

Enquiries: Miss M Owens
Telephone: 0300 124 0113
ext. 410076

Our reference: JAC/MO

Date: 17th September 2024

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 September 2024 between Fire Headquarters and Police HQ Penrith**. The expected timings and locations are as follows:

Times	Activity	Location
09:00-10:00	JAC Members private meeting with External Audit (Grant Thornton)	Conference Room 1, Police HQ Penrith
10:00-10:45	JAC Members private meeting	Conference Room 1, Police HQ Penrith
11:00-12:40	JAC Meeting – PFCC/Constabulary	Conference Room 1, Police HQ Penrith
12:40-13:30	Lunch Break	Conference Room 1, Police HQ Penrith
13:30-15:00	JAC Meeting – Fire	Community Room, Fire HQ Penrith
15:15-16:30	JAC Development Session – Fire	Various, Fire 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 charlotte.morton@cumbria.police.uk by 20th September 2024 for an invitation.

COMMITTEE MEMBERSHIP

Mrs Fiona Moore (Chair)

Mr Malcolm Iredale

Wing Commander (Retired) Tim Mann

Mr Jake Cornthwaite

Mr Mike Roper

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	Agenda Item	Officer/Lead	Time (Est)
1	APOLOGIES FOR ABSENCE	Chair	11:00
2	<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>	Chair	11:00
3	<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	11:05
4	<p>MINUTES OF MEETING AND MATTERS ARISING</p> <p>To receive and approve the minutes of the committee meeting held on 26th June 2024.</p>	Chair	11:10
5	<p>ACTION SHEET</p> <p>To receive the action sheet from previous meetings.</p> <p style="margin-left: 40px;">a) PFCC / Constabulary b) Joint Audit Committee</p>	Chair	11:15
6	<p>CORPORATE UPDATE</p> <p>To receive a brief corporate update from each of the below.</p> <p style="margin-left: 40px;">a) Constabulary b) The OPFCC c) Finance</p>	<p>DCC OPFCC Chief Exec PFCC or CC Chief Finance Officer</p>	<p>11:20 11:25 11:30</p>

7	<p>INTERNAL AUDIT – SUMMARY INTERNAL CONTROLS ASSURANCE REPORT</p> <p>To receive the Internal Auditors the Summary Internal Controls Assurance (SICA) Report. To include arrangements for Quality Assurance and Improvement.</p> <p>For this meeting, this item has been replaced by the remedial action plan at item 10 below.</p>	Director of Audit TIAA Ltd	11:35
8	<p>INTERNAL AUDIT REPORT(S)</p> <p>To receive reports from the Internal Auditors in respect of specific audits conducted since the last meeting of the committee.</p> <p>a) Corporate Health & Safety (2023/24) b) LGR and Partnerships (2023/24)</p>	Director of Audit TIAA Ltd	11:40
9	<p>MONITORING OF AUDIT, INTERNAL AUDIT AND OTHER RECOMMENDATIONS AND ACTION PLANS</p> <p>To receive an updated summary of actions implemented in response to audit and inspection recommendations.</p> <p>Deferred to the November meeting.</p>	Director of Audit TIAA Ltd	11:45
10	<p>TIAA INTERNAL AUDIT REMEDIAL ACTION PLAN</p> <p>To receive an update from the internal auditors on steps taken to bring the performance of the internal audit plan for 2024/25 back on track.</p>	Director of Audit TIAA Ltd	11:50
11	<p>AUDIT FINDINGS REPORT</p> <p>To receive from the external auditors the Audit Findings Report in respect of the annual audit of the financial statements.</p>	Engagement Lead Grant Thornton	11:55
12	<p>STRATEGIC RISK REGISTER</p> <p>To consider the strategic risk registers as part of the Risk Management Strategy</p> <p>a) OPFCC b) Constabulary</p>	PFCC Chief Executive DCC	12:00
13	<p>PFCC ANNUAL REPORT</p> <p>To receive a copy of the PFCCs annual report.</p>	PFCC Chief Executive	12:05
14	<p>PFCC REVIEW OF GOVERNANCE DOCUMENTS</p> <p>To receive an update in relation to the review of OPFCC Governance documents.</p> <p>a) Joint Corporate Governance Framework b) Joint Financial Regulations c) Decision Making Framework</p>	PFCC Chief Executive	12:10
15	<p>VALUE FOR MONEY:</p> <p>To receive an annual report in relation to the 2023 Value for Money Profiles within the Constabulary</p>	CC Chief Finance Officer	12:15

16	<p>JAC ANNUAL REPORT To receive the annual report of the joint audit committee following the committees review of effectiveness.</p> <p>Verbal update to be provided, this item will be deferred to a future meeting</p>	CC Chief Finance Officer	12:20
17	<p>ASSURANCE FRAMEWORK STATEMENT OF ACCOUNTS To receive a report from the PFCC CFO in respect of the PFCC and Constabulary framework of assurance:</p> <p>Deferred to a future meeting when GT are in a position to sign off the financial statements post LGPS audit.</p>	PFCC Chief Finance Officer	12:25
18	<p>ANNUAL STATEMENT OF ACCOUNTS To receive the audited Statement of Accounts:</p> <p>a) PFCC/Constabulary Group b) Constabulary</p> <p>Deferred to a future meeting when GT are in a position to sign off the financial statements post LGPS audit.</p>	PFCC Chief Finance Officer CC Chief Finance Officer	12:30
19	<p>TREASURY MANagements ACTIVITIES To receive for information reports on Treasury Management Activity - Quarter 1</p>	Constabulary Chief Finance Officer	12:35
20	<p>POINTS FOR CONSIDERATION BY THE COMMISSIONER AND THE CHIEF CONSTABLE</p>		12:40
21	<p>AOB</p>		12:40

Future JAC Meeting Dates (For Information)

27th November 2024 @ 11.00 – Police HQ Conference Room 1 and Fire HQ Penrith

26th March 2025 @ 11.00 – Police HQ Conference Room 1 and Fire HQ Penrith

25th June 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

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

14th October 2024 - Conference Room A/B, Cumbria House, Carlisle

31st January 2025 - Committee Room 1, County Hall, Kendal

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

This page has been intentionally left blank.



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 June 2024
Conference Room 1, Police HQ, Penrith, at 13.00pm.

PRESENT

Mr Malcolm Iredale (Acting Chair)
Wing Commander (Retired) Tim Mann
Mr Jake Cornthwaite
Mr Mike Roper

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

Deputy Chief Constable (DCC), (Darren Martland)
Constabulary Chief Finance Officer (CC CFO), (Michelle Bellis)
Group Accountant (GA), (Lorraine Holme)
Financial Services Trainee (FST), (Megan Owens)

Internal Audit

Director - Local Government and Emergency Services, TIAA, (Fiona Roe)

External Audit

Audit Manager (AM), Grant Thornton LLP, (Hannah Foster)

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

The Acting Chair called the meeting to order at 13:00hrs.

