and governance. They include financial management standards to be adhered to by all staff across the organisation and the wider framework of controls including the arrangements for the statement of accounts.

Financial risks and mitigations are set out within the Medium-Term Financial Strategy and are managed within the Commissioner's overall framework for managing risk. The Chief Finance Officer takes ownership of all financial risks and reports to the Joint Audit Committee on the management of strategic financial risks. Arrangements for financial management are cyclically reviewed by the internal auditors for assurance and form part of the arrangements reviewed by the external auditors in forming their conclusions on the financial statements and value for money.

Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Implementing good practice in transparency

The Commissioner's annual report is the primary communication through which the public can access and understand the performance and activities of the Commissioner and his Office. Design work for the report is commissioned from external media and communication professionals which alongside the written style aims to support transparency and public accessibility of the report.

All public documents are published on the COPFCC website and are available in accessible formats. Further options can be offered on request. The intention is to ensure that all documents are written in such a way as to make them accessible to readers that may not have a detailed knowledge of the subject matter, though with some complex issues this is not always possible. The publication of key documents, such as the Police, Fire and Crime Plan, is supported by a media release to raise awareness of the document and its purpose.

Arrangements for financial reporting aim to ensure the accessibility of financial information for readers and users of financial reports. On complex matters accessible summary statement. The financial of communication, for example consultation on budget, precept and

services, professional support has been procedure to ensure a robust public understanding of complex issues.

Implementing good practices in reporting

The Office publishes an annual report, scrutinised by the Police, Fire and Crime Panel, to communicate the Commissioner's activities, achievements and performance and that of the Chief Constable and the force. The annual report presents the performance outcomes achieved against an agreed framework of targets and measures.

The Commissioner is subject to the Accounts and Audit (England) Regulations 2015 and prepares a set of accounts in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting. Compliance with the Code of Practice ensures the comparability of financial information within the statements with other similar entities and their publication in accordance with statutory timeframes. The financial statements include a comprehensive income and expenditure statement, which is aligned to in year financial reporting and monitoring. A narrative statement by the Chief Finance Officer sets out the overall financial and business performance for the year within an accessible summary statement. The

financial statements include the external auditors report setting out the overall opinion. A separate annual report details the external auditor's conclusions on the Commissioner's arrangements for value for money.

The Commissioner's overall arrangements for governance are reviewed annually against this Code of Corporate Governance with a report made on how it has been complied with. This 'Annual Governance Statement (AGS)' is subject to review by the Joint Audit Committee. The AGS includes an action plan setting out the work that will be undertaken over the following year to support continuous improvement in line with the principles of this Code and the CIPFA good governance framework.

The Commissioner and the Joint Audit Committee receive annually a report reviewing the governance arrangements for internal audit against the requirements of the Public Sector Internal Audit Standard (PSIAS).

Assurance and effective accountability

Grant Thornton UK LLP are the external auditors appointed to both the Police Fire and Crime Commissioner for Cumbria and the Chief Constable for Cumbria Constabulary, to report key matters arising from audits of the Commissioner and Chief Constable's financial statements. The external auditors also reach a formal conclusion on whether the Commissioner and Chief and Constable have put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources.

The audit findings report is published in the financial statements and presented

to the Commissioner and Joint Audit Committee for review. The Joint Audit Committee monitors the implementation of recommendations arising from the audit and have the expertise to challenge the external audit approach, supporting assurance of its effectiveness. Further accountability is provided through the arrangements for internal audit. Internal audit is delivered through a contract with TIAA Ltd and in accordance with an Internal Audit Charter that ensures compliance with the PSIAS. An annual review of the effectiveness of the internal audit service, including the arrangements for the Joint Audit Committee, is undertaken annually by the Chief Finance Officer against CIPFA best practice standards. The report is published on the Commissioner's website to support assurances on internal control.

The arrangements for accountability further incorporate challenge, reviews and inspections from HMICFRS. Whilst these are primarily aimed at Constabulary performance, elements of specific reviews include jointly delivered activities and specifically commissioned reports that cover governance across both organisations. Recommendations are reported to and monitored by the Commissioner and Joint Audit Committee.

The Community Scrutiny Panel also monitors and reports on some specific areas of activity, such as complaint handling, custody detention, misconduct and ethical issues. The Panel has carried out a series of thematic inspections into specific areas of Constabulary activity. They are able to look objectively at these areas and provide valuable independent scrutiny and feedback to the Constabulary on their findings.

The arrangements in this document set out our framework for governance in accordance with CIPFA's Good Governance Principles and guidance. Annex A to this Code sets out our governance schematic, summarising the arrangements we have in place internally and sources of external guidance and support. Further information on the arrangements for Governance can be found on the Commissioner's website under the tab headed Governance and Transparency.

We welcome your views on the Commissioner's Code of Corporate Governance.

You can do this by using the contact information below:

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The Chief Constable for Cumbria Constabulary

Code of Corporate Governance 2025/26

Introduction

The statutory responsibilities of the Chief Constable 'to maintain the King's Peace' are outlined in various Police Acts. The Police Reform and Social Responsibility Act 2011 (PR&SRA), which introduced Police and Crime Commissioners, re-enforced the operational independence of the Chief Constable and clarified their role in supporting the delivery of the Commissioner's Police, Fire and Crime Plan.

The PR&SRA also established the Chief Constable of Cumbria Constabulary (the Constabulary) as a separate corporate sole. Accordingly, the Chief Constable is responsible for ensuring that business of the Constabulary is conducted in accordance with this statutory and regulatory framework and in accordance with proper standards. This includes ensuring that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. In fulfilling this overall responsibility, the Chief Constable is responsible for putting in place proper arrangements for governance, including risk management and the arrangements for ensuring the delivery of the functions and duties of their office.

In doing this, the Chief Constable approves and adopts annually this Code of Corporate Governance, 'The Code'. The Code gives clarity to the way the Chief Constable governs and sets out the frameworks that are in place to support the overall arrangements for Cumbria Constabulary. The Code is based on the core principles of governance set out within the publication '**Delivering Good Governance in Local Government Framework (Governance Framework)**' by CIPFA/SOLACE 2016 which has 'proper practices' status and has been updated following the addendum guidance issued in May 2025.

On an annual basis the Chief Constable will produce an Annual Governance Statement (AGS). The AGS reviews the effectiveness of the arrangements for governance and sets out how this Code of Corporate Governance has been complied with.

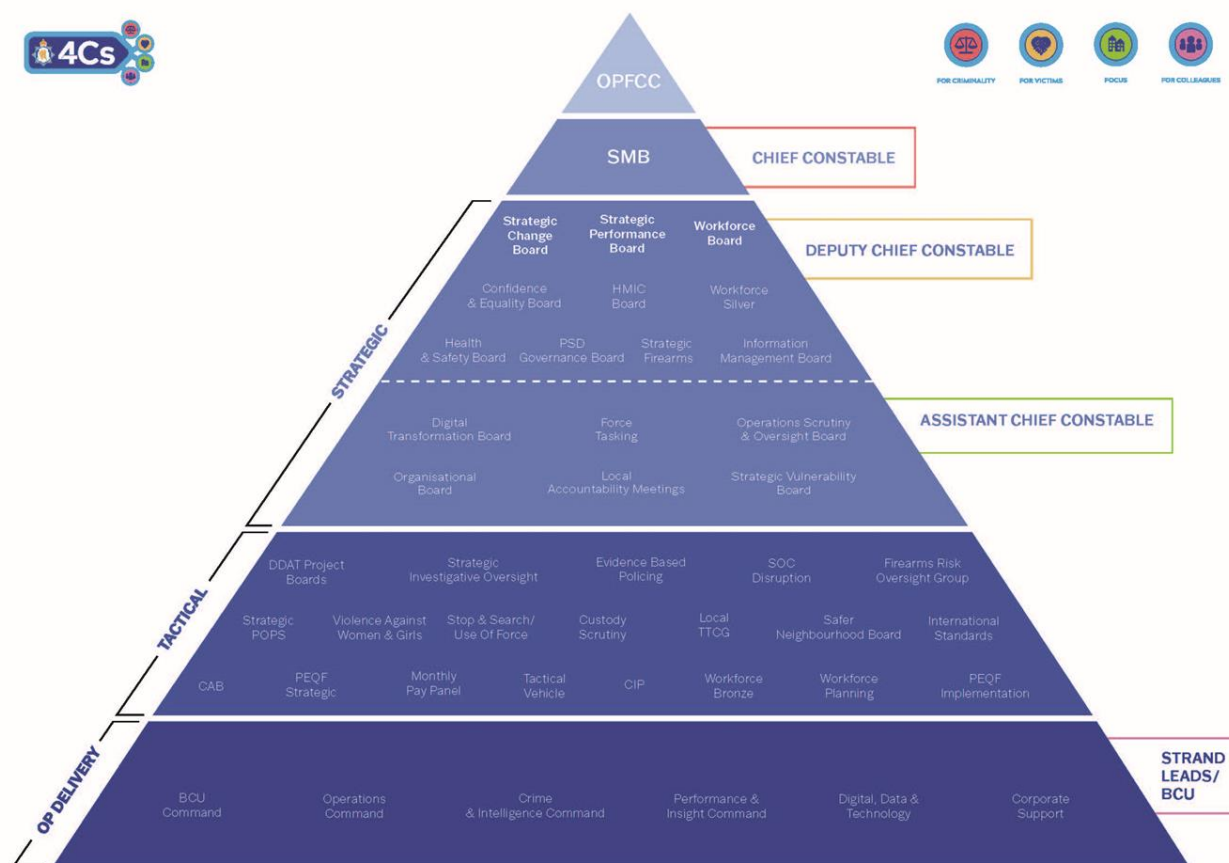
The Code of Corporate Governance

This code of corporate governance sets out how the Chief Constable will govern. It is based on the seven good governance principles highlighted by the good governance standards for public service. This code uses those principles as the structure for setting out the statutory framework and local arrangements that are in place to achieve them.

Seven Good Governance Principles		Pages
A	Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.	5-8
B	Ensuring openness and comprehensive stakeholder engagement.	9-12
C	Defining outcomes in terms of sustainable, economic, social and environmental benefits.	13-15
D	Determining the interventions necessary to optimise the achievement of intended outcomes.	16-19
E	Developing the entity's capacity, including the capability of its leadership and the individuals within it.	20-24
F	Managing risks and performance through robust internal control and strong public financial management.	25-30
G	Implementing good practices in transparency, reporting and audit to deliver effective accountability.	31-33

Corporate Governance Arrangements

The following diagrams depict the Constabulary's Governance Structure through which the Chief Constable discharges their duties and ensures delivery against the seven principles above.



The Chief Constable drives the strategy of the Force through effective governance arrangements for both operational and organisational priorities. All meetings are clearly defined within a terms of reference and exceptions and final decisions are highlighted to the Chief Constable directly through the Strategic Management Board.

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.

Chief Constables are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

Ethics and Integrity

The Chief Constable and Chief Officer Group recognise that to operate legitimately it is essential that the Constabulary is able to demonstrate the highest standards of integrity in all its activities.

Officers and staff employed by the Constabulary are expected to adhere to the highest standards of conduct and personal behaviour. The requirements of officers are set out in the Police (Conduct) Regulations. The requirements of Police staff are set out in the Police Staff Council Standards of Professional Behaviour document.

The Constabulary has adopted and provided training on the Code of Ethics produced by the College of Policing and all officers and staff are required to abide by its provisions.

The Constabulary has an Anti-fraud and Corruption Policy and Procedures, which set out clear definitions of fraud and corruption. The policy embodies the values of the Code of Ethics based on the 7 Nolan Principles for Public Life and makes clear the duty of everyone with regard to their own actions and conduct and those of others to protect the organisation against fraudulent and corrupt acts. The procedure includes guidance for integrity in respect of gifts and hospitality, completion of a register of interests and declarations of related party transactions. These ensure that staff avoid being engaged in any activity where an actual or perceived conflict may exist and that there is transparency in respect of any personal or business relationships.

Ethics and integrity issues are specifically covered in the Constabulary's Performance Development Review process (PDR), in which all officers and staff are required to participate.

The Home Office Financial Management Code of Practice requires the Chief Constable to ensure that governance principles are embedded within the way the organisation operates. This is achieved through the

Chief Constable's arrangements for corporate governance, which embody the principles of openness, accountability and integrity in the conduct of the Constabulary's business

The Joint Financial Regulations set out the internal framework and procedures for financial regulation and administration. They set out the arrangements for the proper administration of financial affairs ensuring these are conducted properly and in compliance with all necessary requirements. They also seek to re-enforce the standards of conduct in public life, particularly the need for openness, accountability and integrity. The Financial Regulations also re-enforce the anti-fraud and corruption policy, covering the culture expected within the organisation, responsibilities and measures in place to prevent fraud and corruption and how it will be detected and investigated.

The Joint Procurement Regulations, re-enforce the integrity requirements within the anti-fraud and corruption policy in the context of procurement activity and interactions with commercial suppliers. They provide a guide to staff and suppliers in respect of the principles that will be followed in the conduct of business and the processes we expect staff to comply with when buying goods and services. Provisions within the tendering process re-enforce the requirement for suppliers to act in an ethical manner.

The Constabulary maintains arrangements for confidential reporting (whistleblowing) and guidance for managers with regard to how any reporting will be responded to. These are contained in the Anti-Fraud and Corruption Policy, which is supported by a regularly publicised internal and external confidential phone line and e-mail reporting system on which individuals can leave anonymous information. The Constabulary also subscribes to and publicises 'Public Concern at Work' (PCaW), an independent authority on public interest whistleblowing to allow employees the facility to report externally to the Constabulary if required.

The Police, Fire and Crime Commissioner and Chief Constable have established a Community Scrutiny Panel (previously known as the Ethics and Integrity Panel) to ensure that arrangements for integrity, standards, conduct and behaviour are subject to independent external scrutiny. As part of its role the Panel reviews performance across agreed indicators of integrity, including public complaints. The Panel's findings are reported annually to the Commissioner's Public Accountability Conference to ensure good practice is recognised and encouraged, while any potential areas requiring improvement can be identified and dealt with accordingly to enhance performance.

The Joint Audit Committee operates within Standing Orders for the regulation of its business. The orders include expectations in respect of the conduct of members and how any conflicts of interest should be

managed. Members of the Committee are independent and will scrutinise and monitor the operation and effectiveness of the arrangements for governance, including arrangements for anti-fraud and corruption.

Respecting the Rule of Law

The Chief Constable recognises that in fulfilling their duty to 'Maintain the King's Peace' it is essential that the Constabulary as an organisation is able to demonstrate respect for the law.

The Chief Constable is committed to operating an environment where open debate and transparent governance is the norm, allowing senior officers to carry out their responsibilities in delivering the Constabulary's objectives.

The Director of Legal Services, who is a qualified solicitor, provides advice to the Constabulary on all legal matters and is consulted on all strategic decisions to ensure that laws are not contravened.

As part of their training police officers receive specific training on the law and its applicability to policing services.

The Constabulary has a Standards, Insight and Performance Command, which includes a Professional Standards function (PSD), whose role is to promote proper standards of conduct and monitor compliance with codes. The function actively liaises with management teams and other groups with the aim of maintaining high standards of conduct and produces regular reports, which set out details of non-compliance with standards and codes.

The Professional Standards function has its own intranet site to facilitate demonstration of best practice and produces a quarterly newsletter (The Standard) highlighting areas of concern, guidance, learning and signposts officers and staff to those that can provide welfare / support. The Professional Standards function has an anti-corruption unit whose role is to investigate information and intelligence received concerning the conduct of officers and members of police staff.

The vetting unit within PSD is also responsible for the initial and continued monitoring of Officer's and Staff's suitability to perform their duties. This includes a variety of financial and intelligence checks as per the requirements of the national vetting approved professional practice (APP) as set by the College of Policing.

The Professional Standards function also oversees all complaints, ensuring compliance with Police Reform Act 2002 and the Police (Complaints and Misconduct) Regulations 2020. These complaints are reported to and audited periodically by the Office of the Police, Fire and Crime Commissioner. The Chief Constable also has a procedure in place to receive and investigate complaints made to it about the conduct of National Police Chiefs Council (NPCC) Officers (with the exception of the Chief Constable who is accountable to the Commissioner) under the relevant conduct regulations.

Whilst the day-to-day monitoring of public complaints and employee's adherence to the regulations and standards are monitored within PSD, the Deputy Chief Constable also holds a bi-monthly Professional Standards Governance Board meeting for regular Executive oversight.

Principle B: Ensuring openness and comprehensive stakeholder engagement.

Constabularies are run for the public good, they therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Openness

All decision making operates within the specific legislative and regulatory frameworks that confer on the Chief Constable duties, powers and responsibility. The significant elements of the statutory framework for decision making comprise:

- Various Police Acts, which outline the responsibilities of the Chief Constable and provide clarity on their operational independence.
- The Police Reform and Social Responsibility Act 2011 (PR&SRA) providing the legal framework for decision-making.
- The Policing Protocol Order 2011 setting out the framework within which the PFCC & Chief Constable should work and requiring all parties to abide by the Nolan Principles.
- The Home Office Financial Management Code of Practice for the Police Service embedding the principles of good governance into the way the Chief Constable operates.

Challenge and scrutiny contribute to good governance by being part of accountable decision making, policy making and review. The implementation of a robust decision making process ensures that the right decisions are taken for the right reason at the right time. The Chief Constable adopts rigorous standards of probity, regularity and transparency in decision making and all decisions are taken solely in the public interest and to maintain the King's peace.

The Constabulary has a Chief Officer Group, which has responsibility for strategic decision making and is supported by subsidiary boards as outlined above on page 3. Decisions of the Chief Officer Group and strategic boards are recorded and made available to key internal stakeholders. All significant strategic decisions are referred to the Chief Officer Group. A forward plan and standing items ensure that all significant areas of Constabulary business are considered on a regular and planned basis. Reports for decisions are prepared on a standard template, which ensures that the implications of all decisions are clearly understood. This includes a requirement to acquire relevant financial, legal, human resources, equality, procurement, ICT

and risk management advice. The Director of Legal Services, in conjunction with the Constabulary Chief Finance Officer has responsibility for the lawfulness of Chief Officer Group decisions.

Items of Constabulary business falling under the remit of the Police, Fire and Crime Commissioner or of a strategic nature are referred to the Commissioner from the Chief Officer Group. Decisions for financial investment are subject to a fully developed business case that provides a clear justification for the expenditure. The Commissioner's decision making policy sets out the decision making process and how decisions will be recorded and published to ensure transparency of all decisions taken. A Code of Conduct provides advice with regard to potential conflict and declarations of interest.

The Constabulary's wider governance framework details specific responsibilities of key officers in relation to areas of governance. The framework includes financial regulations, procurement regulations, anti-fraud and corruption policies, a scheme of delegation and codes of conduct. These documents ensure all officers and staff have a shared understanding of their roles, responsibilities and decision making authority within the organisation.

The Constabulary has also agreed a communications protocol with the Commissioner, setting out who is responsible for communicating information and clearly identifying whether there is a single lead organisation, a joint responsibility or a supporting responsibility.

The Chief Constable complies with guidance provided by the Information Commissioner in respect of an information publication scheme. This ensures key information to ensure public accountability is available through the Constabulary's website.

Engaging Effectively with Institutional Stakeholders

The Police, Fire and Crime Plan sets out a Pan-Cumbrian vision. The vision recognises that, in preventing crime, commitment is needed from a range of organisations involved in policing, community safety and criminal justice. The Constabulary works in partnership with a number of public, private and third sector partners to do this. The Chief Constable reports details of actual and planned collaborative ventures to the Commissioner on a regular basis.

The financial and procurement regulations provide for the regulation of partnership arrangements and to ensure that the purpose of such partnerships is evaluated and risks assessed before the Constabulary agrees to participate.

Significant partnership working arrangements are supported by memorandums of understanding, strategic plans and operating protocols which clearly state the respective responsibilities expectations of each partner.