1. APOLOGIES FOR ABSENCE

Apologies were received from:

Mrs. Fiona Moore (Chair)

Mr. Malcolm Iredale acted as Chair in Fiona's absence.

2. URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC

One paper was a Part 2 item and was discussed in the meeting whilst no members of the public were present.

3. DISCLOSURE OF PERSONAL INTERESTS

One member of the Committee disclosed that they worked for Cumberland Council and may have personal interests with item 8(d).

The member made no comments toward item 8(d) during the meeting.

4. MINUTES OF MEETING AND MATTERS ARISING

The minutes of the meeting held on 25th January 2024 were circulated to members and discussed. It was noted that the heading said 2023/24 Statement of Accounts instead of 2022/23 Statement of Accounts. Other than this minor error, no other queries were raised.

ACTION: Amend the minutes of the meeting held 25th January 2024 so it shows the 2022/23 Statement of Accounts were discussed, not 2023/24.

The notes of the previous meeting held Wednesday 20th March 2024 previously circulated with the agenda were discussed and signed by the Acting Chair. No comments were made regarding the accuracy of the minutes.

No matters arising from the minutes that were not to be discussed in the agenda.

Minutes of the meeting held 20th September were signed by the Acting Chair.

5. ACTION SHEET

(a) An Action Sheet for 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 couple of queries were made on the following –

Item 843 – The Acting Chair asked if Financial Services were wanting input from the Committee at this meeting or if they already had what they needed. CC CFO advised that Mrs. Fiona Moore had intended to discuss this with the other members at this meeting held 26th June 2024. However, in Fiona’s absence this was not done. The Committee will follow this up with Fiona at a later date.

Acting Chair confirmed that the Committee were happy with the rest of the Action Plan.

ACTION: Committee members to provide feedback to CC CFO in relation to the 360° Review so that the question set can be finalised and survey issued.

(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 noted.

6. CORPORATE UPDATE

The Acting Chair commented on how helpful it was to have received the various Corporate Updates as brief reports prior to the meeting.

(a) Members had received and reviewed the Constabulary corporate update prior to the meeting. DCC Martland provided further details and briefly highlighted certain aspects of the report. He brought specific attention to the Constabulary’s new operating model in relation to ‘Right Care Right Person’. Members had a few questions regarding this which DCC Martland answered.

DCC Martland also mentioned the Constabulary would be doing a post implementation review of Right Care Right Person which could be provided to the Committee if required.

When discussing the Wellbeing Week, which is mentioned in the Constabulary corporate update, the Acting Chair asked if PSA tests could be included, having disclosed a personal interest that he is the Secretary to the local prostate cancer support group in Carlisle.

(b) Members had received and reviewed the OPFCC corporate update prior to the meeting. OPFCC Chief Exec highlighted any updates that were of most relevance to the Committee.

No comments were noted other than the inconsistent use of PFCC and PCC in the reports provided by the OPFCC.

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

No comments were noted.

7. INTERNAL AUDIT – SUMMARY INTERNAL CONTROLS ASSURANCE (SICA) REPORT

Item 7 was initially circulated with the report pack sent out to members prior to the meeting. TIAA subsequently provided an updated report which was circulated on the day of the meeting. The updated version included more finalised reports than the original version.

TIAA talked briefly about the SICA report and explained the plan regarding Internal Audits going forward.

A member raised concerns as there are still three outstanding reports in relation to the 2023/24 audit plan and a further three that were scheduled to have started in Quarter One of 2024/25. Members questioned if the delays with 2023/24 have had a knock-on effect with 2024/25.

TIAA acknowledged that progress with Audit Reports that should have happened has not happened and reassured members that reports scheduled in Quarter One and Two are incorporated within their catch-up programme.

The Committee voiced that they had discussed an Internal Audit Recovery Plan earlier that morning with TIAA. They do not need to be closely involved with it but would like assurance that it is in place.

TIAA responded that instead of doing one annual follow up they will do quarterly follow ups that these will be reported back to each JAC meeting to keep the committee up to date going forward. TIAA hope to continue to do this, so they are not dependent on the year end process.

CC CFO added that monthly performance meetings have been booked in until the end of the Constabulary's contract with TIAA.

The Committee requested that the revised audit programme fits in with the resources already available within the Finance teams and operationally.

CC CFO responded that the Constabulary have various governance board meetings such as an Organisational board which covers the support functions and as part of this monthly meeting CC CFO provides an update on where the Constabulary is on their audit plan. This is an opportunity for any of the auditees to feedback if they see any pressure points which can then be brought up with TIAA in the monthly performance meetings.

TIAA added that they have scheduled all their audits across the year. They have also added in the recovery plan so they would be able to work out the dates each report will come to JAC.

8. INTERNAL AUDIT REPORT(S)

(a) A report on Grievance Reporting and Management was received and reviewed by

members prior to the meeting.

It was commented that there were no recommendations which seemed unusual.

OPFCC Chief Exec advised the members that Grievance Reporting and Management is looked at regularly by the Ethics and Integrity Panel to put context towards the queries regarding no recommendations.

(b) A report on Recruitment Inductions was received and reviewed by members prior to the meeting.

It was again commented that there were no recommendations which seemed unusual. The Acting Chair raised a query on if any feedback was received on how inductions are delivered.

DCC Martland responded that in exit interviews they ask for feedback on the induction received by the officer. It was also added that Learning and Development are currently looking for ways to enhance and develop the induction process.

(c) A report on ANPR Cameras was received and reviewed by members prior to the meeting.

TIAA briefly talked through the recommendations on this report.

A member asked for confirmation of whether the dates in the management comments were overrun or not.

TIAA confirmed any recommendations where the dates had passed will be incorporated into their follow up plan.

The Acting Chair raised concerns regarding the retention of data, as the report indicated that the data was not being recorded or retained as it should be. This is highlighted on page nine and states the Chief Constable is the data controller. It was questioned whether the non-retention of data is compromising the Chief Constable in his role as data controller.

ACTION: DCC Martland to raise this at the next information management board meeting.

(d) A report on Partnerships and LGR was received and reviewed by members prior to the meeting.

The Acting Chair commented that the report indicated that the strategy is out of date.

PFCC Chief Executive confirmed the strategy is not out of date as it runs until 2025 but had not been updated to reflect LGR.

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

Item deferred.

10. INTERNAL AUDIT – ANNUAL REPORT

TIAA gave a brief overview of their annual report which was received and reviewed by members prior to the meeting.

A member expressed disappointment that there was only one Operational Effectiveness Review.

TIAA acknowledged this and will take the feedback back with them.

The Acting Chair asked if the Committee were able to offer their opinion even though only 86% of the audits have been completed.

TIAA confirmed that there has been sufficient work undertaken for the Committee to provide feedback on.

11. EXTERNAL AUDIT PLAN 2023/24

AM of Grant Thornton gave a brief overview of the External Audit Plan for 2023/24 and highlighted key risks.

A member queried why the Audit Fees had increased significantly from the previous year.

CC CFO responded to this question. The Public Sector Audit contracts have been retendered as part of a national arrangement and this is the first year of the new tender arrangement. Previously there were extra audit fees charged (for Pensions, Land and Buildings work etc.) but they are now built into the scale fee.

No further comments were made.

12. RISK MANAGEMENT MONITORING

PFCC Chief Executive gave a brief background of the report which was received and reviewed by members prior to the meeting.

The Acting Chair queried if there would be any longer-term risks with the funding formula and if the general election will create any changes to the current risks.

DCC Martland advised the Committee they have projected the risks over the next five years.

A member asked if there has been a change in strategic risks following the election of the new Police, Fire and Crime Commissioner.

PFCC Chief Executive responded that although the new Commissioner has come in with fresh ideas the core business is remaining static.

A member asked if any of the priorities for the new Commissioner are likely to change.

PFCC Chief Executive explained that the existing Police, Fire and Crime plan lasts until 2025 to give some continuity through the change of having a new Commissioner. The OPFCC are currently in the process of consulting on a new plan to begin once the existing plan has come to an end. This will need to factor in any impact of a change in government.

DCC Martland added that they have put measures in place to mitigate some operational risks, this will be reviewed at the next Strategic Management board meeting and brought to the OPFCC in September.

13. ANTI-FRAUD AND CORRUPTION ACTIVITIES

Members had received and reviewed the Anti-Fraud and Corruption Activities report prior to the meeting.

No comments were noted.

14. ETHICS AND INTEGRITY GOVERNANCE

Members had received and reviewed the Ethics and Integrity Governance report prior to the meeting.

PFCC Chief Executive gave a brief overview of the report and provided more information on the Ethics and Integrity Panel themselves.

No comments were noted with regards to the OPFCC or Constabulary.

15. EFFECTIVENESS OF AUDIT

Members had received and reviewed the Effectiveness of Audit report prior to the meeting.

A member commented that Appendix A needs more details as it only includes what has been done and not what should be done.

ACTION: PFCC CFO to liaise with TIAA to create a self-assessment against Public Sector Internal Audit Standards requirements.

Another member asked if it was relevant to have this report mentioned in both the

PFCC/Constabulary and Fire JAC meetings as it felt repetitive.

PFCC CFO advised that as the JAC meetings were previously joint they produced a joint report. However, going forward now that the meetings have separated the report will also be split.

16. ANNUAL GOVERNANCE STATEMENT

Members had received and reviewed five reports relating to this item prior to the meeting.

(a) Members were happy with this report after providing comments on the Code of Corporate Governance for 2024/25 and the Annual Governance Statements for 2023/24

(b)(i) The Acting Chair queried if there should have been mention of the new Police Fire and Crime Commissioner at the beginning of this report.

PFCC Chief Exec responded that the report relates more to the consistency of the office that works behind and supports the Commissioner.

The Acting Chair had some queries regarding the new Procurement Act that comes in October 2024. He questioned if it was relevant as the Annual Governance Statement is referring to 2023/24. In part (c)(i) he highlights where this affects the report specifically.

PFCC CFO responded that it is a new piece of legislation, but it is not specifically referenced in the report as then every small change of every piece of legislation would then need to be referenced going forward. This report outlines how the OPFCC responds to any changes made in legislation as and when they arise on a whole.

(b)(ii) No comments were made except that the Corporate Government Arrangements diagram was difficult to read.

(c)(i) The Acting Chair challenged if the principle on page seven that is marked yellow should really be yellow as it is referring to 2023/24 so it should reflect the Procurement Act for 2023/24, not the new one coming into play in October 2024.

It was noted that other items on pages eleven, sixteen and thirty-seven were marked yellow but could be green as they are on track to be completed on time.

ACTION: PFCC CFO to investigate these and confirm if they can be changed to green.

The Acting Chair asked if the same language could be used when speaking about the same people as the Head of Internal Audit is also referred to as the Chief of Internal Audit, even though they are the same person.

A member commented on the content of the second point down of page 33 and the first point on page 40 as they refer to the internal audit annual report.

PFCC CFO addressed that these points should have remained highlighted as at the time they

did not have the information on the annual audit report at the time this report was issued.

(c)(ii) The Acting Chair commented on page 19 where it refers to the revised policy governance framework in 2021/22. It was questioned whether it should be 2023/24.

CC CFO advised that the whole framework was revised in 2021/22 and from then it has been kept up to date, however it still seemed relevant to mention this in the report.

A member asked if ISO accreditation 9001 is still a plan for the Constabulary.

DCC Martland advised it was an item on the agenda of the next Information Management Board meeting.

The Acting Chair then raised a comment about CPF/1 2023/24 on page twenty-seven (increasing financial understanding within the Constabulary) being superseded by CPE/3 next year. However, when looking at CPE/3 in 2024/25 on page twenty-nine it is looking more at leadership with the Deputy Chief Constable, rather than financial training and understanding.

CC CFO added that the leadership training will include a financial module based on the College of Policing's Executive Leadership Programme.

ACTION: CC CFO to add extra wording to say that the leadership training will include a financial module.

Following on from this the Acting Chair requested a JAC session on the Futures Programme.

ACTION: To include the Futures Programme when the Committee have their Budget development session in March 2025.

17. ANNUAL STATEMENT OF ACCOUNTS

The Annual Statement of Accounts (Subject to Audit) for the PFCC/Constabulary Group and the Constabulary were circulated to members prior to the meeting.

The Committee had previously sent across a list of presentational issues which have not yet been addressed.

The Acting Chair raised one issue for the Constabulary regarding the overspend on Police Officers. The figure of £1.12 million for this year is a significant increase from last year's overspend of just under £400k.

CC CFO responded the Constabulary saw a significant increase in overtime because of Operation Equate and Operation Focus. Both of which are likely to continue into this year and cause pressures. Another factor towards the overspend was the Uplift Programme which the Constabulary purposely went high early to avoid being penalised for not achieving the target uplift numbers. In 2024/25, the Constabulary have £3.6 million worth of specific grant which

is conditional on attaining those numbers in the Uplift Programme.