Engaging stakeholders effectively, including citizens and service users

The Constabulary has a Community Engagement and Consultation Strategy, which is reported through the Operations Board. This includes a consultation action plan, which co-ordinates all on-going consultation activities and is reviewed and refreshed on an annual basis to continually improve consultation arrangements.

The Constabulary engages with local communities through the work of its Neighbourhood Policing Teams through the Local Focus Hubs and operating engagement plans, which use a range of methods that are specific to urban and rural community needs. The plans ensure that community priorities, concerns and areas for improvement are identified and dealt with.

The Constabulary has a media and communications strategy aimed at establishing clear channels of communication and engagement with all sections of the community. This includes alternatives to traditional communication methods including the force website (via the national single on-line home platform) to provide key information and online services to the public. Social media and pro-active media coverage of events are used to provide accurate messages, advice, appeals and re-assurance and engage with the local communities, as well another channel to report incidents and, to receive direct community feedback to the force and Neighbourhood Policing Teams.

The Strategic Independent Advisory Group (IAG) meets regularly to discuss emerging issues of strategy and policy both nationally and locally and to support, scrutinise and challenge the Constabulary on how it conducts its policing activity.

The Constabulary meets its requirements under the Equality Act 2010 by setting equality objectives every four years and publishing equality information via its website every three months.

The Constabulary surveys victims of crime and anti-social behaviour which contribute to ensuring that the Victims' Code of Practice is complied with and to use the feedback to improve the experience of victims and the services provided. Service recovery is part of this process.

Local crime data is published at a community level via the Constabulary's website and nationally via [police.uk](https://www.police.uk) to increase the transparency of crime and performance data.

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.

The long-term nature and impact of many of Chief Constables' responsibilities mean that they should define and plan outcomes and that these should be sustainable. Decisions should further the purpose of Police and Crime Commissioners, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Defining Outcomes

The Chief Constable determines the strategic direction and objectives for the Constabulary. This supports the Police, Fire and Crime Commissioner in developing the Police, Fire and Crime Plan. The Commissioner approves policing objectives, which are incorporated into the plan, which is available on the Commissioners website at www.cumbria-pfcc.gov.uk

In developing the Constabulary's vision and strategic priorities the Chief Constable takes into consideration their statutory responsibilities for maintaining the King's Peace, the Home Secretary's Strategic Policing Requirement, the Constabulary's Strategic Assessment, based on operational intelligence, and the views of a range of stakeholders including the community, staff and partners. Performance outcomes, operational intelligence, strategic risks, the Force Management Statement and the results of audits and inspections are also taken into consideration when setting strategic priorities.

The Constabulary has developed a Plan on a Page, which highlights its operational priorities for the forthcoming year in delivering the mission to of 'Keeping Cumbria Safe'. This mission consists of four pillars known as the '4Cs'. They are:

- Contempt for criminality
- Compassion for victims
- Communities focus
- Care for colleagues

The 4Cs plan on a page outlines how the 4Cs will be delivered, it also outlines key support activities, its policing style and leadership standards. The presentation of the Plan on a Page provides a concise and easily understood overview designed to focus officers and staff on the Chief Constable's mission.

The Constabulary's medium term financial forecasts supports both the Commissioner's medium term financial strategy and the Chief Constable's policing vision by aligning resources with policing priorities over a five year time period, which ensures that a sustainable approach to service delivery is adopted.

Sustainable economic, social and environmental benefits

A wide range of information and stakeholder opinions taken into consideration in developing the Chief Constable's policing vision. This ensures that balanced and comprehensive consideration is given to all aspects of the potential impact of policing policy decisions on the local community.

All decisions by the Chief Constable are taken in the public interest. To manage risk and ensure transparency employees are required to make declarations where there are, or may be perceived to be, a conflict of interest.

The Constabulary adopts a medium term outlook aligned to the medium term financial planning period when developing business plans, ensuring that the sustainability of service provision is considered as a key element of the business planning process. Due to their long term impact capital expenditure plans are developed over a ten year forecast period.

It is recognised that the Constabulary's officers and staff are its greatest asset, and that effective human resource planning is the most significant factor influencing the delivery of sustainable economic, social, and environmental benefits. The Constabulary's People Strategy encompasses a range of strategic themes to ensure that the Constabulary nurtures, cares for and gets the best from its workforce. In addition, the People Strategy supports the effective planning, deployment, and training of staffing resources.

Themes include:

- Well-being
- Workforce Planning
- Learning & Development
- Resourcing, succession and talent management
- Reward & recognition
- Performance management

- Supporting change & engagement
- Equality & diversity
- Health & Safety.

The Constabulary complies with the Equalities Act 2010. In doing so all policies, strategic decisions, functions and practices are assessed against the general and specific duties of the Act with the aim of ensuring that we evaluate, document and foster good relations and advance equality of opportunity.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

Chief Constables achieve their intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of interventions is a critically important strategic choice and Chief Constables have to make to ensure they achieve their intended outcomes. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.

Planning Interventions

The Constabulary develops a work programme to deliver its priorities. The work programme is based on:

- The Strategic Assessment (a document which sets out the Chief Constable's operational priorities based upon performance and intelligence)
- The regional strategic threat and risk assessment
- The results of PEEL & Thematic Inspections by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).
- The Futures programme, which sets out how the Constabulary plans to deliver savings to balance its budget through effective understanding of demand, efficiencies, income generation and investment.
- Business Strategies, which describe what and how the Constabulary will deliver essential support functions including Digital, Data & Technology, HR, training, fleet, estates and commercial.
- The Workforce Plan, which describes how the Constabulary will provide the officers and staff required to deliver operational and other policing services.
- The Force Management Statement, which determines resources required to meet current and future demand based on an extensive analysis of operational demand
- The views of the public and other stakeholders.

The work programme supports and informs the Police, Fire and Crime Plan and is underpinned by a Medium Term Financial Forecast, which ensures that funding is aligned to the resources required to deliver policing priorities over a sustainable period.

The Constabulary reviews its vision and strategic activities annually to ensure that they continue to support the Police, Fire and Crime Plan and the Constabulary's priorities. To support this process strategic and

financial planning within the Constabulary are co-ordinated to ensure that the Commissioner's reporting requirements and decision making processes form part of the overall planning cycle of the Constabulary and support the development of the Commissioner's wider Medium Term Financial Strategy.

The Constabulary's monitoring processes enable emerging issues and threats to the achievement of objectives to be quickly identified and appropriate remedial action taken.

Key performance measures are set to support the objectives within the Police, Fire and Crime Plan and the Constabulary's own priorities. This is supported by a comprehensive performance management framework, which is developed jointly with the Commissioner. The performance framework supports the Commissioner in holding the Chief Constable to account for the performance of the Constabulary and is also used to direct and manage activity within the Constabulary through the work programme.

The principles of risk management are fully embedded within the strategy development planning and performance monitoring processes linked to the achievement of organisational objectives. Where specific risks are identified they are integrated with the Constabulary's overall risk management processes.

The Constabulary reviews its governance arrangements on a regular basis to reflect development in the Police, Fire and Crime Plan and to support delivery of its own vision and priorities, adjusting as necessary.

Determining Interventions

The financial regulations set out the consents and arrangements for governance between the Commissioner and the Chief Constable, including specific consents in respect of financial management of the Constabulary budget.

The Constabulary has a Chief Officer Group, which is its strategic decision making body and this is supported by a clearly defined board structure. There are established terms of reference and clear reporting lines to the Chief Officer Group. Reports are presented to Boards on a standard template, which includes details of options evaluation and consultation with all affected business areas to ensure that decisions are robust and the implications fully understood.

Task and Finish Groups and Steering Groups are set up to ensure that specific priorities are delivered. Members of these groups include police staff and officers from all ranks and level, representing decision

makers and practitioners. The groups report into the permanent governance framework to ensure effective and co-ordinated decision making.

The decision making authority and duties to be carried out by individual officers on behalf of the Chief Constable are set out in the Chief Constable's Scheme of Delegation, budget management responsibilities and budget protocols.

In the operational environment the Constabulary utilises the National Decision Making Model (developed by the NPCC Ethics Portfolio and National Risk Co-ordination Group) supported by the THRIVESC (threat, harm, risk, investigative opportunity, vulnerability engagement, safeguarding and ethical crime recording) principles when determining actions. This is a risk assessment framework and decision making process which is used by all police forces across the country. It provides a logical, evidence based approach to making policing decisions and is used by all police officers in their daily work. Further guidance and support to operational decision making is provided through operational policies and standard operating procedures.

The National Intelligence Model (NIM) is a business model for law enforcement and it takes an intelligence-led approach to policing. The tasking and co-ordination process within NIM provides police managers with a decision-making mechanism to manage their business both strategically (national, regional, and Constabulary level) and tactically (basic command unit level (BCU)). Pro-active leadership is an essential requirement of the tasking and co-ordinating process. Management decisions are based on a full understanding of the problems faced and enable managers to prioritise the deployment of resources at their disposal.

The day-to-day allocation of resources across operational policing is directed by a daily force-wide pacesetter meeting which is chaired by the Deputy Chief Constable and is fed from the daily management meetings held within Commands. These forums operate under the 'THRIVE' principles and soft boundaries to ensure flexibility to respond to priorities across the whole force area.

Performance, outcomes and costs are monitored and benchmarked through a framework which includes external comparators based on HMICFRS Value for Money Profiles, Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection reports and an Annual Value for Money Conclusion from the External Auditors. The results of these inspections are used to inform and plan both medium and longer term resource allocation processes principally through the Futures Programme and more immediate interventions in response to inspection findings.

Optimising achievement of intended outcomes

The Constabulary's Medium Term Financial Planning process is fully integrated with the Commissioner's Medium Term Financial Strategy and wider business planning within the Constabulary. Consistent planning assumptions particularly in relation to the estimation of overall funding are utilised to ensure that the development of business strategies takes place in the context of the resources available and support the development of the Commissioner's wider Medium Term Financial Strategy.

The Constabulary prepares a detailed budget proposal for the Commissioner. The proposal is based upon a zero based budget approach, working closely with the business and functional managers to forecast operational requirements over 5 years for revenue budgets and 10 years for capital expenditure.

The Futures Programme, which sits across all workstreams within the Force Strategy is critical to the delivery of a balanced and sustainable budget and is subject to detailed financial scrutiny as part of the budget planning process.

The final budget proposal is developed through an iterative process of on-going dialogue between the Commissioner and Chief Constable in producing the Medium Term Financial Strategy, which takes into consideration:

- Estimates of funding both through government grant settlements and council tax.
- Service priorities and delivery plans.
- Financial and business risks.
- Futures Programme savings.
- The impact on numbers of Officers, PCSOs and staff.

Ultimately, the Medium-Term Financial Planning process seeks to align resources to strategic priorities, ensure that decisions on resources, services, performance and expected outcomes are based on a robust understanding of risks to and affordability of future plans.

Principle E: Developing the entity's capacity including the capability of its leadership and the individuals within it.

Constabularies need appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. Chief Constables must ensure that they have both the capacity to fulfil their mandate and to make certain that there are policies in place to guarantee that management has the operational capacity for the entity as a whole. Because both individuals and the environment in which Chief Constables operate will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members. Leadership is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of their communities.

Developing the Entity's capacity

The Force Management Statement is reviewed annually and establishes the resources required across all functions based on current demand and identified future demand trends. The process is the cornerstone of annual resource allocation and identifies the numbers and type of resource required for the short and medium term. The results inform workforce and training planning.

The Constabulary's services are subject to independent review by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and by internal audit, which is provided by MIAA. A Standards, Insight and Performance Command has been established and re-enforces the work of external inspectorates through a programme of self-assessments and internal inspections, which ensure that both internally identified service improvements and recommendations from external reviews are acted upon. The Constabulary has developed and agreed a Futures Programme which aims to secure maximum value from the resources available to it. The programme utilises HMICFRS Value for Money profiles and Police Objective Analysis data, to benchmark resources allocations across all functions in relation to other forces. The conclusions of this work are reported to the Chief Officer Group and the Joint Audit Committee and are used as a basis for identifying areas with the potential to deliver savings through the Futures Programme.

The Constabulary is open to the idea of collaboration with other forces and organisations as a means of delivering more efficient services. Collaborative opportunities which deliver benefits to Cumbria are actively pursued.

From 1st April 2023 the Chief Constable has had a separate Constabulary Chief Finance Officer (CFO) whereas previously the role was shared with the PFCC. The Chief Constable's Chief Finance Officer (CFO) is a member of the Chartered Institute of Public Finance and Accountancy (CIPFA). The CFO operates within the guidance set out in the CIPFA Statement on the Role of the Chief Finance Officer of the Constabulary.

Procurement regulations are developed jointly with the Commissioner and supported by a commercial strategy. The regulations incorporate procurement policy and procedures that aim to ensure best value in the use of public money. The regulations also promote an open and transparent approach to procurement and the highest standards of integrity and ethical behaviour for all those involved.

Developing the Entity's Leadership

The key functions and roles of the Chief Constable and the Police, Fire and Crime Commissioner are set out in the Police Reform and Social Responsibility Act 2011 (PR&SRA) and the Policing Protocol Order 2011 (PPO). The PRSA and the PPO also set out the function and roles of statutory officers.

The Constabulary's Statutory Officers are required to complete the National Police Chief's Council (NPCC) Police Executive leadership Programme before they are permitted to undertake Chief Officer roles on a permanent basis. This course is designed to ensure that senior officers are equipped with the requisite leadership skills and competencies to undertake senior officer roles.

Other senior officers and staff posts have clear and accurate job descriptions and are recruited to on the basis of relevant knowledge, experience and qualifications.

The Constabulary fully utilises the College of Policing leadership programmes to develop its senior officers and staff. The Constabulary ensures that senior uniformed officers and detectives maintain their national accreditation to provide strategic command for major and critical incidents and serious investigations.

The Chief Constable is statutorily required to appoint a Chief Finance Officer (CFO). The CFO's responsibilities and job profile are based on the Home Office Financial Management Code of Practice and the CIPFA Statement on the Role of the CFO. The CFO is the financial advisor to the Chief Constable and has statutory responsibility to ensure that the financial affairs of the Chief Constable are properly administered, having regard to their probity, legality and appropriate standards. The CFO provides all financial advice and ensures systems of internal financial control are effective.

The Chief Constable is supported by the Director of Legal Services, who is a qualified solicitor, member of the Law Society and member of the Solicitor's Regulatory Authority. The Director of Legal Services has responsibility for advising the Chief Constable on legal matters. The Director of Legal Services is able to scrutinise the legal implications of all strategic decisions.

Members of the Joint Audit Committee and Community Scrutiny Panel are recruited for the specific skills and experience requirements to fulfil their respective roles. These bodies have clear terms of reference and membership which are consistent with best practice. Members are supported in their professional development through provision of seminars prior to meetings, access to relevant publications and external training.

The Constabulary has a leadership development programme which aims to ensure that managers at all levels within the organisation are equipped with the knowledge and skills required to lead. This leadership and skills programme provides bespoke training for aspiring Sergeants and Inspectors to give them the best platform to perform those critical roles. Police staff supervisors are also able to access elements of this training. A series of development workshops are also delivered for experienced supervisors to help deliver CPD and key training.

A toolkit of development options exists such as mentoring and 360 degree feedback to support current and aspiring leaders.

Developing the Capability of Individuals within the entity.

The Constabulary has a range of human resources (HR) policies which provide a framework to ensure that officers and staff are treated in a fair and transparent way in accordance with employment legislation. On a weekly basis the Force Resourcing Meeting chaired by the DCC considers staffing changes. Part of the terms of reference of this group is to ensure that promotions and appointments processes are equitable. The monthly workforce board receives an overview of staffing levels, recruitment pipelines and sickness data.

All HR policies are reviewed on a periodic basis to ensure that they remain fit for purpose and support officers and staff in working effectively, these policy are approved through the monthly workforce boards.

The Constabulary has a well-defined organisational structure with clear reporting lines. All officers and staff within the Constabulary have job profiles, which define their roles and include the policing professional framework.

There are national pay scales for police officers and police staff. Terms and conditions of employment are approved nationally for Police Officers, via Police Regulations and locally for police staff, in conjunction with employee representatives. The Constabulary operates an approved job evaluation scheme.

All Constabulary posts are recruited to on the basis of accurate role profiles. The profiles specify appropriate essential and desirable skills, experience and qualifications to ensure that employees are able to deliver their responsibilities effectively. Membership of relevant professional bodies ensure access to up to date Codes of Practice, guidance and professional standards in all areas of business.

The Constabulary is committed to the principles of 'equal opportunities' in relation to the recruitment of officers and staff, accordingly promotion and appointments are undertaken in an open and transparent way in accordance with HR policies.

Staff Associations are represented at the Constabulary's main governance boards, which ensures that they are part of the decision making processes. The Constabulary and Commissioner have adopted joint HR policies to provide a framework for all issues related to employee management and terms and conditions. This includes policies on how staff and staff associations will be engaged in any change process. Trade unions and staff associations are consulted during any reviews of HR policies. There is a general principle of on-going consultation and engagement during any business change, which encourages employees to contribute ideas and suggestions to improve performance.

The Constabulary is committed to ensuring that the capacity and capability of its officers and staff are developed to enable them to operate effectively through the People Strategy.

Police Officer and Police Community Support Officer recruits are provided with rigorous initial training on operational policing and the values and standards of conduct expected of them.

The Constabulary's PDR processes for officers and staff enable training and development requirements to be identified and managed, which are aligned to the role or agreed objectives and actions.

The Constabulary has an approved training plan, which is updated on a regular basis and aims to address the development needs of officers and staff. The training programme also seeks to provide refresher courses, which ensure that specialist skills are maintained in accordance with current national standards.

Areas of corporate training and development need are addressed by a range of training solutions including e-learning, CPD, classroom and assessed qualifications, which can be accessed by all officers and staff.

A Performance Development Review (PDR) process has been refreshed to reflect the expectations within the Force strategy. The PDR is based around the national competency and values framework and takes account of performance, well-being and learning requirements. It outlines that all leaders have a responsibility to develop and support our workforce in a way that champions continuous improvement, establishes a strong ethical and professional culture and also promotes health and wellbeing.

The Constabulary recognises the importance of supporting the health and well-being of all employees in contributing to an effective workforce. As part of the People Strategy, all HR policies take account of employee welfare for example provision, where possible for flexible working for staff and officers. The Health and Safety department provide on-going monitoring and advice in relation to safety within the workplace. The Constabulary maintains an occupational health function, which provides advice and support to managers and staff in relation to specific psychological and physiotherapy issues.

Principle F: Managing risks and performance through robust internal control and strong public financial management.

Chief Constables need to ensure that the entities and governance structures that they oversee have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. They consist of an ongoing process designed to identify and address significant risks involved in achieving outcomes. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.

Managing risk

The Constabulary's risk management policy sets out the overall arrangements for managing risk within the Constabulary and is based on good practice identified by the Institute of Risk Management. The policy incorporates a clear framework of objectives, designated roles and responsibilities for risk management and provides a mechanism for evaluating and scoring risks to support decision making in respect of mitigating action. Identified risks are logged on a risk register with clear ownership and reviewed regularly as a standing item at strategic and management meetings. Individual project boards, departments and commands each maintain risk registers, which are updated on a quarterly basis and integrated with the corporate risk management process. Specific risks can be escalated to a strategic risk register for consideration by the Chief Officer Group.

Arrangements for risk management are subject to review by the Joint Audit Committee. The Constabulary's Strategic Risk Register is presented to and updated by Chief Officers three times per year. The Strategic Risk Register is then presented to the Joint Audit Committee twice a year.

The Constabulary maintains comprehensive business continuity plans for all service areas, which aim to ensure that critical activities are maintained in a range of adverse scenarios.