The Committee were unable to read the Annual Statements of Accounts within a week. They asked if there was a specific time their comments would be required.

CC CFO asked that any comments could be received by the end of July.

ACTION: To receive members comments on the Annual Statements of Accounts by end of July 2024.

18. TREASURY MANAGERMENTS ACTIVITIES

Members had received and reviewed the Treasury Management Activities 2023/24 Quarter 4 and Annual reports prior to the meeting.

No comments were noted.

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

Members raised again concerns regarding the delays of Internal Audits. It was questioned who would be responsible for the oversight of the Internal Audit Recovery Plan.

PFCC Chief Executive answered that the OPFCC holds an executive board for both Police and Fire. They will take the issues around Internal Audit that the Committee has raised in this meeting and bring them formally to the Commissioner and the Chief Constable.

ACTION: PFCC CE to raise the Committee members concerns around Internal Audit at the next executive board meeting.

Members would also like to raise concerns regarding Item 8(c) and the data regulations for the ANPR Cameras. And asked if it could be checked if the Chief Constable is responsible for the data of the ANPR system, because at a certain time the date was not maintained or kept for two years, and the Chief Constable could be compromised by this.

20. AOB

The Acting Chair asked the attendees to reflect on the pros and cons of split PFCC/Constabulary and Fire JAC meetings and to think if there might be a better way of actioning certain aspects.

Meeting ended at 14:35hrs.

Signature_____

Date_____

Future JAC Meeting Dates (For Information)

27th November 2024 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

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

25th June 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

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

14th October 2024 - Conference Room A/B, Cumbria House, Carlisle

31st January 2025 - Committee Room 1, County Hall, Kendal

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

This page has been intentionally left blank.

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	Comments	Status
836(b) (22/11/23)	Minutes of the Previous Meeting	CC CFO	Mid 2024	<p>CC CFO to send a link to the HMICFRS PEEL Inspection report (once released) to the committee members to avoid having to keep checking.</p> <p>February 2024 – The final report is expected to be published May/June and a link will be emailed.</p> <p>March 2024 – Link to the HMICRS VFM profile page of HMICFRS website circulated to members 25/03/24.</p> <p>June 2024 – The publication to the HMICFRS PEEL inspection report has been delayed until after the general election. The expected release date is now 23/07/24.</p> <p>September 2024 – Report released 23/07/24 and pdf version of report emailed to members plus a link to the report on the HMICFRS website on 23/07/24.</p>	Completed
843 (22/11/23)	JAC Annual Report	CC CFO and PFCC CFO	Mar 2024 Sept 2024	<p>CC CFO and PFCC CFO to provide that 360 report to include fire next year.</p> <p>February 2024 – The JAC 360' review will be conducted in 2024 and will incorporate Fire. The annual JAC work programme has been updated to reflect this.</p> <p>June 2024- Financial Services await confirmation of the question set from the Committee before launch of the survey.</p> <p>September 2024 - Replaced by action 5 below.</p>	Completed
853 (20/03/24)	Action Sheet Ref 814	DCC Martland	June 2024	<p>DCC to provide a specific legislative change example.</p> <p>June 2024-an update will be provided at the meeting.</p> <p>This was discussed at the June Meeting and the action can now be closed.</p>	Completed

Minute Item and date	Action to be taken	Person Responsible	Target Date	Comments	Status
864 (20/03/24)	Value for Money	CC CFO	June 2024 Sept. 2024	CC CFO to circulate the link to the VFM profiles on the HMICFRS website to members and prepare a summary report for June meeting. June 2024 – The Link to VFM Dashboard was re-circulated to members 18/06/24, note per action 836b above this had already been provided on 25/03/24. The summary report in relation to the CFM profiles will be provided for the September meeting. September 2024 – The VFM report based on 2023 profiles is on the agenda.	Completed
4 (26/06/2024)	Minutes of a previous meeting	CC CFO	Sept. 2024	CC CFO to amend the heading of the minutes of a meeting held 25 th January 2024 to discuss the 2022/23 Statement of Accounts (minutes say 2023/24).	Completed
5 (26/06/2024)	360° Review Questions	JAC Committee Members	July 2024	JAC Committee members to provide feedback to CC CFO in relation to the 360° Review so that the question set can be finalised and survey issued. August 2024 – A reminder email sent to the committee. Malcolm Iredale to forward a combined response from the committee on 19/08/24, the agenda item in relation to JAC review of effectiveness and annual report will now be deferred to a future meeting.	Overdue
8(c)	Internal Audit Reports	DCC Martland		DCC Martland to ask if the lack of retention of data with the ANPR cameras is compromising the Chief Constable at the next information management board meeting. September 2024 – An update was provided to members by email 23/07/24.	Completed
15	Effectiveness of Audit	OPFCC CFO		OPFCC CFO to create a self-assessment against Public Sector Internal Audit Standards requirements August 2024 – The PFCC CFO has asked the Head of Internal Audit to Prepare the self-assessment document.	Ongoing within original timescale

Minute Item and date	Action to be taken	Person Responsible	Target Date	Comments	Status
16(c)(i)	Annual Governance Statement	PFCC CFO		PFCC CFO to review items marked yellow and change them to green if they are on target to complete within the timescale. September 2024 – These have been updated for the finalised version of the AGS.	Completed
16(c)(ii)	Annual Governance Statement	CC CFO		CC CFO to add extra wording to CPE/3 for 2024/25 to advise that the leadership programme will include a financial module. September 2024 – These have been updated for the finalised version of the AGS.	Completed
16(c)(ii)	Annual Governance Statement	CC CFO and PFCC CFO	March 2025	To include the Futures Programme in the Committee budget development session in March 2025. September 2024 - This has been added to the work programme and will be incorporated into the development session in March.	Ongoing within original timescale
17	Annual Statement of Accounts	JAC Committee Members	July 2024	To receive members comments on the Annual Statements of Accounts by end of July 2024 July 2024 – Email received from Malcolm Iredale 30/07/24. September 2024 - The Financial Services Team provided a response to MI/members and have incorporated any changes into the finalised SoA where required/possible.	Completed
19	Points for Consideration	PFCC CE		PFCC CE to formally raise the Committee members concerns around Internal Audit at the next executive board meeting September 2024 – A remedial action plan to catch up on remaining 2023/24 audits and the 2024/25 audit plan has been put in place and this was discussed with CC and PFCC at the Police Executive Board on 01/08/24.	Completed

This page has intentionally left blank

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 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.	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.	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