Managing performance

Clear lines of accountability and processes are in place within the Constabulary to monitor and manage delivery of operational and business objectives including:

- A board structure linked to the delivery of strategic priorities with clear terms of reference / areas of responsibility.
- Chief Officer's holding managers to account for delivery of the work programme in Strategic Performance Board.
- Performance management figures are published on dashboards available to all Constabulary officers and staff, and the Commissioner, and are updated daily. These figures are subject to statistical analysis to identify areas where significant change/demand is occurring.
- Regular meetings between Chief Officers and their senior management to discuss progress on the work programme.
- A Daily Pacesetter Meeting which ensures that tactical level operational resources are continuously prioritised and directed towards meeting force objectives.
- Six monthly performance reports which are presented to the Chief Officer Group and the Commissioner's Public Accountability Conference.
- Thematic performance reports which are presented to the Chief Officer Group, Executive Board Police and the Commissioner's Public Accountability Conference and published on the Commissioner's website.
- An individual Officer Performance Dashboard has been developed and implemented. This enables sergeants to quickly view their officers' workload and form the basis of regular one to one performance meetings, improving supervision and productivity.
- His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) also continuously monitors Constabulary performance against other forces and carries out an annual overarching Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection of the Constabulary together with thematic inspections agreed with the Home Secretary. Action plans are developed in response to inspections and are subject to regular review.
- User Satisfaction Performance measures are included in the Performance Management Framework. The Constabulary also pursues strategies to engage effectively with service users including crime surveys and community meetings, with the aim of better meeting the needs of users. A procedure for complaints enables the public to raise concerns about services.
- The Constabulary has a Standards, Insight and Performance Command (SIP) with the aim of providing assurance that operational systems and processes are operating effectively to deliver a high quality policing service.
- A Cumbria Constabulary Improvement Plan (CCIP) which collates all improvement actions from internal and external sources. The plan is managed by the Business Improvement Unit (within SIP), which requests and coordinates progress updates from action owners and reports results to senior management.

- The Financial Regulations clearly defines the purpose of the funding provided by the Commissioner to the Chief Constable and sets out information and monitoring requirements to ensure funding is targeted on activities that support the priorities and outcomes within the Police, Fire and Crime Plan.

Reports are produced on a standard template with the aim of providing appropriate information to decision makers including evaluation of options, consideration of risks and consultation from specialist support functions to ensure that the full implications of decisions are understood.

The Police, Fire and Crime Plan recognises the importance of partnership working between the Chief Constable and the Commissioner to develop the future direction of policing policy and strategy that takes account of public priorities. A Executive Board Police meeting structure comprising the Deputy Chief Constable, Assistant Chief Constable(s), Directors, the Commissioner's Chief Executive, the PFCCs Chief Finance Officer and the Constabulary Chief Finance Officer supports joint working and facilitates the arrangements for accountability and performance monitoring. The board provides a mechanism through which the Chief Constable provides briefings on matters or investigations over which the PFCC may need to provide public assurance.

The Constabulary's Futures Programme is critical to the delivery of an effective policing service at a time of scarce resource. All change proposals are developed in accordance with principles set out in the Constabulary Change Management policy, which includes comprehensive consultation with all stakeholders and scrutiny through the Force governance boards. All changes are subject to post implementation review.

Robust internal control

The Chief Constable is responsible for reviewing the governance framework and including the system of internal control. This work is informed by the work of Chief Officers and senior managers who undertake an over-arching review of key controls and governance arrangements in support of the key principles in this code.

The Constabulary's arrangements for risk management, internal control and anti-fraud and corruption are reviewed on a cyclical basis through the wider arrangements for assurance of the governance framework.

Senior managers with responsibility for financial systems provide annual management assurances using a CIPFA internal control framework as part of this process. An annual fraud risk assessment is undertaken as

part of the accounts closure process by the Constabulary Chief Finance Officer and reviewed by external auditors.

A joint internal audit service is commissioned in conjunction with the Commissioner, which is provided by MIAA. This provides assurance in relation to the Constabulary's internal control environment, arrangements for risk management and governance. The internal audit plan is developed on a risk basis following consultation with stakeholders and covers all areas of operation. The Director of Audit provides an annual overall opinion of the adequacy and effectiveness robustness of the internal control framework.

A Joint Audit Committee operates in line with Chartered Institute of Public Finance and Accountancy Code of Practice and the Home Office Financial Management Code of Practice. In line with the Home Office Code, the Committee fulfils the functions of an Audit Committee for both the Commissioner and the Chief Constable. From April 2023, this role has been expanded to cover similar responsibilities in respect of Cumbria Commissioner Fire and Rescue Authority. As part its terms of reference the committee reviews:

- The Constabulary's key governance documents on a cyclical basis.
- The Constabulary's risk management arrangements.
- Annual reviews of the effectiveness of arrangements for risk, governance and internal control.
- internal and external audit reports and updates on progress in implementing audit recommendations.

The committee undertakes an annual self-assessment to ensure on-going compliance with the CIPFA framework for Police Audit Committees.

Managing Data

The Constabulary has adopted an Information Management Strategy which has the principal objectives of ensuring that information is managed:

- within a framework for identifying, considering and owning information and information risk.
- consistently across the organisation.
- to support policing objectives by providing reliable information at the point of need.
- in compliance with relevant legislation concerning the handling and use of data. For example General Data Protection Regulations. In particular data will only be collected or held for either 'lawful policing purposes' as defined by the Management of Police Information (MOPI) Code of Practice (2005) or to support administrative functions.

- Providing guidance to personnel on the correct use of data, sharing it lawfully and protecting it from compromise.

The Constabulary maintains appropriate physical and digital safeguards to protect data from unauthorised access and misuse. An Information Security Board meets regularly to respond to emerging issues and threats in relation to the management and sharing of data.

The accuracy of police data is critical to the achievement of policing objectives and maintaining public confidence. To ensure that data is managed in an accurate and timely manner, the Constabulary maintains a number of specialist units including:

- a Crime Management Support Unit whose role is to ensure that crimes are recorded in compliance with National Crime Reporting Standards and, incidents in compliance with National Standards of Incident Recording.
- officers and staff in a criminal justice unit whose role is to support the criminal justice process and to ensure the timely and effective progression of criminal cases through the criminal justice system meeting the evidential requirements of both magistrates and crown courts.
- an Information Management Officer and Team who ensure that performance data is collated and reported on a consistent basis.
- a Central Services Department which manages transactional data on behalf of a number of support functions.

Strong public financial management

Arrangements for financial management support the Chief Constable in achieving objectives and delivering strong operational and financial performance. The arrangements for financial management are codified within a suite of financial governance documents, which comply with CIPFA Codes of Practice and ensure that all officers and staff are aware of their responsibilities in this regard.

The governance documents include a scheme of delegation and financial regulations between the Commissioner and Constabulary, which sets out the financial consents and responsibilities for financial management between the Commissioner and Chief Constable. This ensures that funding provided to the Chief Constable is directed towards the policing strategy and priorities set out in the Police, Fire and Crime Plan.

The Constabulary's budget and medium term financial position provide a framework for all Constabulary decisions. The Constabulary Chief Finance Officer is a member of the Chief Officer Group ensuring that the financial position and risks are clearly understood and support the operational decision making process.

The Constabulary and Commissioner have a shared financial services team which provides a full spectrum of financial management services to both organisations including budget planning, budget monitoring, preparation of the statutory financial statements and treasury management. There is financial representation at all decision making and project boards and report templates incorporate the financial implications of proposals.

The management of all Constabulary budgets (including capital projects) are assigned to named budget-holders, who are required to formally accept their responsibilities including any arrangements for sub-delegation. These responsibilities require regular monitoring and reporting of financial information, enabling early identification of variances. Each budget-holder receives support from a designated member of the financial services team.

The financial services team works closely with both operational and support functions to ensure that business planning and financial planning processes, such as workforce planning and the preparation of strategies are fully integrated.

All financial systems and process are subject to risk based cyclical review by internal audit to provide assurance that financial controls are operating effectively, which also forms part of the arrangements reviewed by external audit in forming their conclusions on the financial statements and value for money.

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability.

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Implementing good practice in transparency

In all communications to the public, the Constabulary seeks to ensure that the content and reporting style are as clear and easily understandable as possible. A number of different communication channels are used to maximise public engagement.

The Constabulary's website, Facebook, Instagram, LinkedIn, X (Twitter) and now TikTok accounts aim to provide key information to the public in a readily accessible format.

The Constabulary is committed to open and transparent governance and complies with the Freedom of Information Act 2000. A dedicated function within the Constabulary's Information Management function aims to ensure that requests for information under the Act are responded to promptly, proportionately and accurately.

The Constabulary complies with the Government's transparency agenda in respect of publishing details of all expenditure over £500.

Implementing good practices in reporting

The principal means by which the Chief Constable formally reports to the public is through the Commissioner's Annual Report, which incorporates activities, performance and achievements of the Constabulary. The annual report presents outcomes achieved against an agreed framework of targets and measures.

The Constabulary publishes an Annual Governance Statement (AGS) alongside its Statement of Accounts. This document outlines the measures in place to ensure compliance with its Code of Corporate Governance. The AGS also incorporates an action plan of work which will be undertaken in the following financial year to

enhance its governance arrangements. The AGS is subject to scrutiny by the Joint Audit Committee prior to publication.

The Constabulary is subject to the Accounts and Audit (England) Regulations 2015 and prepares a set of single entity accounts in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting and are subject to external audit.

The Constabulary's financial statements include a narrative statement, which provides an overview of financial and organisational performance in a concise and easily understandable format.

Assurance and effective accountability

Grant Thornton UK LLP are the external auditors appointed to both the Police, Fire and Crime Commissioner for Cumbria and the Chief Constable of Cumbria Constabulary to report key matters arising from the audits of the Commissioner and Chief Constable's financial statements. The external auditors also reach a formal conclusion on whether the Commissioner and Chief Constable have put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources. These are presented in the External Auditor's Annual Report. The external auditor's opinion on the financial statements is presented in the Independent Auditor's Report published in the financial statements. The Joint Audit Committee monitors the implementation of recommendations arising from the audit.

The Constabulary has joint arrangements for internal audit in place in conjunction with the Commissioner. This service is provided by MIAA central to this function is an annual risk based audit plan, which complies with the Public Sector Internal Audit Standard. The Director of Audit reports to the Joint Audit Committee on their findings, including recommendations for improvements. The Committee monitors the implementation of audit recommendations. Internal Audit makes an annual assessment and reports on the overall internal control environment and arrangements for risk management.

The Constabulary is subject to review by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), who produced themed reviews and an annual overall assessment of Police Efficiency, Effectiveness and Legitimacy (PEEL). HMICFRS reports are reviewed by the Joint Audit Committee. Action plans are developed to respond to HMICFRS recommendations. Where appropriate the Constabulary engages peer reviews of specific activities or functions to provide additional assurance. The Constabulary's Standards, Insight and Performance Command monitors the implementation of recommendations, which are also reported to the Commissioner's Public Accountability Conference and the Joint Audit Committee.

The Community Scrutiny Panel also monitors and reports on specific areas of activity, such as complaints handling and ethical issues.



Police, Fire and Crime Commissioner for Cumbria

Annual Governance Statement – Good Governance Principles 2024-25

Introduction and Scope of Responsibilities

The Police, Fire and Crime Commissioner for Cumbria (the Commissioner) is responsible for ensuring business is carried out in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

To meet this overall responsibility, the Commissioner has put in place proper arrangements for overseeing what we do. These arrangements are intended to make sure that we do the right things, in the right way and are fair, open, honest and accountable.

Our arrangements for governance are set out within a Code of Corporate Governance ('The Code'). The Code explains the way the Commissioner governs and the frameworks that are in place to support the overall arrangements for fulfilling his functions. The Code of Corporate Governance is published alongside the Annual Governance Statement on the Commissioner's website at www.cumbria-pcc.gov.uk

This Annual Governance Statement (AGS) describes how the Commissioner has followed The Code. It also meets the requirements of regulation 6(1) and 10(1) of the Accounts and Audit Regulations 2015. The regulations say that we must prepare and publish an Annual Governance Statement (AGS) to accompany the Commissioner's statement of accounts.

REVIEW OF EFFECTIVENESS

The key systems and processes that comprise the Commissioner's governance arrangements for 2024-25 have been guided by the seven core principles of Corporate Governance from the CIPFA/Solace Governance Framework applicable to the 2024-25 financial year. This is the standard against which all local government bodies, including police, should assess themselves.

The Commissioner has responsibility for conducting, at least annually, a review of the effectiveness of his governance framework including the system of internal control. The review of effectiveness is informed by the work of Chief Officers and senior managers who have responsibility for the development and maintenance of the governance environment. The review process comprises:

- A cyclical detailed review of the key documents within the Commissioner's governance framework.
- A review of the governance arrangements in place to support each core principle, culminating in an updated Code of Corporate governance.
- A review of what has happened during the past year to evidence how the governance framework has been complied with.

- A review of the effectiveness of the arrangements for Internal Audit. The review is supported by consideration of the opinion of the Head of Internal Audit, as set out in his annual report.
- A review of the effectiveness of the Joint Audit Committee against CIPFA guidance on Audit Committees for Police.

The following Annual Governance Statement demonstrates how the Commissioner has complied with the governance framework set out within the Code, to meet each of the seven governance principles. The Annual Governance Statement is published alongside the Statement of Accounts and also incorporates an action plan of planned future improvements for governance arrangements.

Progress has been made on addressing the issues raised in the Annual Governance Statement for 2023-24. During 2024/25 we will continue to monitor the implementation of any outstanding or newly identified actions.

In relation to the 2024-25 identified actions.

Timescales for the work regarding the Serious Violence Duty for Cumbria have been amended to match the national requirement and expectation. A Serious Violence Strategy was published in 2024 and is currently being reviewed with the revised strategy being published in January 2025 with full delivery by March 2025 when national funding will cease.

The new Procurement Act 2023 will change the way public procurement is regulated in the UK with the Act due to go live in October 2024. Work to be carried out to update the Grant Regulations in line with the new Procurement Act regulations.

The annual review of these governance arrangements have enabled the OPFCC to gain a high level of assurance that the arrangements continue to be fit for purpose in accordance with our governance framework. Whilst the review has not identified any significant governance issues in 2024-25, we recognise the importance of continuously improving practices to enable the OPFCC to achieve its objectives.

The RAG ratings in the table below illustrate the level of compliance of each requirement for 2024-25 and updates are provided on outstanding work since last reported.

Core Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
A1: Behaving with Integrity and demonstrating strong commitment to ethical values.				
We ensure that members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation		<ul style="list-style-type: none"> All staff sign up to a Code of Conduct. This is included in any staff induction pack and all staff are required to read and sign up to it. Members of the Community Scrutiny Panel, the Joint Audit Committee and volunteers all sign a Code of Conduct as part of their appointment and induction process. The OPFCC has a Performance Development Review (PDR) process for all staff. Included within the four monthly reviews is an integrity element which must be completed. 		
We take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)		<ul style="list-style-type: none"> The Chief Executive as Monitoring Officer has the lead responsibility for setting the organisations culture and standards. 		
We lead by example and use standard operating principles or values as a framework for decision making and other actions.		<ul style="list-style-type: none"> The OPFCC has a robust decision-making process for itself, the Constabulary and the Fire Authority. PFCC and Staff registers of interests are referred to when making decisions or declarations of interest. Meetings are conducted utilising the Nolan Principles. The Community Scrutiny Panel carry out the role of a 'standards committee' across all three organisations. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> Compliance with the Scheme of Delegation and codes of conduct are a fundamental part of decision making. 		
	We demonstrate how we communicate and embed the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	<ul style="list-style-type: none"> Anti-Fraud & Corruption arrangements were last reviewed in 2023. They include mechanisms for confidential reporting and whistleblowing. The updated arrangements were presented to the Joint Audit Committee who concluded that the arrangements were effective. The OPFCC reports on the effectiveness of these arrangements on an annual basis to the Joint Audit Committee. All staff annually complete a register of interests. The PFCC and Exec Team's interests are published on the OPFCC website. The PFCC and staff complete a monthly gifts and hospitality register which is published on the OPFCC website. A Confidential Reporting (Whistleblowing) Policy is published on the OPFCC website and is reviewed on a three-year cyclical basis. The OPFCC website has information on how members of the public can make complaints regarding different staff, officers, members and volunteers. Any complaints relating to the PFCC are referred to the Police, Fire and Crime Panel and information published on our website. Minutes of meetings are published which illustrate where any declarations of interest have been made. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
A2: Demonstrating strong commitment to ethical values				
Seeking to establish, monitor and maintain the organisation's ethical standards and performance		<ul style="list-style-type: none"> ▪ The Community Scrutiny Panel promotes ethical values within the OPFCC, Constabulary and Fire Service. In respect of the arrangements for standards, ethics and integrity, no complaints have been received against the Commissioner or members of his office. ▪ During 2024-25 the Panel have carried out dip sample processes and thematic inspections for a number of different areas of business within policing and fire including, adherence with the Code of Ethics and Code of Conduct, public complaints, police misconduct and staff misconduct cases, grievances, civil claims, VAWG; incidents of Stop & Search, Use of Force and Custody Detention all of which were found to support high standards of ethics and integrity. In relation to Fire they reviewed misconduct and workforce complaints, employee absences, DBS checks and safe and well being visits. ▪ From 1 February 2020 the OPFCC has been responsible for reviews of public complaints. It appointed an independent reviewing officer to carry out the reviews assessing the complaint handling and whether the outcome provided was reasonable and proportionate, thereby providing an openness and transparency to the process. During 2023 the OPFCC received 49 requests for a review with 22% being upheld. ▪ The Community Scrutiny Panel continues to monitor and reports on some specific areas of activity, such as complaint handling, misconduct cases, grievances 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		stop and search, custody detention in relation to ethical issues.		
Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation’s culture and operation	<ul style="list-style-type: none">As part of the OPFCC’s extended team meeting programme, integrity is discussed on a six-monthly basisEthical awareness is included within induction training for staff, members and volunteers.			
Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	<ul style="list-style-type: none">As part of the staff PDR process, there is a section relating to integrity which included ethical values.Staff recruitment is carried out in line with a recruitment and selection policy which includes ethical principles and values.The OPFCC has a Procurement Policy and procedures.			
Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation	<ul style="list-style-type: none">The process of commissioning services and awarding of grants present a potentially high risk with regards to integrity. Grant Regulations are in place to ensure that grant awards are made in a fair, transparent and consistent manner and that appropriate conditions are attached to safeguard public money. The Grant Regulations were reviewed in 2023 and the conclusions were reported to the Joint Audit Committee in November 2023.The Procurement Act 2023 was implemented on 24th February 2025 and introduced significant changes to public procurement rules.Key features of the Act include reforming existing procurement rules to create a simpler more flexible system focused on value for money, competition, and objective criteria in decision making; and aiming to	<p>Update: The Procurement Act 2023 was launched in February 2025. Work to review the Commissioning Strategy was carried out in 2024 and will remain under review in line with new publication and guidance.</p>		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		improve and streamline the procurement process for public bodies.		
A3	Respecting the rule of law			
We ensure staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations		<ul style="list-style-type: none">The Commissioner provides funding to the Constabulary’s Legal Services Department, who then deliver legal support to the OPFCC on legal matters.		
We create conditions to ensure that statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.		<ul style="list-style-type: none">During the year formal reviews have been undertaken of the role of the Commissioner’s Chief Finance Officer and the Head of Internal Audit (HIA) and the Joint Audit Committee against the respective CIPFA statements, which concluded there was full compliance.Compliance with the CIPFA Statement on the Role of the Chief Financial Officer in Local Government is reported through the annual governance statement which accompanies the annual statement of accounts.Officers within the OPFCC receive updates on changes in legislation through their professional bodies, APACCE, PACTS, CIPFA the APCC and from the government.		
We strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholder		<ul style="list-style-type: none">Legal advice is provided to the OPFCC by the Constabulary’s Legal Services Department. If necessary legal advice can be sought from other legal bodies.Legal considerations are included in all reports.		
We deal with breaches of legal and regulatory provisions effectively.		<ul style="list-style-type: none">The Chief Executive performs the role of Monitoring Officer. They ensure that the Commissioner and OPFCC carry out their roles in line with legislation.		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
We ensure corruption and misuse of power are dealt with effectively.		<ul style="list-style-type: none"> ▪ Anti-Fraud & Corruption arrangements were last reviewed in 2023 and presented to the Joint Audit Committee who concluded that the arrangements were effective. ▪ Annually the OPFCC reports to the committee on the effectiveness of the arrangements. 		
Ensuring corruption and misuse of power are dealt with effectively		<ul style="list-style-type: none"> ▪ Anti-Fraud & Corruption and a Confidential Reporting are included in regular training provided to both officers and the Joint Audit Committee. ▪ Internal Audit deliver a review of anti-fraud arrangements against best practice. 		

Core Principle B: Ensuring openness and comprehensive stakeholder engagement

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
B1	Openness			
We ensure there is an open culture through demonstrating, documenting and communicating the organisation’s commitment to openness	<ul style="list-style-type: none">▪ The OPFCC publishes information on its website in line with the Elected Local Policing Bodies (Specified Information) Orders of 2011, 2012, 2013 and 2018 and guidance provided by the Information Commissioner. This is demonstrated, documented and communicated through an information publication scheme that ensures all aspects of key information are made public.▪ Examples of information published are –<ul style="list-style-type: none">○ agendas and reports of public meetings,○ guidance on the Commissioner’s funds,○ freedom of information requests,○ financial information and details of key decisions.▪ The OPFCC produces an Annual Report of the Commissioner’s activities and achievements in the previous 12 months.▪ The OPFCC has an established process for receiving and responding to Freedom of Information Requests in line with specified timescales. An approved publication scheme is maintained on the OPFCC website.			
We make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes.	<ul style="list-style-type: none">▪ The OPFCC has a robust decision-making policy and it publishes key decisions. These can be viewed on the OPFCC website.▪ To promote openness and transparency, all Public Accountability Conferences are advertised to allow			

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		members of the press and public to attend with all minutes arising from them being published subsequently.		
	We provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders.	<ul style="list-style-type: none"> A pro-forma decision template has been developed for the OPFCC to use. There is a requirement to include all information, rationales, risks and legal issues. Minutes from meetings illustrate discussions and rationales for decisions made. There are agreed timescales for the publication of information (including minutes and decisions). 		
	We use formal and informal consultation and engagement to determine the most appropriate and effective interventions or courses of action.	<ul style="list-style-type: none"> Engagement over the last five years has been comprehensive and flexible, developing to meet the changing needs of how people like to communicate and especially the impact of social media. The OPFCC has a three-year Engagement and Communication Strategy (2021/24) which continues to be a living/working document. 	Update: The Communication and Engagement Strategy has been developed to include CFRS and was implemented during 2024.	
B2	Engaging comprehensively with institutional stakeholders			
	Effectively engage with stakeholders to develop formal and informal partnerships to allow recourses to be used efficiently	<ul style="list-style-type: none"> The Commissioner is actively engaged with a wide range of bodies to encourage a multi-agency approach to matters within his remit. For example, he chairs the Safer Cumbria Partnership Board, which is the Criminal Justice Board for Cumbria, the Combating Drugs Partnership, the strategic board for delivery of the Serious Violence Duty and the Contest (Counter Terrorism) Board for the county and he also chairs the Blue Light Executive Board. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> During 2023/24 the Commissioner has continued to lead a range of partnership working initiatives to deliver his Commissioning Strategy and ensure arrangements are in place for victim support services. In the last year he has secured £1.4m of additional funding mainly for Victims Services and Safer Streets. As the conduit for the nationally provided Serious Violence Duty Funding allocation, and in his role as Chair of the Safer Cumbria Partnership, the Commissioner has worked with the Duty Responsible Authorities to an agreed allocation of the funds to meet the specific needs identified for Cumbria. 		
	We develop formal and informal partnerships to allow for resources to be used efficiently and outcomes achieved more effectively.	<ul style="list-style-type: none"> The Policing Protocol Order highlights the accountability of the Police, Fire and Crime Commissioner to local people. This responsibility is delivered through the OPFCC to ensure a wide range of engagement approaches so that the Commissioner actively listens, considered and effectively uses the view of the people of Cumbria to influence decisions. Commissioning undertaken with third sector partners and other public sector partners to achieve the statutory objectives of the Commissioner. 		
	We ensure that partnerships are based on trust, shared commitment to change, a culture that promotes and accepts challenge and the added value of partnership working is explicit.	<ul style="list-style-type: none"> The OPFCC Commissioning Strategy sets out the principles & framework used to commission services & achieve the objectives within the police & crime plan. The Commissioner sets strategic direction of policing & reflects the community safety priorities for Cumbria. The Commissioner enhances delivery of criminal justice via the LCJB & provides support services to 	<p>Update: The Procurement Act 2023 was launched in February 2025. Work to review the Commissioning Strategy was carried out in 2024 and will remain under review in line with new publication and guidance.</p>	

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<p>help victims to cope & recover from the consequences of crime.</p> <ul style="list-style-type: none"> The Police, Fire and Crime Plan is informed by members of the public together with the views of partner organisations to ensure we work together in delivery of shared priorities. 	The Police, Fire and Crime Plan was launched on 8 January 2025.	
B3	Engaging stakeholders effectively including citizens and service users			
	<p>We are clear on the types of issues we will consult with or involve stakeholders or service users to ensure service provision is contributing towards the achievement of intended outcomes.</p>	<ul style="list-style-type: none"> The PFCC leads the Safer Cumbria model which provides strategic input into key strategies and plans that support the joint delivery of priority outcomes critical to Cumbria. The OPFCC publishes the outcomes of public consultation on its website. During 2023-2024 engagement included 4 ICV custody visits, 9 visits to Commissioned Victims Services, 15 meetings with public groups and large events, 18 Property Fund visits, 4 Newsletters, attended 3 Pride events, joined the Force on 9 Days of Action/Operations, went on 11 patrols with CBOs, 5 Road policing 8 Rural Crime and 4 Cyber Crime operations, visited 12 Fire Stations and attended 5 On-Call Appreciation events. The Commissioner launched public consultation on the proposal to increase the policing part of the council tax precept for 2024/25 by 17p a week for a Band A property. 60% of the respondents (427) agreed with raising council tax. The Commissioner also launched public consultation on the proposal to increase the fire part of the council tax precept for 2024/25 by 3p a week for a Band A property. 74% of the respondents (125) agreed with raising council tax. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> ▪ The OPFCC logs all quality-of-service issues that are raised with the Commissioner, these are tracked and escalated with the Chief Constable where appropriate. This feedback is also used by the Constabulary to assess what lessons can be learned from examples of poor or unsatisfactory service, to make improvements. ▪ The Commissioner launched a public consultation survey on 25th July 2024 to obtain the views of residents, stakeholders, partners and employees on policing and fire in Cumbria. The survey ran for six weeks and the findings informed the priorities in his Police, Fire & Crime Plan 2025-2029 		
We ensure that communication methods are effective and that we are clear about our roles with regard to community engagement.		<ul style="list-style-type: none"> ▪ The OPFCC has a Communication and Engagement Strategy, which is due to be reviewed during 2024. 	Update: The Communication and Engagement Strategy has been developed to include CFRS and implemented during 2024.	
We collect and evaluate the views and experiences of communities, service users and organisations		<ul style="list-style-type: none"> ▪ The OPFCC logs all quality-of-service issues that are raised with the Commissioner, these are tracked and escalated with the Chief Constable or the Chief Fire Officer where appropriate. ▪ This feedback is also used by the Constabulary or Fire Service to assess what lessons can be learned from examples of poor or unsatisfactory service, to make improvements. ▪ The Commissioner seeks assurance from the Chief Constable and Chief Fire Officer that their respective organisations are dealing with the concerns raised via all quality of service issues through his internal Executive Boards for Policing and Fire. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> Reports to the Community Scrutiny Panel and the Executive Boards which enables the Commissioner and Executive Team to have oversight and scrutiny. 		
	We implement effective feedback mechanisms to demonstrate how views have been taken into account, whilst balancing competing demands.	<ul style="list-style-type: none"> All correspondence sent to the Commissioner receives an individual and tailored response. This feedback is also used by the Constabulary or Fire Service to assess what lessons can be learned from examples of poor or unsatisfactory service, to make improvements. The Commissioner then monitors progress through his internal Executive Boards for Policing and Fire. 		
	We take into account the interests of future generations of taxpayers and service users.	<ul style="list-style-type: none"> Information is published on the OPFCC website and engagement takes place during the year to seek the views of different communities. A six-monthly report is presented to the Community Scrutiny Panel on the difference that has been made due to public correspondence. A 5-year Medium Term Financial Forecast is produced along with a longer-term Capital investment strategy to account for and consider future events that would impact on taxpayers and service users. Budget consultation is undertaken annually and is open to all interested parties to respond to. The PFCC holds the Chief Constable and Chief Fire Officer to account at his monthly Executive Board meetings and during his quarterly Public Accountability Conferences to ensure value for money from service provision. 		

Core Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
C1	Defining outcomes			
We have a clear vision which is an agreed formal statement of the organisation’s purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation’s overall strategy, planning and other decisions	<ul style="list-style-type: none">▪ Each Commissioner for their term of office must publish a Police, Fire and Crime Plan which draws on the results of public and partner consultation, an understanding of the crime, fire and community safety trends and emerging issues.▪ A new Police, Fire and Crime Plan was launched on 8 January 2025, detailing the new Commissioner’s priorities for his term in office.	Update: Following public consultation and review by the Police, Fire and Crime Panel, the Commissioner launched their new Police, Fire and Crime Plan on 8 January 2025.		
We specify the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer	<ul style="list-style-type: none">▪ The OPFCC has an established process for receiving and responding to Freedom of Information Requests in line with specified timescales. An approved publication scheme is maintained on the OPFCC’s website.▪ The OPFCC has published its Police, Fire and Crime Plan and will publish with an annual report identifying achievements throughout the year.			
We deliver defined outcomes on a sustainable basis within the resources that will be available	<ul style="list-style-type: none">▪ The Commissioner has Public Accountability Conferences which illustrate performance and budget progression.▪ The Commissioner has a well established new internal-accountability boards framework, which consists of several internal boards, all of which help drive and monitor the efficiency and			

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<p>effectiveness of the Constabulary and Fire Authority. The overarching Executive Board provides the forum whereby the Commissioner can maintain oversight of the totality of policing in Cumbria. It enables senior officers from the OPFCC and Constabulary to work together to review key issues affecting the Service, identify solutions to any challenges and issues, including how resources can be used.</p> <ul style="list-style-type: none"> During 2024-25 thematic reports provided assurance on the Constabulary's response rural crime, violence against women and girls, domestic abuse, drugs, serious organised crime, firearms licensing, outcomes for victims and police visibility. In addition, reports were also received covering financial monitoring, crime and response, victim satisfaction and call handling data. His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspections and thematic reports further support the Commissioner in identifying areas which are working well or which would benefit from improvement. This supports him in holding the Chief Constable to account for performance of the force. All reports are publicly available. Regular news and social media posts inform communities. During 2024-25, the Police, Fire and Crime Panel has continued to facilitate effective scrutiny of delivery of the plan's objectives through quarterly meetings. Thematic reports 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		are presented to the Panel and follow terms of reference agreed in advance with the Panel Chair.		
We identify and manage risks to the achievement of outcomes.		<ul style="list-style-type: none"> Performance is reported through quarterly Public Accountability Conferences and regular internal reporting to Executive Boards. The OPFCC also undertakes a continuous review of its risk management responsibilities by ensuring that it maintains an up-to-date Operation Risk Register and Strategic Risk Register. 		
C2	Sustainable economic, social and environmental benefits			
We consider and balance the combined economic, social and environmental impact of policies, plans and decisions when taking service provision decisions		<ul style="list-style-type: none"> Capital Investment Strategy in place, focused on future use, with links to the Medium-Term Financial Forecast and compliant with the Prudential Code. This has been revised to ensure compliance with the new requirements linking capital investment decisions with the Prudential Code and TM investment decisions). Equality Impact Assessments are carried out on all policies and procedures. Risk management processes are in place and reviewed regularly. 		
Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended		<ul style="list-style-type: none"> Scheme of Delegation provides the basis for decision-making. The OPFCC publishes on its website: <ul style="list-style-type: none"> Committee/Panel agendas and reports Minutes of meetings OPFCC decisions 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
outcomes and short-term factors such as the political cycle or financial constraints		<ul style="list-style-type: none"> Advice is sought from Finance and Legal Services before any decision is made. 		
Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs		<ul style="list-style-type: none"> The OPFCC has a Communication and Engagement Strategy which details the various protocols for consultation. To support procurement and commissioning activity, the OPFCC & Constabulary have in place Joint Procurement Regulations and a Social Value Policy, incorporating a modern slavery statement. Decisions are required to be on a pro-forma to ensure that all issues are identified and risk assessed. 	Update: The Communication and Engagement Strategy has been developed to include CFRS and implemented during 2024.	

We ensure that there is fair access to services	<ul style="list-style-type: none"> ▪ The Partnerships and Commissioning Manager ensures that the services commissioned are consistent with the PFCC's objectives as set out in the Police, Fire & Crime Plan. ▪ Services will be commissioned taking into account Sections 13-14 of the Victims and Prisoners Act 2024 which requires local policing bodies, local authorities and integrated care boards to collaborate when commissioning services for victims of domestic and sexual abuse and serious violence. ▪ A joint needs assessment and local strategy must be developed demonstrating how they will collaborate to deliver and improve relevant victim support services. ▪ During 2024/2025 the Commissioner has committed funding to projects and initiatives aimed at reducing offending and reoffending and supporting victims of crime. A significant proportion of that funding has been committed to supporting victims of domestic abuse and sexual violence during the pandemic. By working with partners the OPFCC ensures that services are available to as many groups as possible. ▪ The OPFCC sits on county wide boards and groups which gives it the ability for it to influence positively. ▪ Equality Impact Assessments where required are completed and published alongside consultation exercises 	<p><u>Update:</u> Services continue to be commissioned to support victims in line with the new Police, Fire and Crime Plan.</p>	
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Core Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
D1	Determining interventions			
We ensure that decision makers receive objective and rigorous analysis, including achieved & intended outcomes and their associated risks.	<ul style="list-style-type: none">▪ Scheme of Delegation and Corporate Governance Framework provide the basis for decision making.▪ All reports and decisions records have consideration of legal, financial, HR, equality, risk and procurement issues.			
We consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required to prioritise competing demands.	<ul style="list-style-type: none">▪ The OPFCC has a Medium-Term Financial Planning process (MTFP) which integrates budget and corporate planning to match resources to the priorities (mid-year review of MTFP will take into account any revisions to priorities).▪ There is an annual budget consultation involving the public, local businesses, staff and the Trade Unions. Further stakeholder engagement with the public is achieved through social media messaging and promotion of specific consultations and surveys. The OPFCC also engages with its institutional stakeholders.			
D2:	Planning interventions			
We establish and implement robust planning and control cycles that cover strategic and operational plans, priorities and targets. Ensuring that they are flexible and agile to adapt delivery outputs and changing circumstances.	<ul style="list-style-type: none">▪ Funding arrangement and Corporate Governance Framework including Scheme of Delegation provide the basis for decision making.▪ The OPFCC administers internal Executive Boards for both Police and Fire, and Executive Team Gold			

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		Meetings are chaired by the Commissioner to make decisions.		
We engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.		<p>During the last year, the Commissioner has continued to build on partnership working to address priorities in the Police, Fire & Crime. Projects have included:</p> <ul style="list-style-type: none"> ▪ Development of assertive outreach in known hot spot areas working with Remedi & The Well Communities to address issues of ASB and the impact upon individuals and communities. ▪ The commissioner has provided funding towards the Rural Crime Team, Op' Lantern to increase capacity, awareness and sharing best practice through multi-agency working. ▪ The commissioner funded Get Safe Online to raise awareness and reduce vulnerability towards online crime and fraud. ▪ New projects were developed in support of victims of DA in partnership with the constabulary & Cumbria Gateway Ltd to provide supported accommodation to perpetrators of DA for a short period of 28 days to remove the threat of violence from the family home while ensuring a support plan is in place. ▪ Works closely with the new Community Safety Partnerships in each of the new Local Authority areas, Cumberland Council and Westmorland and Furness Council. ▪ The OPFCC works closely with the new Community Safety Partnerships in each of the new Local Authority areas, Cumberland Council and Westmorland & Furness Council. 	<p>Update: Partnership working continues to address priorities identified within the Police, Fire and Crime Plan</p>	