This page has intentionally left blank

Chief Officer Group



TITLE OF REPORT: Joint Audit Committee – Constabulary Corporate Update

DATE OF MEETING: Wednesday 25th September 2024

ORIGINATING OFFICER: DCC Darren Martland

Constabulary Performance Overview *(Year to date to include exceptions and comparisons (where available))*

For the Year to Date (01/04/2024 – 27/08/2024)

- 95.6% of 101 calls answered in less than 5 minutes
- 94.6% of 999 calls answered within 10 seconds
- Cumbria are 6th place nationally for 999 call response (12 month national data up to end of May 2024)

Performance Exceptions

- Reduced residential burglary by 11.9% (31 less homes being burgled), and have increased the positive outcome rate with 21 more offenders being brought to justice (outcome rate of 15.7%, up from 5.8% last year).
- 30.6% increase in drug possession offences being identified, resulting in 96 more individuals being brought to justice.
- 28.8% reduction in Personal Robbery offences (21 fewer victims).
- 18.3% reduction in rape offences (44 fewer victims).
- We have reduced violence **with** injury by 5.9% (124 fewer victims).
- Shoplifting has increased by 15.3% (128 more offences), but the positive outcome rate has increased (36.0%, up from 34.9% against a national average of 21.4%).
- Outcome rate for Hate Crime has increased (21.3%, up from 18.2%), with 21 more offenders brought to justice
- 11.3% reduction in ASB (234 less incidents)

Corporate Updates *(Budget, Savings, HR and Inspection)*

The most significant issues affecting the Constabulary are:

- Successful introduction of *Right Care Right Person* (July 2024).
- Op. Enhance – 18 x 'ASB and serious violence Hotspots' across the county launched in July 2024.
- HMICFRS Publication (July 2024) – The Constabulary achieved the following grades: 1 x Outstanding, 6 x Good and 2 x Adequate.
- Operation Navette (Cumbria – Op. Mustang) – National policing mobilisation, following the murder of 3 x children in Southport, Merseyside, and subsequent disorder experienced across the country.
- Activation of Op. Drakeful following the prison establishment approaching capacity.
- Budget Savings Programme (Futures) developed and initial reporting to the Chief Constable in Sept. 2024.

- Introduction / Roll Out of updated Body Worn Cameras (BWC) to front-line officers that allows ‘live streaming’ of operational incidents.

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

- Mobilisation of Constabulary resources to meet national public order commitemnet in response to Op. Navette. Officers from Cumbria Constabular were deployed throughout the county and, in addition, provided mutual aid support to Merseyside and Northumbria Police.
- Kendal Calling (Music Festival) in July 2024.
- Appleby Fair (June 2024)
- Barrow v’s Carlisle (August 2024).

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

Summer safety campaign ran over the past few months, focussed on:

- Violence and Domestic abuse over Euro 2024 – June / July
- Drink and drig drive campaigns
- Safety at Festivals – including Kendal calling
- Crime prevention campaigns – Burglary, cyber crime, ASB
- Op Mustang – Public safety, reassurance messages preventing violent disorder in Cumbria
- “Zombie knife” and machete amnesty ahead of new legislation, end Sept.

Op Tributary 2nd September:

- Retrial of 3 brothers who are accused of historic sex offences (1998-2008) involving the exploitation of underage girls in Barrow and Leeds.

Constabulary engagement event – Saturday 7th September:

- Hosted by the Chief and attended by OPFCC, MPs and Councillors for Cumbria invited.

Op Ridge 11th September:

- Pre Inquest hearing into the death of Sergii Kuzmenko, shot by police officers, responding to the concern for safety of a child in December 22 in Carlisle.

October: Week of action tackling County Lines drugs supply.

Op Focus 1st – 21st October:

- Trial to start for the murder of Paul Taylor concerning the death of a person reported missing from Annan in October 2023. Body found in May 2024 and linked to an attempted Murder in Yorkshire.

SUPPORTED / REJECTED.	ACTION REQUIRED <i>Clarification, further information etc.</i>
Report presented for Information Purposes only.	Verbal update / explanation will be provided to the panel members, if required.

Darren Martland
Deputy Chief Consable



Joint Audit Committee

Title: OPFCC Corporate Update

Date of Meeting: 25 September 2024

Agenda Item No: 6b

Originating Officers: Gill Shearer, Chief Executive

This update provides the Joint Audit Committee with a headline summary of recent developments within the Office of the Police, Fire and Crime Commissioner.

1. **New Police, Fire & Crime Plan**

Following the election of a new Police, Fire and Crime Commissioner, David Allen plans are underway to develop a new Police, Fire and Crime Plan. Over the past few weeks partners, stakeholders and the communities of Cumbria have been canvassed for their views on what the policing and fire priorities should be for 2024-2028. The consultation ended on the 5 September. The Plan is being developed and a draft would be presented to the Police, Fire and Crime Panel in October, following which it will be launched in November 2024, setting out policing and fire priorities for the next 4 years.

2. **PFCC's First 100 days**

The Commissioner recently celebrated his first 100 days in office. An article outlining the differences he has made since coming into office can be found on the OPFCC website - <https://cumbria-pfcc.gov.uk/news/david-allen-making-a-difference-in-his-first-100-days>, along with other news articles.

3. **National Portfolios**

The Commissioner has been appointed as Chairman on the Police Digital Services (PDS) Board and PDS Audit and Risk Committee. The Boards are responsible for coordinating, developing, delivering, and managing digital services and solutions that enable UK policing to safely use technology to improve public safety.

Cumbria's voice will also be heard in connection to Serious Organised Crime (SOC) as the Commissioner takes on the role of Vice Chair for the Serious Organised Crime and Specialist Capabilities Board for the Association of

Police and Crime Commissioners (APCC). The Board leads the APCCs work to tackle serious organised crime, including the delivery of the SOC strategy and support for Regional Organised Crime Units (ROCU).

The Commissioner sits on the Blue Light Commercial Board to monitor and oversee the company's operation, consider strategic issues and risk and ensure that Blue Light Commercial can achieve their aim of partnering with blue light organisations to influence the use of public resources, creating social value put back directly into front-line services.

4. Finance

2025/26 Budget Setting

Work is currently underway in relation to budget setting for 2025/26 and MTFP to 2029/30.

Internal Audit Contract Tender

The process to select an internal audit provider from 01/04/25 is now underway with formal responses to invitation to tender due back on 30/09/24. A representative from JAC has been invited to sit on the panel.

JAC Recruitment

The current JAC chair Fiona Moore comes to the end of her 10 year maximum term of office in March 2025, the process to recruit a replacement chair of JAC will commence shortly and members will be advised at different stages of the process. Existing JAC members will be invited to express an interest in the position and will be considered alongside any external applicants.