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> ■ The Partnership and Commissioning Manager attends the Cumberland, W&F CSP DA/SV Groups, the Cumberland W&F DHLUC subgroup of the CSP DA groups in relation to supported accommodation & extended partnership working. Also attending the Drug Harms Prevention Group a sub group of the combatting Drugs Partnership. ■ They are also a member of both Cumberland, W&F Youth Justice Boards, Deputy Chair of the Female Justice Partnership. 		
We consider and monitor risks facing each partner when working collaboratively including shared risks.		<ul style="list-style-type: none"> ■ The OPFCC identifies risks with partners, through contract management and project management processes. There is an escalation process to the operational and strategic risks registers which are monitored by the OPFCC Executive Team. 		
We have established performance indicators to identify how the performance of services and projects is to be measured.		<ul style="list-style-type: none"> ■ The Commissioner has embedded internal accountability boards to help drive and monitor the efficiency and effectiveness of the Constabulary. They provide the forum whereby the Commissioner can maintain oversight of the totality of policing in Cumbria. It enables senior officers from the OPFCC and Constabulary to work together to review key issues affecting the Service, identify solutions to any challenges or issues, including how resources can be used. To support this, the Commissioner has a performance framework which measures a suite of key performance indicators (KPI) on a bi-monthly basis. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> During the course of 2024-25 the Commissioner continued to hold the Chief Constable to account through his Public Accountability Conferences. Through this forum, the Commissioner received assurance from the Chief Constable against many areas of policing. In the February meeting, the Commissioner approved the budget for Cumbria Constabulary The Commissioner has held regular one-to-one meetings with the Chief Constable and Chief Fire Officer. These internal meetings allow the Commissioner, Chief Constable and Chief Fire Officer to discuss strategic issues, focus on finance, national considerations, HMICFRS and anything else that is relevant to the successful delivery of policing in Cumbria. This forum allows for full and frank conversations in a confidential environment. 		
We inform medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.		<ul style="list-style-type: none"> There is a Medium-Term Financial Planning process (MTFP) which integrates budget and corporate planning to match resources to the priorities (annual review of MTFP will take into account any revised corporate priorities). There is an annual budget consultation involving the public, local businesses, staff and the trade Unions. Further stakeholder engagement with the public is achieved through social media messaging and promotion of specific consultations and surveys. The OPFCC also engages with its institutional stakeholders through the strategic partnerships with local authorities, health, fire, police, public agencies and the business sector. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> ▪ The budget for 2024-25 has been balanced, however savings will be required from 2025/26 onwards. ▪ Against this background, modelling of a range of financial scenarios through the Medium-Term Financial Planning process, undertaken jointly by the OPFCC and Constabulary, have continued to inform wider business planning and develop savings proposals, as a means of balancing the budget over the medium term. ▪ The Commissioning Strategy sets out the processes by which the Commissioner will identify and fund services to support his priorities. For each service commissioned, whether through the giving of a grant or a contractual relationship, specific outcomes and measurable indicators are included which define how the impact can be assessed. 	<p>Update: Following the launch of the new Police, Fire and Crime Plan on 8 January 2025 work was carried out to review and update the Commissioning Strategy and include the requirements of the Procurement Act 2023. This was approved and published in December 2024. It remains under review following guidance and understanding of the new Procurement Act 2023 and publication of national templates.</p>	
D3	Optimising Achievement of Intended Outcomes			
We ensure that the services we commission achieve social value		<ul style="list-style-type: none"> ▪ The Violence Against Women and Girls Scrutiny Panel was set up as part of a local and national strategy to reduce violence against women and girls. Whilst commissioned by the Office of the Police, Fire and Crime Commissioner, it is fully supported by Cumbria Constabulary and set within the context of their work to transform the way they deal with violence against women and girls. The Panel is chaired and attended by the volunteer members of Cumbria Victims Charitable Trust with 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<p>attendance by members of Cumbria Constabulary and the Office of the Police, Fire and Crime Commissioner.</p> <ul style="list-style-type: none"> ▪ The panel scrutinises various subject areas which centre around how the constabulary deals with cases of violence against women and girls. All feedback from the meeting is submitted to the Central Repository for Scrutiny within the Constabulary so to guide Officers on good or bad working practices and to improve on the service provided. ▪ The panel works to ensure the voice of the victim is heard and provides challenge where it appears not to have been considered. ▪ The meetings are held quarterly at headquarters and feature a Subject Matter Expert presentation at each meeting to assist in creating better awareness around the subject for the panel. ▪ The key issues identified through the Scrutiny Panel are feedback to the Commissioner through his internal Executive Board for Policing on a quarterly basis. This enables the Commissioner to hold the Chief Officers to account for any recommendations / areas for improvement identified by the Scrutiny Panel. 		
		<ul style="list-style-type: none"> ▪ Safer Cumbria's Quality Assessment Framework (QAF) has been developed to ensure victims and witnesses of crime get the services, support and help they need from the Criminal Justice System (CJS). This also provides evidence of the compliance of the code for those agencies who have a statutory responsibility. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> A key part of this goal is increasing compliance with the Victims Code which outlines the statutory rights for victims and witnesses. If these are fully implemented this would ensure victims and witnesses are treated fairly and with respect, as well as being kept informed. It will also enable them to be able to access any special measures and support services they are entitled to and support them to be heard in the Criminal Justice Process. This assessment is conducted on an annual basis by the Office of Police Fire and Crime Commissioner with involvement by all agencies within the CJS. The report once completed is presented to the Safer Cumbria Board and any learning from the report will then be actioned and measured moving forward. 		
We ensure the achievement of 'social value' through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is " <i>the additional benefit to the communityover and above the direct purchasing of goods, services and outcomes</i> ".		<ul style="list-style-type: none"> The OPFCC has a Procurement and Commissioning Strategy that ensures best value is achieved (supported by the financial regulations and contract standing orders) whilst ensuring obligations to stakeholders are achieved through the setting out of clear social, economic and environmental responsibilities. As part of the procurement process there is consideration of the wider social, economic and environmental benefits. Public Services (Social Value) Act serves as a tool to aide Commissioners get more value for money from procurement, speak to local providers to design and develop better services and encourage innovation. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
	We ensure the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.	<ul style="list-style-type: none"> The OPFCC has a Medium-Term Financial Planning process (MTFP) which integrates budget and corporate planning to match resources to organisational priorities. 		

Core Principle E: Develop the capacity and capability of OPFCC Staff to be effective and to deliver services effectively

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
E1: Developing the OPFCC's capacity				
We review our operations, performance and use of assets on a regular basis to ensure their continued effectiveness.		<ul style="list-style-type: none"> ▪ The Executive Team and Executive Team Gold meetings review OPFCC activities and accountability of both Cumbria Constabulary and Cumbria Fire and Rescue Service. ▪ Performance against the Police, Fire and Crime Plan is reported through Public Accountability Conferences. ▪ The Police, Fire and Crime Panel hold the Commissioner to account at meetings throughout the year. ▪ Strategies and policies are regularly reviewed and updated, particularly as part of the budget setting process where Estates, Fleet, DDAT/ICT and Procurement strategies are all updated to inform the process. 		
We recognise the benefits of partnership and collaborative working where added value can be achieved.		<ul style="list-style-type: none"> ▪ The OPFCC carries out partnership working and collaboration across the county and on a regional or national basis through S22 agreements. 		
We develop and maintain an effective workforce plan to enhance the strategic allocation of resources.		<ul style="list-style-type: none"> ▪ The key functions and roles of the Commissioner and the Chief Constable are set out in the Police Reform and Social Responsibility Act 2011 (PRSRA). ▪ This also sets out the function and roles of statutory officers, namely the Monitoring Officer (Chief Executive) and the Chief Finance Officer (s.151). The monitoring officer has specific legal, financial and governance duties in addition to 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<p>a statutory responsibility for the lawfulness of decision making. The functions and roles set out in legislation and guidance are codified in the Commissioner's Scheme of Delegation.</p> <ul style="list-style-type: none"> ▪ The Chief Finance Officer continues to have oversight of the OPFCC, Constabulary and Fire finances. ▪ The Head of Estates enables the realisation and rationalisation of the Commissioners estate in both policing and fire. ▪ The Commissioner's Police, Fire and Crime Plans identifies the objectives to be achieved. ▪ The Corporate Plan provides a focus to the OPFCC on providing the highest level of support and professional advice to the PFCC in delivering their statutory functions. ▪ OPFCC staff training plan identifies new and cyclical training required for all staff. Staff PDRs identify individual training requirements. 		
E2	Developing the capability of OPFCC's leadership			
	<p>We develop the capabilities of senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks.</p>	<ul style="list-style-type: none"> ▪ The Chief Executive receives support through the Association of Police and Crime Commissioner Chief Executives (APACCE). ▪ The Chief Finance officer continues to receive support from the Police and Crime Commissioner's Treasurer's Society (PaCCTS) and the associated technical information service. ▪ The Chief Finance Officer and the wider Finance Team have continued to actively participate in the 'Achieving Financial Excellence in Policing' programme developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<ul style="list-style-type: none"> Regular Performance Development Reviews (PDR) reviews are carried out with all OPFCC Staff. 		
	We ensure the Commissioner and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of Commissioners objectives	<ul style="list-style-type: none"> The roles and responsibilities are set out in the Corporate Governance Framework which is published on the OPFCC website. Job descriptions for all staff outline individual roles and responsibilities. 		
E3	Developing the capability of staff within the OPFCC			
	We develop the capability of staff within the OPFCC	<ul style="list-style-type: none"> All new members of staff undergo an induction process and receive support from line managers to develop during their first six months. 		
		<ul style="list-style-type: none"> A comprehensive OPFCC Training Plan has been developed. This sets out the overall training plan for the office and cascades into individual responsibilities. 		
		<ul style="list-style-type: none"> Annual Performance Development Reviews (PDR) for all staff, monitored on a four monthly-basis with 1-2-1 meetings held in between. 		
		<ul style="list-style-type: none"> Weekly team and tasking meetings for the whole OPFCC were introduced in 2024-25 to ensure transparency and communication across the whole team. 		
		<ul style="list-style-type: none"> Monthly extended team meetings are held for all staff. They are planned across the year with focused themes throughout. 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
	We hold staff to account through regular performance reviews which take into account training or develop needs	<ul style="list-style-type: none"> All staff have four-monthly PDRs with their line manager where they discuss performance and training needs, setting any development plans required. Interim 1-2-1 meetings are held to support staff in their PDR achievements. 		
	We ensure that there are arrangements to maintain the health and wellbeing of the workforce, both physical and mental wellbeing.	<ul style="list-style-type: none"> The OPFCC has a number of policies and procedures to support members of staff with their health and wellbeing. These include the Fair Passport process and desk station assessments. As part of the PDR process there is a section where health and wellbeing is discussed. Access to the Constabulary's Occupational Health Department and approved services for both staff and members. 		
E4	Developing the capability of members and volunteers appointed by the OPFCC			
	We develop the capability of appointed members and volunteers to assist them in performing their roles.	<ul style="list-style-type: none"> Development sessions for the Joint Audit Committee members were held over the year. A formal review of the Committee's effectiveness was carried out and published as part of the meeting papers in September 2024. 	Update: A 360-degree review was carried out in late 2024 with the results being presented to the Joint Audit Committee in February 2025.	
		<ul style="list-style-type: none"> Throughout the year volunteer independent custody visitors received induction training upon appointment, continued ICVA bitesize training; and via attendance at conferences and training events. 		
		<ul style="list-style-type: none"> Throughout the year the Community Scrutiny Panel carrying out a diverse range of thematic sessions. Prior to each of these they are provided with information to assist them 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		understand the business area and officers/staff at the session provide further information. The Panel membership has a diverse range of backgrounds, skills and knowledge which assists with the different business areas.		

Core Principle F: Managing risks and performance through robust internal control and strong public financial management

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
F1	Managing Risk			
	We recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making.	<ul style="list-style-type: none"> ▪ The OPFCC has a Risk Management Strategy which is reviewed on a three-year cyclical basis and was last reviewed in 2023. ▪ This was presented to the Joint Audit who gave their approval. 		
	We implement robust and integrated risk management arrangements ensuring that they are work effectively.	<ul style="list-style-type: none"> ▪ OPFCC Strategic, Operational and Project risks are reviewed by staff on a quarterly basis. Updates are then reported to the Executive Team for oversight and scrutiny. ▪ Each OPFCC funded project has a risk register which is updated on a monthly basis. Any risks which score highly are also placed on the OPFCC risk registers for monitoring purposes. ▪ OPFCC strategic risk management is reported to the Joint Audit Committee on a six-monthly basis 		
	We ensure that responsibilities for managing individual risks are clearly allocated.	<ul style="list-style-type: none"> ▪ Each risk register format has an area to identify the risk holder and the overall risk manager for that area of business. 		
F2	Managing Performance			
	We ensure we monitor service delivery effectively by securing reports (including financial information) on service	<ul style="list-style-type: none"> ▪ The Chief Constable is held to account for delivery of policing objectives through the Commissioner's Public Accountability 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
delivery, plans and progress towards outcome achievement.		<p>Conferences (PACs). The dates for these meetings are agreed 12 months in advance.</p> <ul style="list-style-type: none"> During 2024-25 thematic reports provided assurance on the Constabulary's response to rural crime, violence against women and girls, domestic abuse, drugs, serious organised crime, firearms licensing, outcomes for victims and police visibility. In addition, reports were also received covering financial monitoring, crime and response data, victim satisfaction and call handling. At the Public Accountability Conference in Feb, the Commissioner approved the budget for policing. Regular budget monitoring is reported to Executive Team Gold and Executive Board Police to demonstrate that budgets are being spent correctly. The quarterly reports are also scrutinised by the Police, Fire and Crime Panel. 		
		<ul style="list-style-type: none"> The Commissioner has established a number of internal accountability boards to help drive and monitor the efficiency and effectiveness of the Constabulary and the Fire Authority. 		
		<ul style="list-style-type: none"> Relevant HMICFRS inspections (local, regional and national) and other regulatory reports are reviewed and monitored through new internal accountability boards. 		
		<ul style="list-style-type: none"> The Commissioner holds regular one-to-one meetings with the Chief Constable and the Chief Fire Officer. 		
F2	Robust Internal Control			
We evaluate and monitor the Corporate Governance Framework, risk		<ul style="list-style-type: none"> A number of areas of the corporate governance framework have been subject to cyclical review and update. This 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
management and internal control on a regular basis		<p>process is supported by the professional advice of the Joint Audit Committee.</p> <ul style="list-style-type: none"> The Committee has considered and provided scrutiny of the Commissioner's Code of Corporate Governance, the Internal Audit Charter, the PFCC Scheme of Delegation, the PFCC's Arrangements for Anti-Fraud and Corruption activities, the Treasury Management Strategy, Statement of Accounts and Annual Governance Statement. 		
We ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.		<ul style="list-style-type: none"> Internal controls have also been reviewed through the annual process of management assurances and the annual internal audit plan. Seventeen audits were completed in 2024/25 with One deferred to 2025/26. This has allowed the Head of Internal audit to provide 'Reasonable Assurance' on the PFCC's arrangements for risk management, governance and internal control. Overall, of the seventeen audits completed in 2024/25 covering the activities of the OPFCC and Constabulary, 100% provided either substantial or reasonable assurance. Management have put in place to address all audit recommendations. 		
We ensure effective counter fraud and anti-corruption arrangements are in place.		<ul style="list-style-type: none"> Robust arrangements for Anti-Fraud and Corruption are in place. These were presented to the Joint Audit Committee and approved. The OPFCC provides an annual report to the Joint Audit Committee on the effectiveness of these arrangements. The Constabulary on behalf of the OPFCC participates in the annual National Fraud initiative, completing a fraud risk assessment each financial year. 		
F3	Managing Data			

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
We ensure there are effective arrangements for the safe collection, storage, use and sharing of data.		<ul style="list-style-type: none"> ▪ We have a Data Protection policy and guidance to support staff in receipting, storing and deleting data as appropriate. ▪ On a six-monthly basis the OPFCC Governance Manager will provide refresher training/information at an Extended Team meeting to support staff. ▪ The OPFCC has a joint Data Protection Officer with Cumbria Constabulary. Any identified data breaches notified to, or within, the OPCC are highlighted to the Joint DPO to assess and advise of any course of action to be taken. 		
Where information is shared with other organisations we ensure there are effective arrangements for data sharing in place.		<ul style="list-style-type: none"> ▪ The OPFCC has a number of information sharing agreements with partner agencies. ▪ For suppliers we have Data Processing Contracts, Confidentiality Agreements and conduct Data Protection Impact Assessments. ▪ Members of the Community Scrutiny Panel and our volunteers all sign confidentiality agreements to cover any information they are made aware of as part of their respective roles. 		
F4	Strong Public Financial Management			
Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance.		<ul style="list-style-type: none"> ▪ The OPFCC has a duty to comply the key principles contained within the revised CIPFA statement of the 'Role of the Chief Financial Officer in Local Government' and the OPFCC continues to comply with 5 key principles of the CIPFA statement. ▪ The OPFCC Chief Finance Officer (S151 Officer) is a qualified accountant and is a key member of the Executive Team and as such, has direct access to the Chief Executive. The Chief Finance Officer is supported by a capable and resourced finance team in the Constabulary, who support the proper administration of the OPFCC financial affairs, 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		<p>including leading the promotion and delivery of good financial management to safeguard public money at all times; to ensure the effective, efficient and economic use of resources; and to ensure that the short and long term implications of all material business decisions are fully considered and aligned to the Medium Term Financial Plan.</p> <ul style="list-style-type: none"> The main controls for financial management are set out in the Corporate Governance Framework – these are the Budget and Policy Framework and the Financial Regulations. These cover the arrangements for Financial Management, Financial Planning, Risk Management and Control of Resources, Financial Systems and Procedures and External arrangements. The OPFCC also complies with the Prudential Framework for Local Authority Finance. 		
We ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.		<ul style="list-style-type: none"> Financial implications and impact on service delivery is reported monthly through Executive Team Gold and Executive Board Police meetings as well as quarterly to the Police, Fire and Crime Panel. 		
		<ul style="list-style-type: none"> During 2024/25 the finance team have continued to participate in the Achieving Financial Excellence in Policing programme promoted by the Chartered Institute of Public Finance and Accountancy. Work has continued to implement the action plan following a self-assessment of all aspects of financial management. 		
		<ul style="list-style-type: none"> The Financial Management Code developed by the Chartered Institute of Public Finance and Accountancy came into effect from the 1st April 2020, with the aim of supporting 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		good practice in financial management in local authorities including the policing sector. In the most recent self-assessment undertaken, the Constabulary largely meets the requirements of the code.		

Core Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability.

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
G1	Implementing good practice in transparency			
We report at least annually on performance, value for money and the stewardship of its resources.	<ul style="list-style-type: none">▪ The Commissioner is committed to good transparency. Every opportunity is taken to demonstrate the good work that the Commissioner is involved with especially around the support to third-parties and commissioned services. This is further reinforced by publishing information from across the OPFCC using different formats to allow people to access information in range of forms. The Commissioner’s website remains the central place for all information to be accessed.▪ Throughout the year the Commissioner has published regular financial monitoring information in a short and succinct format that aims to increase the transparency and accessibility of financial information. Further to this, the statutory financial statements for 2023-24, published in January 2025, include the Chief Finance Officers’ Narrative Report. The Narrative report incorporates a more accessible summary of the statements and financial and performance information, alongside a business review.▪ An Annual Report is published in the autumn of each year.	<p>Update: The Annual Report was published in September 2024 Financial reporting to the Police, Fire and Crime Panel.</p>		
We ensure robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the	<ul style="list-style-type: none">▪ Annual governance statement prepared annually including opinion by internal audit service on controls in place.			

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
	results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement)	<ul style="list-style-type: none"> Annual Governance Statement presented to and approved by Joint Audit committee, which includes (if necessary) an action plan to address any significant control weaknesses. Annual governance statement prepared annually including opinion by internal audit service on controls in place. Annual Governance Statement presented to and approved by the Joint Audit Committee. Formally signed off by the Commissioner, Chief Executive and S151 Officer 		
G2	Implementing good practices in reporting			
	We provide assurance on the work carried out by the Commissioner.	<ul style="list-style-type: none"> The Commissioner's activities, performance and achievements have been published in an annual report, which can be found on the Commissioner's website at www.cumbria-pcc.gov.uk: <ul style="list-style-type: none"> Dedicated funding directed towards many community projects and support services to help them tackle the key priorities in the Police, Fire & Crime Plan and maintain vital services for victims. Setting the policing budget for 2024/2025,. Prioritised and supported work to address the top public concerns raised with him namely, antisocial behaviour, antisocial driving, drugs and rural crime. 		
		<ul style="list-style-type: none"> An updated Code of Corporate Governance has been prepared for 2024/25 in line with the 2016 CIPFA/Solace Good Governance Framework for Local Government. 		
		<ul style="list-style-type: none"> A review of the arrangements for internal audit have confirmed that the service meets the requirements of the 		

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
		Public Sector Internal Audit Standards (PSIAS) during 2024/25		
We report on our performance, value for money and stewardship of our resources.		<ul style="list-style-type: none"> An annual report is published which details the work carried out and achieved by the Commissioner during the year. This is published on the OPFCC website and supports the other elements of performance information also contained on the website. 	<p>The Annual Report will be published in the autumn.</p> <p>Update: the Annual Report was published in September 2024.</p>	
		<ul style="list-style-type: none"> The annual statement of accounts are presented to the Joint Audit Committee for scrutiny and are subsequently published on the OPFCC's website 		
G3	Assurance and effective accountability			
We ensure that recommendations for corrective action made by external audit are acted upon.		<ul style="list-style-type: none"> The Constabulary's unaudited financial statements for 2023/24 were released in June 2024, with the final version published in January 2025. The External Auditor's Annual Report gave an unqualified audit opinion. In relation to value for money in the External Auditor concluded that the Constabulary has appropriate arrangements in place to manage the risks it faces in respect of its financial resilience and that they had not identified any significant weaknesses in the Constabulary's arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. 		
We ensure an effective internal audit service with direct access to members is in place which provides assurance with		<ul style="list-style-type: none"> A review of the arrangements for internal audit have confirmed that the service meets the requirements of the Public Sector Internal Audit Standards (PSIAS) during 2024-25. 	Action plan to be put in place with internal audit provider to ensure performance and quality of internal audits are the required standard.	

Details	How We Meet these Principles	Evidence	Improvements/Updates	RAG
regard to governance arrangements and recommendations are acted upon.			Confirmation of compliance with PSIAS to be received. Update: A remedial action plan was developed agreed in September 2024 and is being implemented.	
		<ul style="list-style-type: none"> Implementation of recommendations arising from the internal audit plan, external audit reports and HMICFRS are monitored by the Joint Audit Committee. 		



The Chief Constable of Cumbria Constabulary

Annual Governance Statement 2024/25

INTRODUCTION AND SCOPE OF RESPONSIBILITIES

The Chief Constable of Cumbria Constabulary (the Chief Constable) is responsible for ensuring business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. They are responsible for putting in place proper arrangements for the governance of affairs and facilitating the exercise of functions, which includes arrangements for the management of risk.

The key elements of the system and processes that comprise the Chief Constable's governance arrangements are detailed in this document. The elements are based on the seven core principles of Corporate Governance from the CIPFA/Solace Governance Framework, the standard against which all local government bodies, including police, should assess themselves.

The Chief Constable has approved and adopted a Code of Corporate Governance 'The Code'. The Code gives clarity to the way the Chief Constable governs and sets out the frameworks to support the overall arrangements that are in place for fulfilling the Chief Constable's functions. This Annual Governance Statement explains how the Chief Constable has complied with The Code. It also meets the requirements of regulation 6(1) and 10(1) of the Accounts and Audit (England) Regulations 2015 in relation to the publication of an annual governance statement including an action plan of planned future improvements for governance arrangements, which must accompany the Chief Constable's statement of accounts.

THE REVIEW OF EFFECTIVENESS

The Chief Constable has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of Chief Officers and senior managers within the Constabulary who have responsibility for the development and maintenance of the governance environment. The review comprises:

- A cyclical detailed review of the key documents within the Chief Constable's governance framework e.g. Financial Regulations.
- An overarching review of the governance arrangements in place to support each core principle within the CIPFA Solace guidance.
- A review of what has happened during the past year to evidence how the Code has been complied with, which is articulated in the Annual Governance Statement.
- A review of the effectiveness of the arrangements for internal audit against the Public Sector Internal Audit Standards and the Internal Audit Charter.

- Formal reviews of the role of the Chief Constable's Chief Finance Officer and the Head of Internal Audit (HIA) against the respective CIPFA statements, which demonstrated full compliance. A review of the effectiveness of the Joint Audit Committee against CIPFA guidance.

Signed: Signature removed for the purposes of publication on website	Signed: Signature removed for the purposes of publication on website
Darren Martland Temporary Chief Constable	Michelle Bellis Constabulary Chief Finance Officer
09 June 2025	09 June 2025

Core Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.

During 2024/25 the Constabulary continued to take a pro-active approach to communicating and promoting the highest standards of integrity in all elements of its business. Work has continued to embed and develop ethical behaviour based on:

- The Constabulary's Corporate Values
- The College of Policing Code of Ethics
- Preventing the abuse of authority for sexual gain.
- The Constabulary's Anti-Fraud and Corruption Policy and Procedures.

These arrangements are supported by the Director of Legal Services, who is a qualified solicitor and acts as the Chief Constable's 'Monitoring Officer', providing advice to the Constabulary on all legal matters and is consulted on all strategic decisions to ensure that laws are not contravened.

The Constabulary's Professional Standards Department is central to the maintenance of high standards of conduct and behaviour within the Constabulary and its priorities are shaped by a Strategic Assessment of threats and risks, which reflects the Regional Strategic Threat Assessment.

The People Control Strategy is broken down into four main areas as follows:

- People - employee vulnerability (associations, financial matters, wellbeing), abuse of position for sexual purposes and vetting.
- Areas - security and areas we work
- Standards - disclosure of information / confidentiality and discreditable conduct.
- Systems - misuse of force systems and social media.

Regular internal meetings are held to deliver these priorities, based on a framework of:

Pursue

- Intelligence development relating to officers and staff behaviour towards vulnerable members of the community.
- Creation of operational packages for adoption by Anti-Corruption Unit (ACU) relating to the four priority areas.
- Implementation of with-cause drug testing of officers in response to intelligence

Prevent

- Integrity interviews with officers or staff where concerns are raised relating to behaviour that does not meet the threshold for misconduct.

- Force Reputational Panels in response to developed intelligence identifying vulnerable associations.
- Review and collation of force policy linked to corruption

Prepare

- Training, advice, engagement and guidance provided to HQ and local based courses on priorities linked to standards of professional behaviour.
- Attendance and input at Digital Policing Board to futureproof new ICT systems and force software systems.

Protect

- Meetings held with the Business Improvement Unit to seek improvement in terms of officers' use and deployment of Body Worn Video (BWV)
- Engaging with partners regarding Abuse of Position for a Sexual Purpose/Sexual Harassment and highlighting the reporting mechanisms relating to employee behaviour should they have concerns

The Professional Standards Department operate a preventative approach designed to ensure all officers and staff are aware of their responsibilities and potential consequences if their conduct falls below required professional standards. This includes the issue of a quarterly newsletter (The Standard), which provides guidance on matters of integrity and reports the issues raised and outcomes of misconduct hearings. During 2024/25 the quarterly issues have covered the following topics:

- The Angiolini inquiry
- Escaped detainees
- impolite language or tone
- Register business interests
- Maintain your status (vetting status)
- What should I do if I suspect a head or brain injury
- Safe to Speak (be upstanders, not bystanders)
- Off-duty conduct
- The benefits of body worn video/CCTV
- Reflective Practice Review Process
- Using other people's login details
- Code of ethics
- Vetting, change of circumstances
- Learning from complaints and misconduct hearings

This preventative approach is further underpinned through the use of a Prevent and Diversion Officer. The role promotes an organisational culture of reflection, improvement and learning.

The key areas of vulnerability remain as:

Abuse of Position for a sexual purpose/ Sexual misconduct (APSP)

- Disclosure of Information
- Neighbour/ Associate Issues
- Drugs misuse.

APSP also includes additional national requirements associated with Violence Against Woman and Girls.

In relation to complaints, the Constabulary remains committed to delivering effective customer service. The process has been enhanced through the recruitment of Initial Complaint Handlers ensuring effective resolution through Service Recovery on relevant cases when appropriate. The remaining cases are then investigated. Complaints can also be dealt with “there and then” by local management, but are still logged to ensure compliance with reporting requirements .

The Constabulary has adopted a digitalised solution, to manage the Reflective Practice Review Process (RPRP). This follows recommendations for improvement from an internal audit of RPRP in late 2020/21. A key functionality of this system enables the abstraction of individual and organisational learning which links in with the role of the Prevent and Diversion Officer.

A revised solution is currently being designed, with key stakeholders, to link reflective practice to the PDR system and allow the abstraction of individual and team level data to link into the role of the Prevention and Diversion Officer, learning and development and the force feedback register to increase accountability and support the development of our staff.

The Constabulary demonstrates a progressive attitude towards learning / mistakes. A key element of any PSD investigation is to highlight any actions which could prevent similar mistakes being repeated. To this end, following every investigation the lead officer, with the assistance of the Prevent and Diversion Officer, carries out a rigorous assessment to determine key actions and lessons learned, with wider Force wide learning, examples of possible actions are:

- Mistakes/sub-optimal conduct – Practice Requires Improvement (PRI), via RPRP.
- Systemic breakdown – change in policy/ reminder to all staff via a The Standard newsletter.
- Serious Misconduct (defined as misconduct that would justify a Written Warning or above) - Official misconduct proceedings.

In the interests of openness and transparency, police officer gross misconduct hearings are held in public. Six public hearings took place in 2024/25, as a result of which three police officers were dismissed without notice and three former officers would have been dismissed if still serving. All police officer hearings were presided over by a chief officer or legally qualified chair. The outcomes of misconduct hearings are publicised on the Constabulary website in accordance with the Police (Conduct) Regulations 2020.

The Community Scrutiny Panel (formerly the Ethics and Integrity Panel) continue to provide independent oversight for the OPFCC and Constabulary in relation to standards, ethics and integrity. The Panel also reviews 'Quality of Service and Policing Issues' raised by members of the public including public complaints, internal grievances, police misconduct and staff misconduct cases. The Panel's work is reported to the Commissioner's Public Accountability Conference to improve transparency and support public scrutiny. Whilst the Panel's conclusions provide assurance regarding high standards of ethics and integrity, where applicable, recommendations to enhance or improve the level of service provided by the Constabulary have been made.

Core Principle B: Ensuring openness and comprehensive stakeholder engagement.

Openness

To support transparency and ensure that the Chief Constable's vision is clearly communicated, the Chief Officer Group continue to hold strategy days for senior management and online virtual, and face to face road shows across the county, for all officers and staff. This has been supported by a range of communications media across the force. The Constabulary continues to use and develop Viva Engage, which is an internal social media platform to increase the potential and effectiveness of internal engagement. The platform enables interactions across the whole organisation - such as channels and a mechanism to provide feedback and questions to senior management - Ask the Force and One Change. There are channels for wellbeing support, staff support groups, staff notice board and specialist interest groups, which cover a wide range of areas such as specific projects, such as roll-out of new technology or change in processes. The force proactively use Stream – an internal video channel to support communications, these are used for a range of things such as the Chief Constable's fortnightly VLOG, weekly local management briefings, briefings for specific operations and events such as Appleby Fair as well as to support campaigns, learning and development across the force.

Engaging Effectively with Institutional Stakeholders

The Constabulary works closely with the OFPCC through formal mechanisms (such as Public Accountability Conferences and Executive Board Police meetings) and informally through one to one meetings with senior staff from both organisations.

The Constabulary continues to work with partners, both at a strategic and tactical level, as this can deliver a more effective policing service to the public and meet the aims of the Commissioner's Police, Fire and Crime Plan. Examples include:

- the Local Resilience Forum (major incident planning)
- the Cumbria Road Safety Partnership
- the Safer Cumbria Board
- the Cumbria Safeguarding Children's Partnership (CSCP)
- Community Safety Partnerships (CSP), there are now 2 CSPs Cumberland CSP and Westmorland & Furness CSP
- The Cumbria Addictions Board (countering alcohol and drug abuse)

- Work with the Lake District National Park Authority and other district and county partners to support visitor management within the county
- Further development of links with criminal justice and mental health agencies and other blue-light partners. This now includes the Right Care Right Person initiative around mental health.
- Local Focus Hubs in each area, where the Constabulary works closely with a range of local agencies to prevent and solve problems at the earliest opportunity. These are ongoing but now sit under the two new CSPs.
- Scoping collaboration with Cumbria Fire and Rescue Service.

In accordance with the Joint Financial Regulations, arrangements are in place to ensure that for significant partnerships and joint working relationships there is appropriate governance including, a legal power to engage, appropriate approval by the Chief Constable and Commissioner, clear objectives, documentation of financial and other resource commitments and risk assessment.

Engaging stakeholders effectively, including community and service users

The Constabulary has a Community Engagement and Consultation Strategy, which co-ordinates all on-going consultation activities and is refreshed on an annual basis to understand the needs of our communities. Throughout the year the Constabulary consulted with the public to understand their policing priorities, how confident they felt, how they would like to be engaged with, and their areas of concern. These informed the development of the Constabulary's and Commissioner's plans to tackle crime and anti-social behaviour.

The Constabulary has a well embedded and effective media and communications approach which establishes clear channels of communication with all sections of the community.

Newsletters and alerts are effective communication tools to keep people informed and updated in our communities. The current number of subscribers to our newsletter and alert service has increased to almost 46,500 which relates to more than 120,000 subscriptions to our selection of newsletters and alerts.

The Constabulary has a range of regular newsletters targeting specific themes or local communities. Themes include rural crime, fraud, and recruitment.

Media and Communications team work with Neighbourhood policing teams to provide monthly updates to subscribers on what they are doing to tackle crime and ASB in their area, provide the latest advice and information, as well as the latest performance statistics.

The Constabulary's digital presence has grown, and across social media the force has more than 421,000 followers. The force has several central social media accounts (Facebook, X, Instagram LinkedIn and recently launched TikTok), managed by the force's Media & Communications department. Neighbourhood Policing Teams and other specialist teams (such as Roads Policing Unit and the Dogs Section) have their own selected social media accounts, supported by Media & Communications.

Whilst the recommended channels to report crime online are via the website (Single Online Home), the force can respond to urgent crimes reported via direct message on social media. This is managed by our Digital Desk, which is monitored by the Command and Control Room out of hours and the Constabulary's Media and Communications department during office hours.

Engagement with the public is pivotal to the work of neighbourhood policing teams. This is achieved through Community Engagement Plans, which detail contact with all stakeholders particularly those that are under-represented communities or with protected characteristics. The Community Engagement Strategy, and supporting toolkit, includes our key principles of consultation and engagement, which are:

- Officers, staff, and volunteers being responsible for and having a targeted, visible presence in neighbourhoods.
- A clearly defined and transparent purpose for engagement activities.
- Regular formal and informal contact with communities.
- Working with partners, such as sharing opportunities for engagement.
- Making information available about local crime and policing issues to communities.
- Engagement that recognises and is tailored to the needs and challenges of different communities.
- Using engagement to identify local priorities and inform problem-solving.
- Officers, staff, and volunteers providing feedback and being accountable to communities.
- Officers, staff, and volunteers supporting communities, where appropriate, to be more active in the policing of their local areas.
- Promote proactive work via their respective local social media account and respond to concerns raised by the public.
- Officers, staff, and volunteers working closely with the Constabulary's Media and Communications department to engage with members of the media and the public to highlight work conducted to tackle local issues.
- Specific types of engagement are set out in our minimum standards of engagement.
- Senior leaders will ensure support for officers in attendance at suitable training or CPD activities.

The Constabulary has a Diversity, Equality and Inclusion Strategy, which seeks to support the workforce and to work with partners and the community to provide an effective policing service for a diverse community. There are a number of ways that we can engage with communities including:

- Encouragement for Neighbourhood Policing Teams to engage with local businesses from diverse backgrounds, especially around significant dates e.g. Chinese New Year
- On-line events to promote inclusion for recruitment, women in policing, positive action, LGBTQ, Disability.
- On-line events to highlight areas of concern e.g. Domestic Violence
- Advertising significant dates via social media and in local communities
- Engaging with different Community Groups e.g. Anti-Racist Cumbria, Multicultural Cumbria etc and encouraging them to work with us
- Increasing the Diversity of the Strategic Independent Advisory Group
- Supporting the delivery of the Race Action Plan, including training to all senior leaders from Anti-Racist Cumbria.

The Constabulary has also been active in trying to promote diversity in the recruitment of officers and staff and to provide support for existing employees from diverse backgrounds. Specific actions have included:

- Coordinating Positive Action resources and activity to support the forces commitment to attract, recruit and retain staff and officers from under- represented groups to be reflective of the community we serve.
 - Recruitment events are held across the county, and through various mediums (I.E at educational establishments, at stations, online) to offering accessibility to different demographics and wider audiences.
 - Representation of officers from ethnic minority backgrounds has increased to 4.33% aligning with the community we serve, where the latest County Census reports an ethnic minority population of 4%.
- The Inclusion Hub is a central repository that staff can access for support with wellbeing or various protected characteristics. The Hub has information files and signposting to available internal and external support services. or to seek help and information from any of staff support groups and information. This includes officers who can provide lived experience advice.
- Cumbria remains one female officer recruited at 44% this was recognised by

- In a recent HMICFRS Peel inspection, the constabulary were graded OUTSTANDING at building, supporting and protecting the workforce.
- The Gender pay gap data is annually reported and published on the [Constabulary's website here](#).
- An Equality report is annually reported and published on the [Constabulary's website here](#), including the Constabulary's Equality objectives and steps taken to meet them.
- The Constabulary is committed to advancing equality within our workforce and within the community we serve. As part of our legislative requirements to comply with the Equality Act 2010, we undertake Equality Impact Assessments on relevant Policies, Procedures, Strategies and activity.
- The Constabulary uses Community Impact Assessments to identify issues that may affect a community's confidence in the ability of the police to respond effectively to their needs, thereby enhancing the police response, particularly after major incidents.

Internally, frequent bulletins from the Chief Constable, Deputy Chief Constable and Assistant Chief Constable(s) have communicated important messages to the workforce via a variety of methods including face to face briefings, online events, blogs, vlogs, email, newsletters and the intranet and viva engage. This includes key information on standards and performance, wellbeing, new legislation, our policing approach, practical advice and guidance on changes to working practices, advice and guidance to keep safe, and our role to help to achieve the Chief's vision to provide an excellent policing service.

Core Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.

Defining Outcomes

For 2024/25, the Chief Constable continued the strategic direction for the Constabulary, which is 'To Deliver an Outstanding Police Service to Keep Cumbria Safe' based on the core operational objectives, known as the 4C'S, of:

- Contempt for criminality
- Compassion for victims
- Community focus
- Care for colleagues



The Commissioner approved these key objectives and incorporated them into the Police, Fire & Crime Plan to complement its aims.

The Plan on a Page shows how everyone in the organisation contributes to the overall aim of Delivering an Outstanding Police Service to Keep Cumbria Safe and improves knowledge and understanding pay by linking strategic objectives to operational and business daily activity on the ground and maintaining performance and re-enforcing our values.

Sustainable economic, social and environmental benefits

During 2024/25, work continued to deliver the Chief Constable's Vision which complements the Constabulary's priorities, builds on achievements to date and provides direction to transform policing to meet the challenges of delivering an effective service for communities.

During 2024/25 the Commissioner incorporated the Constabulary's budget proposals into his 2025/26 budget in the context of a medium term financial forecast (MTFF) covering five years to 2029/30.

The 2025/26 policing grant settlement included additional grant to cover pay inflation, Uplift officer costs, national insurance and also provided Commissioners with a degree of flexibility to levy increased council tax. Following a public consultation exercise, the Commissioner approved the 2025/26 budget in February

2025 based on a council tax increase of £13.95 for a band D property (4.50%). The funding provided to the Constabulary will allow existing services to be maintained and the increased number of police officers recruited as part of Operation Uplift to be retained for a further year. In addition, the Government also provided additional funding in respect of the Neighbourhood Policing Guarantee which seeks to ensure nationally an additional 13,000 police resources allocated to Neighbourhood policing teams over the life of this parliament. In 2025, the Chief Constable launched a new Neighbourhood Policing Pledge which sets out how we deliver an outstanding Neighbourhood Policing service to our communities. The pledge has been launched in partnership with the Police, Fire and Crime Commissioner. The pledge focuses on 10 priority areas which are:

- Dedicated Neighbourhood Policing Model
- Contact and accessibility
- Increasing dedicated neighbourhood resources
- Rural Crime Team (RCT)
- Improving equipment and technology
- Engagement, Visibility and Reassurance
- Communication
- Tackling Crime and Anti-social behaviour
- Making our roads safer
- Developing our Neighbourhood workforce

In consultation with the Commissioner, once trained, the additional officers will be deployed by the Chief Constable to areas, which will support the Police, Fire and Crime Plan's principal objective of Keeping Cumbria Safe.

The budget settlement for 2025/26 was provided on a one year basis. The government is planning to provide a 3 year Comprehensive Spending Review (covering 2026/27 to 2028/29) with an announcement expected in June 2025. The budget for 2025/26 has been balanced, however savings will be required in future.

Against this background, modelling of a range of financial scenarios through the Medium Term Financial Planning process, undertaken jointly by the OPFCC and Constabulary, has continued to inform wider business planning. An on-going theme of each of the strategic objective work-streams is to develop savings options and realise business benefits, particularly in areas where investment in new technology has been made, as a means of balancing the budget over the medium term.

During 2024/25, existing strategies in relation to people, DDAT, fleet, estates and procurement have been progressed and reported to the Commissioner.

A critical priority for the Data, Digital and Technology (DDAT) Command in 2024/25 has been the continued development of the digital infrastructure, supporting our staff and enhancing efficient and effective delivery of operational capabilities. We have continued to enhance mobility options for all frontline officers and staff through investment and this has included enhancements to Bodycam/Vehicle Cameras and Axon products, delivering further efficiency, productivity, and improved community safety. This has been done alongside further improvements to the constabulary CCTV. Work has continued to enhance our mobility through the expansion of our Wider Area Network (WAN), which has improved connectivity and speed across the constabulary estate, this programme will conclude in early 2026.