Joint Audit Committee – 25 September 2024

Item 06c Corporate Update – Finance

2023/24 Accounts

The external audit of the 2023/24 statement of accounts is substantially completed and the draft audit findings report (AFR) from Grant Thornton appears on the agenda. The AFR explains that the audit can not be formally signed off until after the audit of the LGPS accounts has been completed. The audit report includes one adjustment for £4.2m in relation to the treatment of funding set aside for the national DDAT programme where initial treatment as a provision has been changed to contribution to an earmarked reserve. This is in relation to complex accounting rules and in no way reflects on the overall position of the PFCC/Constabulary. Subject to the conclusion of the LGPS work, the auditors intend to issue an unqualified opinion on the 2023/24 statement of accounts.

Pay Award

In July, the Chancellor announced that the recommendation of the Police Pay Review Body to award police officers a pay award of 4.75% from September 2024 had been approved. The announcement in relation to police staff is currently awaited but in previous years has mirrored that awarded to police officers. An assumption of 2.5% had been included in the budget setting exercise for 2024/25. It is estimated that the increased amount of the pay award of 2.25% (4.75%-2.5%) will cost approx. £1.6m for the part year effect in 2024/25 with a full year effect of £2.78m in 2025/26. The HO have advised that policing as a whole will be provided with £175m in 2024/25 to offset this increased award, at this stage the exact allocation to Cumbria has not been confirmed and as such the working assumption included in current forecasts is that there may be a cost of around £250k that falls to be met by Cumbria. The funding for 2025/26 and beyond should form part of the HO funding settlement which is expected to provide funding for 3 years.

2025/26 Budget Setting

Work is currently underway in relation to budget setting for 2025/26 and MTF to 2029/30.

Internal Audit Contract Tender

The process to select an internal audit provider from 01/04/25 is now underway with formal responses to invitation to tender due back on 30/09/24. A representative from JAC has been invited to sit on the panel.

JAC Recruitment

The current JAC chair Fiona Moore comes to the end of her 10 year maximum term of office in March 2025, the process to recruit a replacement chair of JAC will commence shortly and members will be advised at different stages of the process. Existing JAC members will be invited to express an interest in the position and will be considered alongside any external applicants.

Steven Tickner

OPFCC Chief Finance Officer

Michelle Bellis

Constabulary Chief Finance Officer



Internal Audit

FINAL

PFCC Cumbria & Cumbria Constabulary


Assurance Review of Corporate Health and Safety

2023/24

July 2024

Executive Summary

OVERALL ASSESSMENT






ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

H&S/02 - The organisation may not be fully compliant with H&S Legislation by not having a corporate risk assessment on the management of stress.


SCOPE

The review considered the adequacy of the arrangements for managing the health and safety requirements of the Police, Fire and Crime Commissioner and The Constabulary. The review considered the arrangements for compliance with key requirements of health and safety legislation but does not represent an exhaustive review of compliance with all health and safety legislation and cannot be relied upon as such.

KEY STRATEGIC FINDINGS

-  The Constabulary has a dedicated individual to provide health and safety advice, strengthening the organisation’s ability to comply with regulations.
-  The eLearning Suite hosts nineteen modules for health and safety training, however, the majority of these are elective rather than mandatory due to a wide variety of roles, it would be challenging to assign mandatory elements to specific role.
-  Accidents and near miss reports were evidenced for all incidents sampled during testing.

GOOD PRACTICE IDENTIFIED

-  Site inspections have been a focus of the new Health and Safety advisor and are currently all being brought up to date.

ACTION POINTS

Urgent	Important	Routine	Operational
0	3	2	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	<p>The Constabulary has an induction process that outlines the expected training required to be completed from the E-Learning Suite. There are three mandatory courses to complete from the learning suite, which has nineteen subjects that are health and safety related; the remainder are currently elective. Discussions with the Health and Safety Advisor confirmed that this was because of the wide variety of roles it would be challenging to assign mandatory elements to specific roles and that the staff member should be pointed to the training relevant to them.</p> <p>Elective rather than mandatory training may lead to staff not completing training and being unequipped to deal with certain scenarios; a review into changing elective modules to mandatory for specific roles would reduce the risk of accidents or near misses.</p>	<p>A review of all health and safety modules on the E-learning suite be undertaken to identify which modules can be assigned to roles as mandatory rather than elective, to provide additional guidance and knowledge across the workforce.</p>	2	<p><i>S- Carry out a full review of available Health & Safety e learning courses on College Learn to identify if specific knowledge and training is required within departmental roles.</i></p> <p><i>M- Consult with departments.</i></p> <p><i>A – Add mandatory training to departmental induction.</i></p> <p><i>R – Managers should ensure their staff are suitably trained in areas of Health & Safety which is relevant to the role.</i></p> <p><i>T – At departmental induction and periodically.</i></p>	30/11/24	H&S Advisor and digital learning manager

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	A sample of 18 members of staff covering office staff and police officers was selected for testing. Testing focused on confirming that induction forms, fire safety training, manual handling and DSE assessments have been completed. Of the 18 reviewed it was identified that 14 training areas were missing, including one member of staff who does not have any record of training. Discussions with the Health and Safety Advisor confirmed that training during induction is not validated at any point by the tutors which is reflected in the testing results.	All health and safety training be required to be reviewed and signed off by appropriate persons, such as line managers or tutors.	2	<p>S- CSD must monitor and follow up completion of mandatory H&S training with line managers. Tutors to police students must ensure completion of mandatory H&S training before completion of basic training.</p> <p>M- check new starter induction checklist for staff and PEQF checklist for Officers.</p> <p>A – Tightening up line management responsibilities.</p> <p>R – Managers should be proactively monitoring the training completed by officers and staff within their areas of responsibility.</p> <p>T – With immediate effect.</p>	With immediate effect	Line Managers through CSD and L&D
4	Directed	Recommendations made during site inspections by the Health and Safety Advisor are not given deadlines or RAG/Risk ratings. Discussions with the Health and Safety Advisor stated that resource pressures for the Regional Advisors and Estates Team would	Recommendations made on health and safety inspections be given a RAG rating to identify where higher level recommendations remain not implemented.	2	<p>S- Site H&S Inspections have been carried out over the previous 14 months with two still to be done. Teams with actions have previously used the inspection report as the action plan. Recently Durrhill station had an</p>	With immediate effect	H&S Advisor and action owners

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)
		make deadlines unfeasible. Considering this challenge, introducing a RAG risk rating system enhances clarity, prioritises actions, and improves communication in managing health and safety risks. This would also allow for enhanced reporting to the Health and Safety Committee by highlighting the number of high, medium and low risks throughout the Constabulary.			<p><i>action plan created by the estates team to track progress. Going forward, a detailed action plan will be produced by the H&S Advisor to highlight priorities using a RAG rating system before delivery to the action owners.</i></p> <p><i>M- Future action plans to be reviewed at the monthly estate's meetings.</i></p> <p><i>A – Easily achievable.</i></p> <p><i>R – This will assure work completion and H&S risk management in all areas.</i></p> <p><i>T – With immediate effect.</i></p>		

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)
1	Directed	<p>The Constabulary owns and maintains a Health and Safety Policy that was last approved by the Chief Constable and the Police, Fire and Crime Commissioner in October 2023. The Policy has a three year review cycle.</p> <p>The policy does cite that the Health and Safety Committee must review the policy annually and this was due for May 2024. The Health and Safety adviser confirmed that the committee has not met since October 2023 and that the next review is scheduled for July 2024. The policy also includes a record of changes made the policy over the last ten years.</p>	The Health and Safety policy be reviewed in line with the document review cycle set out within the policy.	3	<p><i>S - The H&S Policy statement of intent is reviewed and signed by the Chief Constable and the Police, Fire and Crime Commissioner every three years or on appointment change. The details of the H&S Policy are reviewed annually at the H&S Committee meeting to highlight amendments.</i></p> <p><i>M – The policy can only be reviewed and approved by the H&S Committee if Committee meetings are held in line with the terms of reference.</i></p> <p><i>A – Only if meetings are held as scheduled.</i></p> <p><i>R- A review cycle is set to ensure compliance and accuracy so should be adhered to.</i></p> <p><i>T - This will be carried out on July 1st, 2024, at the H&S Committee meeting.</i></p>	01/07/24	H&S Advisor, DCC and PA

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	Delivery	<p>The two most recent quarter's reports for Health and Safety Performance Report were reviewed. The data in the reports is collated by the Health and Safety Advisor.</p> <p>The reports were found to be comprehensive and include data on issues such as time lost to injury, near miss trends, accidents, assaults and issues of note.</p> <p>Health and safety data for estate issues were limited to one section of the report, which listed the sites due for inspection. There was no detailed information on inspections for other sites completed recently. Additionally, in the Q3 report, five sites were scheduled for inspection in Q4, yet the Q4 report stated that these same sites were now scheduled for Q1 without providing any context for the delay.</p>	The Health and Safety Performance Report be enhanced to include information of inspections completed and reasons for those that are delayed.	3	<p><i>S - Previous quarterly reports have stated which stations have been inspected. The forecast for inspections included within the COG quarterly reports are only a guide to show the intention of work as proactive measures. Sometimes time restraints and workload on the H&S Advisor mean that inspections need to be pushed back and fitted in around other commitments. This should maybe be made clear within the report in the future.</i></p> <p><i>M – Should be recorded in future COG reports.</i></p> <p><i>A – This is an easy change to process.</i></p> <p><i>R – Senior Management and police and staff associations should be informed of the inspection programme and progress or delays.</i></p>	With immediate effect	H&S Advisor

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 identified.				

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Andrew McCulloch	Director of Audit	Andrew.McCulloch@tiaa.co.uk	07980787926
James Back	Senior Auditor	Jame.Back@tiaa.co.uk	07814581890

Constabulary Staff	Title
Philip Collins	Health and Safety Advisor

Exit Meeting Date	6 th June 2024
Attendees	Philip Collins, Health and Safety Advisor

Director/Commander Comment	<p>The report will be discussed at Organisational Board and any actions managed through that governance arrangement.</p> <p>ACC Blackwell</p>
Deputy Chief Constable's Comment	<p>I have reviewed the audit report, management comments and the comment from ACC Blackwell with regards to how the issues will be addressed via the Organisational Governance Board.</p> <p>I note that the audit report provides 'reasonable assurance' and contains five 'Action Points' for improvement (3 Important and 2 Routine), and can provide an assurance that plans are in place to address the 'Action Points' over the next 3 x months and updates will be monitored and reviewed at the (Strategic) Health and Safety Board (next meeting 1st July 2024).</p> <p>DCC Darren Martland</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.	Partially in place	1, & 2	-
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	3, & 4	-

Other Findings

- The Health and Safety Policy outlines the responsibility of all parties within the Constabulary. The policy also directs employees to supporting policies via links; these include but are not limited to Accident / Incident Reporting, Defect / Damage Reporting, Fire Safety and arrangements for inspections.
- Discussions with the Health and Safety Adviser confirmed that there are four Inspectors responsible for Health & Safety. Increasing the number of Inspectors from three to four over the past eighteen months when the county was split from three regions to four has improved the processes. There has been no reduction in compliance due to staff absences or similar issues.
- The Constabulary own an Occupational Health, Safety and Wellbeing Risk Register that identifies risks relating to health and safety and is listed as “There is a risk that the Constabulary would not have access to any health and safety advice if the Health and Safety Adviser were to be off work for a prolonged period of time”. The register does contain mitigating actions, inherent and residual risks and responsibilities.

Other Findings



A sample of thirty incidents was selected for review. This included incidents, accidents as well as near misses. Every incident reviewed had a completed incident form presented and signed off. For accidents, the Health and Safety Regional Inspector (H&SRI) vets the forms to ensure the investigation has been handled correctly. Discussions with the Health and Safety advisor confirmed that the supervisor completes the initial investigation with the injured person and submits it via email. The H&SRI is responsible for reviewing, commenting, and closing the report.



The Constabulary owns seventeen buildings that they are responsible for. It was identified through discussions with the Health and Safety Advisor that inspections had previously been sporadic to their appointment with inspections having taken place between seven and nine years apart in some instances. The current advisor has been working diligently to bring all stations up to date with inspections and at the time of the audits there were just two sites that were past their review date, which were scheduled. The intention is to conduct these inspections every two years moving forward.



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	5	-
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.	Out of scope	-	-

Other Findings



The Health and Safety Advisor collates relevant data for issues such as time lost to injury, near miss trends, accidents, assaults and issues of note for the quarterly reporting. Additional information on site inspections completed or missed should be included to ensure that readers are fully apprised on performance and issues.