A wide range of digital projects have continued and delivered during 2024/25 including the further development of our Command-and-Control System, through DCS, LEDs and the CCTV system. We have delivered a new firearms licensing system, as well as the innovative Robotic Process Automation (RPA) for Firearms licensing, which is the first in the country. Others include Athoc a duties resource messaging system, Cohort – a replacement Occupation Health System, Iken a new system for Legal services.

The Constabulary is working in partnership with Mark 43 to develop a replacement for the current records management, property, and case and custody systems, which will allow for information to seamlessly flow from one module to another, whereas these were previously disparate systems. Mark43 also provides efficiencies by reducing double keying for officers and staff. Police Digital Service and the Home Office are supporting this programme. The programme is highly innovative and ambitious and is split into three phases. In March 2024 the Constabulary went live with the Phase one, Community Safety Platform – which includes Briefing and Tasking, Intelligence, Crime, Investigations, Missing Person and property amongst other modules. This delivery was one of the biggest ever implemented by the constabulary and included a whole force GSB structure. This included the migration of the full data from Red Sigma. The force is now moving into the Phase 2 of the programme, which is Case and Custody, which will be expected to deliver early 2027.

We continue to work on and support National programmes including Single online Home (Firearms RPA) and LEDs where we have been early adopters of some modules like person 2024/25.

Recognising that digital, data and technology is central to all aspects of Policing, the Constabulary continues to develop a Digital Leadership Programme which has been delivered to all managers and supervisors across the organisation with the aim of ensuring that the benefits offered by technology are recognised and embedded within working practice. This programme is being developed in partnership with the College of Policing and Police Digital Service nationally and shared with other forces.

During 2024/25 work to the estate focussed on improvements to Hunter Lane and Appleby Police Stations. At the end of 2024/25 responsibility for the estates team transferred from the Constabulary to the OPFCC. The PFI building at Workington is due to end in 2026, the OPFCC Head of Estates is working closely with the governments infrastructure and projects authority to manage the contract expiry and post contract transition.

The fleet replacement programme continues to be maintained despite significant challenges around supply and conversion of vehicles. The continued approach of in-house conversions has been maintained to good effect and the Workington garage was re-opened in 2024 to improve fleet availability. During the current year, the fleet manager has introduced vehicle telematics with initial data sets supporting vehicle allocation and usage. A detailed review of the fleet has been conducted and recommendations are already well underway with changes to the fleet structure and delivery of savings has been made with significant reductions in use of hire vehicles. , This review will inform the future capital programme .

The People Strategy has been written for the period 2024-2028. Significant effort within the HR Department has continued to recruit and maintain the Constabulary's additional officers as part of Operation Uplift. Work is now underway to retain the additional officers from the programme. The Constabulary continue to work to a headcount figure of maintaining this number of 1,393 (1,359 FTE). Recruitment of staff, including PCSOs and Command and Control room operators continue. Recruitment and retention of police officers continues to be monitored monthly at a national level. Work continues in relation to Positive Action to increase representation within the force, this has resulted in an increase in diversity, including ethnicity.

Retention Measures involving "Stay Conversations", Targeted Variable Payments, a new Exit Interview format and improved metrics to measure attrition in a more detailed manner.

Work continues to improve the accuracy of workforce establishment data, in order to assist in future aspirations around strategic workforce planning. This has involved the re-purposing of the workforce

governance structure and processes. Change management, absence, grievance management and dynamic development of all HR policies also remain a priority for the department.

HR continues to be involved to ensure the establishment is accurate and up to date including:

- Regular review of HR Processes and systems m with regular updates to ensure continuous improvement.

Review of the HR process bronze and weekly Force Resourcing Meeting. This includes scrutiny of all moves and vacancies at a Chief Officer level. This is a much more rigorous and accountable process, resulting in increased demand for the HR Department, but ensures a more efficient and effective workforce plan is in place to improve service delivery.

Development of a Strategic Workforce Plan.

- There continues to be a high volume of performance and capability processes for student officers. HR work closely with management to ensure full support is provided and the policy is adhered to.
- Leadership development is a priority for the force and HR are involved with developing a Leadership approach, linking into the wider College of Policing Leadership program.
- Policies continue to be regularly reviewed and updated through the Workforce Board.
- Pay Progression Standards for officers is now fully implemented.
- Cumbria now host the Regional Chronicle Collaboration.
- Pension remedy work continues.
- Embedding of Fair Passport to support wellbeing.
- The Constabulary achieved Disability Confident Leaders status and work continues to maintain this.
- The Constabulary has recently been awarded the Silver Armed Forces Covenant award.
- Implementation of Targeted Variable Payments for officers in OS and WAF.
- Established Pay Panel process to ensure fairness and a consistent approach
- Transfer to the national Police Staff Terms & Conditions.
- The Constabulary have implemented the full national recruitment process for Officers, PCSOs and SCs. The Constabulary are also one of the pilot forces for Home Visits.

Occupational Health has continued to play a significant role in maintaining the health and wellbeing of officers and staff. Key activities have included:

- Following successful completion of OH Foundation Standards, the Occupational Health Team is now focussed on completion of the Enhanced Standards and the commitment to translate this across to the industry wide SEQOHS Standards.

- Cumbria Constabulary has continued to use the Better Health at Work Awards as a gauge of the quality of the support services it provides to its staff. This is an assessment across a range of wellbeing areas. Since our last PEEL inspection, the Constabulary has been successful in achieving the Gold Award.
- Occupational Health continues to provide input in training of recruits, leadership courses, specialist roles e.g., AFO, Dispatch, CID. Additional bespoke stress and resilience training in support of the Force Futures Plan has been developed and delivery is underway.
- The Wiser Mind programme has been adapted to provide input into response officer development days; focussing on practical techniques to process trauma and build resilience. This is backed up with fortnightly drop in practice sessions, available to all officers and staff. The drop in sessions are being revised to offer specific techniques for maintaining resilience through change.
- A new Trauma Informed Supervision Training Programme is being implemented with the support of Dr Noreen Tehrani; this aims to equip crime supervisors to have effective 1:1 and group sessions with their staff so they can successfully demobilise, diffuse, identify red flags and develop skills to mitigate accumulative trauma impact whilst cases are ongoing using an evidence-based model.
- Financial well-being processes are in place with emergency financial assistance loans introduced in 2023/24.

Core Principle D: Determining the interventions necessary to optimise the achievement of intended outcomes.

Planning Interventions

The Chief Officer Group is the Constabulary's strategic decision making forum. The Chief Officer Team meet twice weekly to review progress against plans, resolve emerging issue, carry out strategic planning activity and review force performance measures. All decisions support delivery of the Chief Constable's vision and requirement to deliver the objectives contained in the Police, Fire and Crime Plan. Actions and decisions are recorded, and the Chief Constable is held to account by the Police, Fire and Crime Commissioner (PFCC) for the delivery of Police, Fire and Crime Plan priorities and objectives. To improve communication and transparency all COG decisions are published on a decision log, which is made available to key stakeholders. The Chief Constable also attends the budget setting meeting of the Police, Fire and Crime Panel to provide context to Commissioner's precept proposal.

The Chief Officer Group is supported by several other boards, which are aligned to the Chief's vision, this includes a Strategic Management Board, Workforce Board, Strategic Change Board, and the Strategic Performance Board which is responsible for scrutiny and performance management. All have terms of reference.

Determining Interventions & Optimising Outcomes

Performance for all crime types is reported to Chief Officer Group on a weekly basis and is monitored through the Strategic Performance Board (at the strategic level), and through Local Accountability Meetings held within Commands. Key actions are recorded and tracked, and key messaging is agreed within the Strategic Performance Board which helps focus and prioritise local activity to improve performance. This messaging is delivered through the performance meeting structure, and within briefings as part of our visible leadership strategy.

The PFCC Public Accountability Conference receives a twice-yearly detailed presentation around the Constabulary Performance against a set of local and national measures. Other thematic reports in 2024/25 have focused on the Constabulary's response to;

- the Casey Review (Culture & Integrity)
- how the Constabulary is responding to the Serious Violence Duty (this is a statutory duty)
- Outcomes for Victims,
- the constabulary's response to the Angiolini inquiry,

- improvements made against the HMICFRS RASSO thematic report,
- We also received a presentation from the Cyber and Digital Crime Unit detailing how it deals with cyber-crime.

In the operational environment, on a monthly basis, senior police officers carry out a full assessment of operational risk, harm and threat to communities and an assessment of performance changes and their root causes. This encompasses consideration of vulnerable people, repeat offenders, vulnerable missing from home, significant domestic abuse, prison issues, organised crime groups, threats to life, crime and anti-social behaviour trends. Action has been taken and resources tasked to deal with the operational issues raised.

Officers in each BCU hold a Daily Management Meeting which identifies and prioritises the threat, risk, and harm associated with reported crimes, incidents, and intelligence within the previous 24 hours, and allocates resource to mitigate those threats accordingly. A supporting force-wide Pacesetter meeting, chaired by a Chief Officer, ensures that resources are directed to meet strategic priorities across the county, and some key performance measures are monitored.

As part of the Constabulary's work on managing demand, the principles of THRIVESC (threat, harm, risk, investigative opportunity, vulnerability, engagement, safeguarding, and ethical crime recording) are now well embedded within the communications room when grading calls for service. Acting within the framework of the National Decision Making Model, this informs decisions as to:

- Whether to deploy officers to incidents.
- The types of officers to deploy, including specialist resources.
- A proportionate, reasonable and effective response.
- Whether to resolve the call in the control room at the first point of contact.
- Refer to partner agencies.

The Constabulary has continued to improve its standards of investigation through the development and implementation of our Investigative Principles work. This provides a clear framework which defines our required minimum standards for all investigations at every stage, and compliance against which is tracked and monitored through the performance and governance arrangements.

Core Principle E: Developing entity's capacity including the capability of its leadership and the individuals within it.

Developing the Entity's capacity & leadership

The key functions and roles of the Chief Constable and the Police, Fire and Crime Commissioner are set out in the Police Reform and Social Responsibility Act 2011 (PRSRA) and the Policing Protocol Order 2011 (PPO). The Chief Constable's statutory responsibilities for maintaining the King's Peace are set out in various Police Acts. Both the Chief Constable and Commissioner are statutorily required to employ a Chief Finance Officer.

The Constabulary has used HMICFRS Value for Money profiles and Police Objective Analysis to inform its Futures Programme and applied zero based budgeting, with robust financial challenge to budget holders, to secure maximum value from the resources available. Although there are difficulties in ensuring true comparisons benchmarking data is used to challenge and inform decision making.

A review is underway by the Business Change function to assess the effectiveness of the wider working arrangements across the organisation, with a particular focus on the Resourcing Unit and the policies and processes that underpin resource management. The goal is to identify opportunities for improvement and ensure optimal resource allocation in a way that balances the need to improve productivity alongside colleagues' well-being and work-life balance. The review was in response to direct feedback received by leaders from officers and staff during visibility briefings and patrols, which has highlighted challenges and inconsistency relating to:

- Force resourcing,
- Force structure,
- Crown duties system,
- RSLs,
- Flexible working arrangements,
- Restricted and recuperative duties,
- Market supplements and honorariums,
- Annual leave restrictions,
- Abstractions – training/operations,
- Overtime,
- Shift Patterns, &
- Travel, accommodation and expense allowances.

Developing the Capability of Individuals within the entity

The Constabulary's annual training plan for mandatory training delivered by the L&D department is developed each year for finalisation by March in conjunction with operational leadership teams and training leads. For 2024/25 the approach has been expanded to include undertaking an operational skills audit and a training needs analysis within crime command with a view to further implementing this within the uniformed sections of the BCU's. The learning panel also allows for the development and dissemination of new mandated training for both force wide and niche audience through a variety of methods, including development days and e-learning. Flexibility in the training plan is key to meet unexpected or new training demands. Planning has now been extended where possible to an 18-month timeframe. This was originally undertaken jointly with the Resource Coordination Group, latterly the Resource Coordination Teams. In the latter half of 2024, the Resource Coordination Group assumed this responsibility, to ensure the effective, efficient, and sustainable approach to resource co-ordination.

Development for leaders across all ranks and grades is delivered through a combination of classroom based training events, ongoing CPD and stand-alone workshops. It is recognised that leadership is not confined by rank or role and the development of leadership skills in an ongoing process.

L&D run a two-week development programme designed specifically for new and acting Sergeants with a focus on operational leadership and leading people, running three times each year. There is also a one-week development programme for new and acting Inspectors exploring operational leadership and people leadership, running twice each year. Officers are eligible to attend the relevant programme as soon as they become eligible for an acting role on passing the NPPF Sgts Exam. All delegates leave the programme with a development plan to apply their new skills in a practical setting.

Staff leaders also now have a bespoke course consisting of three two-day modules spread over a three month period. Between each module, delegates complete reflection and development tasks. A mentoring programme is also available. A range of experienced officers and staff across the organisations have volunteered their time to assist anyone who would like to work with a mentor on particular skills or areas.

L&D run an annual leadership conference online which is open to all officers and staff. The conference is recorded and available via the L&D SharePoint pages for anyone not able to attend on the day. A lending library stocked with the latest leadership and management books and other resources for use by course delegates and others.

During summer 2024, Senior officers and staff attended a leadership development event which covered the subject areas of finance, HR , business acumen, efficiency and productivity. This was designed to raise awareness of core management competencies as a way to address financial challenges.

Leadership and Development opportunities are communicated via L&D SharePoint pages and the Development Hub Yammer community.

The Constabulary is a Supporting Provider for Apprenticeships and has successfully been retained on the Register of Apprenticeship training Providers by the ESFA. As a supporting provider the Constabulary is able to recoup some of the apprenticeship levy paid to the government by working in collaboration to deliver the PCDA apprenticeship programme to initial entry Police Officers.

The Constabulary continues to deliver the Police Constable Entry Routes (PCER) Initial Entry Police Officer Training which includes the Police Constable Degree Apprenticeship (PCDA) in collaboration with the University of Central Lancashire (UCLan). Alongside the existing Police Constable Degree Apprenticeship (PCDA) the Constabulary now recruits to and delivers the Police Constable Entry Programme (PCEP) and more recently the DCEP Detective Constable Entry Programme. The Constabulary continue to offer the Professional Policing Degree Programme (PPD) entry route, which recruited a small number of Officers who had previously completed the Degree in Professional Policing.

The Tutor Constables Initial Development programme has been reviewed to support the progression of tutors through the programme and qualification. It remains a modular design which includes both direct teaching and workplace coaching, to support engagement and development, delivery is now undertaken out in area. This includes the provision of all tutors becoming A1 assessors which is a force skills gap.

The Constabulary operates an individual Performance Management Review (PDR) process focussed on three key themes:

- Performance
- Well-being
- Professional Continuous Improvement

The PDR system which was revised in 2023/24 continues to be seen as a high priority and compliance levels are subject to detailed monitoring.

Core Principle F: Managing risks and performance through robust internal control and strong public financial management.

Managing risk

The risk management policy stresses that it is the responsibility of all officers and staff to identify and manage risk. This is supported by a horizon scanning exercise, which is conducted monthly, and circulated to key individuals within the Constabulary to help identify other potential risks.

Risk management is a standing agenda item on all Constabulary boards, including programme and project management boards. Mitigating actions are identified and tracked to ensure that risks are minimised. Key strategic risks are managed by Chief Officers.

During 2024/25 emerging risks have been added to the Strategic Risk Register during the year, in relation to:

- ISO Accreditation - the organisation does not achieve accreditation in line with the Forensic Science Regulator statutory code,
- The implications of longer-term reduction in budget and the level of savings required.
- Cyber-criminality due to the increased volume and complexity of reported incidents.

The risk regarding continued use of Airwave due to delays in ESMCP & ESN has now been removed from the Strategic Risk Register but continues to be monitored.

Policy management through the constabulary's policy library continues to be governed through the operations Board where monthly updates are provided to ensure compliance is achieved against statutory requirements (e.g. the necessity for every policy to possess and a completed Equality Impact Assessment and Data Protection Impact Assessment) and timely reviews are completed and remain aligned to both national and force level changes in operational practice and standards.

All new policies, or significant reform to existing policies are formally ratified by the Chief Constable in the Strategic Management Board. A progress report is also provided to this forum which indicates to what extent existing policies are being effectively managed.

Managing performance

Cumbria constabulary implemented a performance management framework to measure, monitor and manage all elements of the force's response to criminality. This includes Key Performance Indicators (KPI's) that were introduced October 2023, which are renewed on an annual basis and are aligned to national and local policing priorities. The KPI's consider Cumbria's Most Similar Force Group performance, national targets, relativity and forecasting to ensure the force set achievable targets. Performance against the KPIs is governed across a number of strategic performance meetings. Each KPI has a lower and upper range, with the upper range designed to be a 'stretch' target. Outcomes for victims are core measures within the framework and are monitored on a monthly basis with assessments provided at strategic performance meetings on whether the force is achieving its lower and upper KPI targets. KPI's for the new financial year are currently being ratified but will include:

- Residential Burglary of a Home
- Domestic Abuse
- Stalking
- Hate Crime
- Rape
- Other Sexual Offences
- Robbery
- All crime
- Victim Based Crime
- Vehicle Crime

The Standards Insight and Performance command has designed a programme of work known as the "Futures Programme" in order to ensure the Constabulary improves performance, drives out inefficiencies, improves processes and services, generates income and delivers the financial savings targets. The programme of work will focus on five key objectives:

- Understanding Demand
- Driving efficiencies
- Savings opportunities
- Income generation
- Investment in future

The Futures Programme commissioned 16 projects for the financial year 2024/25 which each have an allocated Chief Officer Sponsor and senior leaders as Project Lead. They will be supported through the

change management and change governance procedures by the Business Change Team, who are responsible for directing the projects through the project timeline, implementation, and evaluation.

The Futures Programme will ensure we provide maximum value for public money, while improving our services to the communities of Cumbria.

The Force Management Statement for 2025 has now been completed and submitted to HMICFRS. The FMS is the force's assessment of its current demand and the demand it expects to face in the foreseeable future with particular focus on the performance, condition, composition, capacity, capability, wellbeing, serviceability and security of supply of the force's workforce and other assets, and the extent to which current force assets will be able to meet expected future demand. Work is now underway to inform the Futures Programme, risk management and the wider strategic planning cycle to inform future decisions on capacity, capability, value for money and performance to support the force in delivering its priorities.

A programme of audit activity is conducted by the Business Improvement Unit (BIU) to ensure compliance around key force priority areas, such as Victims Code of Practice, Principles of Investigation and Use of Force. Organisational learning is fed back to senior leads through strategic meetings such as the Local Accountability Meetings.

Stop and search feedback is supplied on both an officer level and disseminated to the Confidence and Equality Board, and the community scrutiny panel to ensure the constabulary is transparent and accountable.

The BIU have oversight and facilitate the completion of all national recommendations and Areas for Improvement reported by HMICFRS.

Evaluations are also conducted by both IMS and the BIU to identify areas for improvement through in-depth assessment of an entire investigative process. Evaluations have been completed on the constabulary's response to Domestic Abuse and Rape, which informed action plans which are now governed through Operation thematic meetings.

From October 2024 resource from the Crime Management Support Unit (CMSU) now work a seven-day work pattern and are now situated within the Command and Control Room (CCR). This enables CMSU staff

to conduct live monitoring of National Crime Recording Standards and to return logs to officers imminently if any NCRS issues are identified.

Robust internal control

The Constabulary maintains robust internal controls systems. Assurance with regard to internal controls is provided by:

- A risk based internal audit plan. Overall, 88% (15/17) of audits completed in 2024/25, including all those relating to finance, were graded as providing either substantial or reasonable assurance. Robust management action plans have been put in place to address all internal audit recommendations, these action plans are now tracked through the relevant governance board on a monthly basis.
- The Head of Internal Audit's overall opinion was that the Office of the Police, Fire and Crime Commissioner for Cumbria and Cumbria Constabulary have reasonable and effective risk management, control and governance processes in place.
- Action plans to respond to recommendations, which are monitored through the Constabulary's governance board structure and which are reported through Joint Audit Committee.
- A Joint Audit Committee, which is self-assessed against CIPFA guidance, and is judged as being highly effective in its role.
- The OPFCC and Constabulary have consistently achieved an unqualified (clean) external audit opinion on the financial statements. The auditors have noted that the accounts were prepared to a high standard and are supported by clear and comprehensive working papers.

Managing Data

The Digital Data and Technology Strategy has been revised, to include the management of data.

Governance reporting arrangements are in place including a cross functional Information Management Board (chaired by the Senior Information Risk Owner – SIRO) and an Information Asset Owner framework for critical systems and services.

Process and procedures for identifying, recording and mitigating information risk are well adopted across technical projects. Security and assurance assessments are undertaken, and appropriate agreements and contracts are completed where necessary.

There is further work to be done on determining performance metrics and visualising management information to assess progress and maturity of the key factors.

The force undertook, managed and delivered, a huge Data Migration of operational data – led by the CIO. This included data cleansing to maximise effective and efficient use and future management. As part of this work the force developed a blue print for PDS and the Home Office – which will be used as good practice by other forces.

Business Intelligence Programme - The Force is launching a large cross-departmental project to deliver improvements surrounding the provision of management information to members of the Force. As the demand for data grows considerably throughout all areas of business, the Force has identified a number of issues with its existing reporting and analytics capability. Currently the Force primarily utilises Microsoft PowerBI as its management information platform, using an on-premise report server. Through internal review it has been identified that there are a number of capability issues and gaps in reporting with the current systems. The ability to provision accurate, intuitive and easy to use management information is essential to enable data-driven decision making throughout the organisation.

Strong public financial management

Strong financial management provides a framework for all business decision making and planning within the Constabulary. For 2024/25, this included the Constabulary Chief Finance Officer being a member of the leadership team and finance representation at all significant decision making forums. Regular financial reporting, clear budget ownership and responsibilities (as set out in the Chief Constable's Scheme of Delegation and scheme of budget management) and consideration of the medium term financial position in all strategic decision making are also key features of the financial management framework within the force.

During 2024/25 the financial services team have continued to develop financial reporting internally. Regular support has been provided to the Futures Programme with periodic updates provided to Chief Officers and the OPFCC in relation to progress on savings and efficiencies work. The finance team have continued to participate in the Achieving Financial Excellence in Policing programme promoted by the Chartered Institute of Public Finance and Accountancy and the Constabulary Chief Finance Officer is part of the NPCC Finance Coordination Committee and is working with the NPCC and BlueLight as part of the national police Savings and Efficiencies Board.

Work continued to further enhance the budget reporting within the Constabulary, a suite of reports is being developed for Chief Officers, budget holders and various performance meetings. In relation to budget setting and MTF development the CFO gives an assurance on the underlying budget assumptions.

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability.

Implementing good practice in Transparency & Reporting

The principal means by which the Constabulary reports to the public are through themed presentations to the Commissioner’s Public Accountability Conferences, which are open to the public. Reports are also available through the Commissioner’s website.

The Constabulary’s unaudited financial statements for 2023/24 were released on 7 June 2024, with the final version published on 26 February 2025 following the external audit process. The External Auditor provided an unqualified (clean) opinion on the financial statements and concluded that the Constabulary has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources.

Assurance & Effective Accountability

During 2023/24 the Constabulary was inspected by His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). The results, which were notified in July 2024, graded Cumbria Constabulary’s performance across nine areas of policing and found the force was ‘outstanding’ in one area, ‘good’ in six areas and ‘adequate’ in two areas, as illustrated in the chart below:

Outstanding	Good	Adequate	Requires improvement	Inadequate
Developing a positive workplace	Preventing crime	Recording data about crime		
	Investigating crime	Police powers and public treatment		
	Responding to the public			
	Protecting vulnerable people			
	Managing offenders			
	Leadership and force management			

In continually improving the constabulary and the service provided to members of the public, informed by the observations of the HMICFRS, the Constabulary has made significant progress over the previous inspection period, most notably in relation to the establishment of force wide Neighbourhood policing

structures; improvements in emergency and non-emergency call handling performance; and the development and introduction of a strategic governance framework and performance structure.

The establishment of a Performance; Standards and Insight command within the demonstrates a continuous improvement ethos to improve upon previously good levels of performance and deliver an outstanding service. This command is responsible for the facilitation of inspections by the HMICFRS and inspectorate partners; to audit, scrutinise, quality assure and develop our internal processes and performance; and to coordinate any recommendations or areas for improvement identified by the HMICFRS via the National Inspectorate Monitoring Portal. They are responsible for informing the majority of meetings within the newly established strategic governance framework to ensure appropriate oversight and accountability from the most senior leaders within the Constabulary.

During 2024/25 the Chief Constable received assurances with regard to the Constabulary's arrangements for risk management, internal control and governance from a number of sources which included:

- The PFCC CFOs annual review of internal audit.
- The Head of Internal Audit and PFCC CFO's assessment of the internal audit service against Public Sector Internal Audit Standards.
- The Head of Internal Audit's opinion on the framework of governance, risk management and internal control.
- A review of the effectiveness of the Joint Audit Committee against CIPFA guidelines.
- Monitoring of the implementation of actions in response to HMICFRS, internal and external audit recommendations through the Joint Audit Committee.
- Management assurances in respect of financial systems and processes.
- The CFO's fraud risk assessment.

Appendix A Update on 2024/25 Development and Improvement Plan

Ref	B/fwd from 2023/24 (ref)	Action	Lead Officer	Implementation by	Action Updates as of 31/05/2025	Status
Core Principle A: Focusing on behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.						
CPA/1		The Constabulary achieves and maintains compliance with Authorised Professional Practice (APP) with regards to vetting standards and implements an appropriate strategy to prevent and address corruption.	Deputy Chief Constable	31st March 2025	<p>January 2025 - The (revised) Authorised Professional Practice (APP) was circulated by the College of Policing in early December 2024. We are in the process of reviewing the guidance and amending the Constabulary policy and working practices, to ensure that we meet the requirements of the APP as soon as possible.</p> <p>May 2025 - A (revised) Vetting Policy, which is compliant with the (amended) APP and recent legislation changes, included in the Police & Crime Bill, has been written and was presented for approval at the SMB on Wed. 7th May 2025.</p>	Completed
Core Principle B: Focusing on ensuring openness and comprehensive stakeholder engagement.						
CPB/1		The Constabulary enhances and develops the Internet site to include, where appropriate, access to necessary services and information, and an opportunity to identify and communicate with local officers / PCSO's with regards to community issues and concerns in order to improve community engagement and enhance public trust and confidence.	Head of Marketing and Communications	31st March 2025	<p>January 2025 - The Constabulary has adopted the national police website platform, we have adopted a lot of online services which means the public are able to easily access the police if they need information, advice or to report crime and anti-social behaviour. Members of the public can find out about policing services in their local area, including their named local policing officers and PCSOs by inputting their postcode.</p>	Completed
Core Principle C: Focusing on defining outcomes in terms of sustainable economic, social and environmental benefits						
CPC/1		Undertake a formal review of the OPFCC/Constabulary Estate: - Use condition survey to plan works needed to estate. - Futures programme will inform space requirement. - Review of agile working will also review space requirements. - Review of estates costs to commence in 2024/25.	ACC Blackwell	31st March 2025	<p>January 2025 - Responsibility for the estate rests with the OPFCC under the direction of the PFCC Head of Estates.</p> <ul style="list-style-type: none"> • During 2024 a full condition review of the police (& fire) estate was conducted by the OPFCC. This review is informing the estates strategy and capital programme and will promote sustainability where possible. • The Futures Programme is developing a number of reviews that will reshape the Constabulary over coming years to help meet the savings challenge and provide a police service in Cumbria that is fit for the future and continues to 'Keep Cumbria Safe'. The reviews may result in changes to staffing levels and estates requirements. • The agile working arrangements promote a mix of working from home and working from the office. This agile approach is seen as a benefit to staff (aligned with the 'care of colleagues' aspect of the Chief Constables' vision and to the wider environment as a result of a reduction in the requirement to travel. As with the futures programme above, when arrangements settle this may or may not result in changes to the estate requirement. • During the budget setting process for 2025/26, all premises budgets were reviewed and the budget/MTFF is based on reasonable estimates of future requirements. Work will continue as the estates strategy is further developed and budget efficiency and sustainability will be promoted where possible. <p>May 2025 - The review of the condition of the police and fire estate has now been completed and the Head of Estates is using this to inform the estates strategy and review potential for BlueLight collaboration. The responsibility for estates moved from the Constabulary to the OPFCC in April 2025 and as such any follow up actions will appear in the OPFCC AGS action plan.</p>	Completed

Appendix A Update on 2024/25 Development and Improvement Plan

Ref	B/fwd from 2023/24 (ref)	Action	Lead Officer	Implementation by	Action Updates as of 31/05/2025	Status
Core Principle D: Focusing on determining the interventions necessary to optimise the achievement of intended outcomes.						
CPD/1		<p>Strategic Workforce Planning</p> <ul style="list-style-type: none"> - Uplift Officers to be allocated across the Constabulary. - Futures Programme will determine Police Staff strategic workforce plan. - Strategic Workforce Plan to be developed during 2024/25 as part of futures programme review of HR. 	ACC Blackwell	31st March 2025	<p>January 2025 - A Strategic Workforce Plan (SWP) was developed during 2024 and this continues to be updated as the futures programme makes strategic decisions over the coming months. There are external decisions on the horizon that will significantly impact the SWP in terms of the National Neighbourhood Pledge that has been announced by Government.</p> <p>The SWP was submitted to the College of Policing for the 24/25 period and positive feedback was received. This is positive news as it was benchmarked against all forces that submitted a plan.</p> <p>May 2025 Update - The Constabulary conducted a review of all officer roles in the Constabulary in late 2024 / early 2025 with several roles being displaced and redistributed based on force priorities and demand. Police Staff reviews continue through the Futures Programme with several of these completed and structures implemented / savings realised. The Constabulary bid for an extra 10 officers for NHP, along with 12 PCSOs and 8 SCs. The Constabulary will also look to redeploy 16 Officers to NHP and replace them with Police</p>	Completed
Core Principle E: Focusing on developing the entity's capacity, including the capability of its leadership and individuals within it.						
CPE/1		<p>Uplift Programme</p> <ul style="list-style-type: none"> - Uplift Target Achieved - Temp additional officers recruited and funding obtained. Awaiting HO decision re future funding. - Recruitment plan in place to ensure required officer numbers are maintained. - Increased workforce diversity achieved. - Assumption is that Uplift target will remain in place. 	Deputy Chief Constable	31st March 2025	<p>January 2025 - The core PO establishment was increased by 169 from a baseline headcount of 1,199 to 1,368. Further to this in 2024/25 we have been given an additional target of 25 PO, taking the headcount target to 1,393. As at the first checkpoint date for the year, 30/09/24, the actual number of police officers was 1,398 meaning that the target was achieved at the half year stage. A grant claim has been submitted for the first instalment of the PUP specific grant. Recruitment for the remainder of the year is ongoing and being closely monitored, the current forecasts are that the numbers will be achieved by the final checkpoint date for the year 31/03/25.</p> <p>May 2025 Update - The Constabulary hit the maintenance uplift target headcount of 1,385 in March 2025, the 8 additional officer target was not met due to a high number of leavers. The maintenance target has now been increased to 1,393. The next checkpoint for this is September 2025, the currently are on track to meet this at the time of writing due to a reduction in leavers.</p>	Completed

Appendix A Update on 2024/25 Development and Improvement Plan

Ref	B/fwd from 2023/24 (ref)	Action	Lead Officer	Implementation by	Action Updates as of 31/05/2025	Status
CPE/2		Training Needs Analysis - TNA to be carried out as part of futures Programme Learning & Development Review.	ACC Blackwell	31st March 2025	<p>January 2025 - A review is currently underway in relation to learning and development across Cumbria Constabulary. As part of 'normal business' though commands have submitted their training needs and this has been centrally coordinated by the L+D team. The force is now looking how the training needs can be achieved with minimum impact on the force in terms of abstraction and financial costs. A number of pilots have been approved to look at how we can deliver things differently.</p> <p>May 2025 - First Aid training is now delivered in the BCU's on planned Development Days to minimise financial and abstraction costs. All required force training is now overlaid on one training calendar, accessible via SharePoint, which shows what training is taking place across the force each day and how spaces are available for each training course- work is ongoing with IT to further develop this to show how many officers and staff are allocated to respective training courses which will assist with training attendance and compliance.</p> <p>Further work in ongoing in L&D with regards to the delivery of other training, PPST and Taser, to align where officers have more than one skill and further minimise the impact with regards to abstraction and financial cost.</p>	Completed
CPE/3	Part CPF/1	Leadership - Leadership course based on ELP course to be developed and delivered to senior officers and staff to enhance leadership capability within the Constabulary.	Deputy Chief Constable	30th September 2024	The Constabulary has employed Gary Ridley (former CFO of Durham) on a consultancy basis to support the futures programme. Through this work Gary has provided leadership training to inspectors and police staff equivalents to two cohorts (Summer and Autumn 2024) over 2 days each. The sessions have covered role of PCC/political framework, current issues, finance, business acumen, efficiency, productivity and HR and wellbeing.	Completed
Core Principle F: Focusing on managing risks and performance through internal control and strong public financial management.						
CPF/1	Part CPF/2	Benchmarking - Police Objective Analysis data used to inform the Futures Programme. - Police Objective Analysis data to be used for further strategic planning.	Constabulary Chief Finance Officer	31st March 2025	January 2025 - HMICFRS VFM Dashboard /Data is being included in each of the Futures Programme Reviews to provide context. Report on 2024 data provided to COG and JAC in September 2024	Completed
CPF/2		Medium Term Financial Forecast - Plan produced and agreed as part of budget setting for 2024/25. - Forecast budget deficits used to inform Futures Programme.	Constabulary Chief Finance Officer	31st March 2025	<p>January 2025 - The MTFF was approved in Feb'24. Significant work undertaken to review plan and budgeting assumptions during 2024 resulting in changes in assumption that have contributed towards bridging the budget gap. A mid year review of the MTFF was presented to Police Executive Board in September. The futures programme is fully aware of the revised budget gap per the budget/MTFF currently being finalised. Some initial savings as part of the futures programme have been incorporated into the MTFF. A high level plan is in place with reviews planned to bridge the emerging gap in future years.</p> <p>May 2025 - The MTFF covering the period 2025/26 to 2029/30 was approved by the PFCC in Feb'25, this MTFF saw a reduction in the savings target from £16m to £11m as a result of savings identified to date. Regular updates are now provided to Chief Officers and the OPFCC with regards to progress to date identifying savings.</p>	Completed

Appendix B 2025/26 Development and Improvement Plan

Ref	Action	Lead Officer	Implementation By
Core Principle A: Focusing on behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.			
CPA/1	A revised Vetting APP was published in December 2024, alongside a code of practice. Police (Vetting) Regulations 2025 went live in May 2025. Both have brought about significant changes to working practices within the Force Vetting Unit (FVU) and wider Professional Standards Department, which we are working through to embed as usual practice.	Detective Chief Inspector / Head of PSD	31 March 2026
CPA/2	Code of Ethics - The College of Policing launched the revised Code of Ethics in February 2024. The code provides guidance on ethical and professional behaviour for everyone in policing. It is distinct from the Standards of Professional Behaviour, which are the standards against which conduct should be assessed. Standards for Professional Behaviour are set by Police Conduct Regulations and terms of employment. The constabulary rolled out the College of Policing training modules during 2024/25 and is now working to embed the code into everyday policing. To support this, Professional Standards have an Ethical Policing Viva Engage page on Yammer, where we try to encourage the workforce to discuss ethical dilemmas, and regularly publish ethical issues in our quarterly publication, The Standard. As the Ethical Policing lead, the Head of PSD will now attend the Vulnerable Individuals Group, where ethical issues will be shared to get insights from those attending.	Detective Chief Inspector / Head of PSD	31 March 2026
Core Principle B: Focusing on ensuring openness and comprehensive stakeholder engagement.			
CPB/1	Review and update the constabulary's Internal communications approach and channels, to ensure effective and engaging content to keep officers and staff updated, involved and nudge positive performance and culture change.	Head of Media and Communications	31 May 2026
CPB/2	Review and update the social media estate for the constabulary. Ensure our accounts have a positive and engaging presence on the relevant platforms, with Officers and staff trained and supported to use local channels for local engagement.	Head of Media and Communications	31 December 2025
CPB/3	To further develop external community advice and scrutiny within organisational governance. The Constabulary worked with the OPFCC to restructure the Ethics and Integrity Panel to a Community Scrutiny Panel with a revised terms of reference. The Constabulary have increased the volume of incidents across use of force and stop search reviewed by the panel and now incorporate disproportionality data across use of policing powers with analysis. The Constabulary has restructured the Strategic IAG and Local IAGs into a single Community Advisory Group, with a revised terms of reference and handbook. Ongoing work includes improved training for members of the groups, induction of new members, improving diversity and developing an enhanced feedback capture and action register.	Assistant Chief Constable	31 March 2026

Appendix B 2025/26 Development and Improvement Plan

Ref	Action	Lead Officer	Implementation By
Core Principle C: Focusing on defining outcomes in terms of sustainable economic, social and environmental benefits.			
CPC/1	The Constabulary has increased the number of hybrid vehicles available within the fleet. However the estates department is currently exploring the technical (and grid capacity issues) that would need to be overcome to transition to more electric vehicles. The fleet strategy will be aligned to the estates strategy currently being developed by the OPFCC.	Assistant Chief Constable	31 March 2026
Core Principle D: Focusing on determining the interventions necessary to optimise the achievement of intended outcomes.			
CPD/1	To meet the requirements of Neighbourhood Policing Guarantee (NPG) and maintain policing numbers under uplift. The Constabulary has already added an additional Inspector role to assist with the attraction and engagement of potential candidates for recruitment. This has resulted in increased events, improved candidate experience and potential attrition of candidates across all routes. The Constabulary will regularly monitor performance against NPG and uplift targets.	Deputy Chief Constable	31 March 2026
CPD/2	Cumbria Constabulary's Performance Management Framework (PMF) measures the forces functionality through a number of key performance indicators (KPI's) which are reviewed annually and governed across a number of local and strategic performance meetings. The core of the PMF is aimed at ensuring the Constabulary continues to deliver an effective policing function, by answering calls and attending incidents on time, effectively investigating crime and achieving successful outcomes for victims, and keeping the public safe by reducing further crime.	Director of Performance & Change	31 March 2026
Core Principle E: Focusing on developing the entity's capacity, including the capability of its leadership and individuals within it.			
CPE/1	The constabulary is developing a revised 'leadership' programme for 'front line' supervisors / leaders, which will be delivered in the summer, and we also hope (subject to availability) to introduce the Aspire programme, devised by the College of Policing, as an option for staff from under represented groups.	Deputy Chief Constable	31 March 2026
CPE/2	The constabulary is launching a Business Intelligence Programme, which is a large cross-departmental project to deliver improvements surrounding the provision of management information to members of the Force. Work to map the requirements are currently underway with DDAT. Once complete, supervisors will have core information to more effectively manage their resource.	Deputy Chief Constable	31 March 2026

Ref	Action	Lead Officer	Implementation By
Core Principle F: Focusing on managing risks and performance through internal control and strong public financial management.			
CPF/1	Develop the use of Police Objective Analysis data and HMICFRS VFM profiles to inform areas of future activity in relation to the Futures Programme.	Constabulary Chief Finance Officer	31 March 2026
CPF/2	Incorporate into quarterly financial reporting to Chief Officers and OPFCC information in relation to progress against the budget savings target.	Constabulary Chief Finance Officer	31 March 2026