Scope and Limitations of the Review

- 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

- 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

- 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

- 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

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

Release of Report

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

Stage	Issued	Response Received
Audit Planning Memorandum:	20 th May 2024	20 th May 2024
Draft Report:	12 th June 2024	25 th June 2024
Final Report:	5 th July 2024	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	PFCC Cumbria & Cumbria Constabulary		
Review:	Corporate Health and Safety		
Type of Review:	Assurance	Audit Lead:	James Back

Outline scope (per Annual Plan):	The review considered the adequacy of the arrangements for managing the health and safety requirements of the Police and Crime Commissioner and The Constabulary. The review considered the arrangements for compliance with key requirements of health and safety legislation but does not represent an exhaustive review of compliance with all health and safety legislation and cannot be relied upon as such.
Detailed scope will consider:	<p>The review will set out to provide assurance that the PFCC and Constabulary has robust processes in place for arrangements for corporate health and safety management.</p> <ul style="list-style-type: none"> • The policy and procedures for the health and safety arrangements are up to date and provide adequate guidance to all users on the required actions to be taken and records to be maintained. • Risks associated with health and safety have been considered and appropriate mitigating controls are identified and operated. • There is an effective management structure in place, which are competent in health and safety and have sufficient resources to deliver health and safety. • There is a suitable and sufficient training strategy in place for staff to carry out their health and safety duties. • Senior management and appropriate groups are suitably and periodically provided with health and safety performance information.
Requested additions to scope:	(if required then please provide brief detail)
Exclusions from scope:	

Planned Start Date:	24th May 2024	Exit Meeting Date:	06/06/2024	Exit Meeting to be held with:	Health and Safety Advisor
----------------------------	---------------	---------------------------	------------	--------------------------------------	---------------------------

SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	
Have there been any significant changes to the process?	
Are there any particular matters/periods of time you would like the review to consider?	



PFCC Cumbria

Assurance Review of Partnerships and Local Government
Reorganisation

2023/24

September 2024

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The County of Cumbria has seen some significant landscape changes both in terms of health reorganisation and local government reorganisation on which has seen the County move from a County Council and six District Councils to two Unitary Authorities. The Safer Cumbria Partnership has remained a stable body in these changing times and is working across all partners to ensure that the reorganisation brings forth opportunities that recognises best practices and any associated areas of improvement.

SCOPE

The review considered the forming of relationships and arrangements with the newly formed unitary authorities of Westmorland and Furness, and Cumberland. The full scope agreed included partnerships established for County Drugs, Safer Cumbria, and Serious Violence.

KEY STRATEGIC FINDINGS



A Safer Cumbria Partnership Strategy is in place, however, requires updating to reflect key changes.



A Delivery Plan is documented and in place for all Groups. These were confirmed as having been approved by the Safer Cumbria Partnership Board.



Performance for each business area/group is regularly monitored by the relevant Boards/Operational Groups, including the Safer Cumbria Main Board.

GOOD PRACTICE IDENTIFIED



Management confirmed that for the year 2025 and beyond, the Partnership will be reviewed to ensure it is still fit for purpose and to ensure that it meets the needs of the partner agencies at a local and national level.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	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	The Safer Cumbria Partnership provides a forum for partner organisations to work together to deliver a coordinated approach to such areas as combating drugs and serious violence across Cumbria. The key/main functions of Safer Cumbria include Criminal Justice, Serious Violence and Drugs. A Strategy that directs the process relating to the period 2020-2025 is in place. The Strategy outlines the key priorities for the Safer Cumbria Partnership and how the priorities will be delivered to ensure positive outcomes and great service delivery. The Strategy also includes the "Crime and Community Safety Agreement" which delivers the statutory duty under Section 17 of the 1998 Crime and Disorder Act, stipulating that two tier authorities are required to prepare a Crime and Community Safety Agreement for the County. It was, however, noted that the Strategy is out of date and has not been updated following changes and reorganisations made through the local government reorganisation (LGR), Health Reforms, structural changes and key/main functions.	The Safer Cumbria Partnership Strategy be updated to reflect key changes as a result of the newly formed unitary authorities including structural and functional changes.	2	<p><i>The changes to the Local Authority Landscape have been recognised through the work of the Safer Cumbria Partnership and named individuals from both Local Authorities are in attendance at both the main board and across the associated subgroups, with all terms of reference updated to reflect the changes.</i></p> <p><i>The changes to the strategy need to be made out with of the office due to the design packages required. This work is scheduled in with the Force Marketing and Media Department.</i></p>	31/07/24	Safer Cumbria Business Manager

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)
2	Directed	No strategic risks in relation to Safer Cumbria Partnerships have been identified by the OPFCC. Given the collaborative and preventative work involved to ensure tangible improvements and outcomes are delivered to enhance the lives of the people of Cumbria, it is recommended that the risk management of this area remains a focus with mitigating controls listed and being regularly reviewed.	Risks in relation to Safer Cumbria Partnership arrangements be identified and appropriate controls recorded.	2	<i>The risk has been added to the PFCC Operational Risk Register and has been assessed with a mitigated total score of 2 due to the review work carried out and the continuing positive collaboration.</i>	Complete	Safer Cumbria Business Manager

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	Principal Auditor	Ade.Kosoko@ttaa.co.uk	07779031139
Andrew McCulloch	Director of Audit	Andrew.McCulloch@ttaa.co.uk	07980787926

PFCC Staff	Title
Wendy Doreen-Binks	Business Manager
Jo Woof	Partnership Analyst

Exit Meeting Date	4 th April 2024
Attendees	Wendy Doreen-Binks, Business Manager Jo Woof, Partnership Analyst
OPFCC Chief Executive Comment	I welcome the report into an important partnership business area that has experienced significant change in the last 12 months. The report reflects the good work by the Safer Cumbria Manager to ensure the OPFCC delivers its statutory functions and makes a real difference to the people of Cumbria across a broad spectrum of crime areas. The recommendations will be easily addressed.
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.	Partially in place	1	-
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Partially in place	2	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-

Other Findings

- The Safer Cumbria Partnership Strategy sets out the different Boards, Groups, Forums and Safety Partnerships that works together with Safer Cumbria Partnership to deliver the outcomes of the Safer Cumbria Strategy. Terms of References are in place for the individual Boards and Subgroups.
- A meeting structure is in place for all Boards and Groups of the Safer Cumbria Partnership, and this is set out within the Accountability Framework. Each have different overarching aims and different meeting cycles. Testing of two subgroups and the main Board confirmed regular meetings being held and discussions of the set priorities taking place with the most recent meetings dated November 2023, December 2023, and March 2024. Other meetings held include multi -agency/ Community Safety Partnership meetings with the two newly formed unitary authorities and with other members of the Safer Cumbria Partnership.
- The Safer Cumbria Partnership in consultation with relevant stakeholders and data obtained from local and national sources, such as the Cumbria Crime and Community Safety Strategic Assessment and the Cumbria Police Force Management Statement, have identified and determined key priorities needing dedicated input from the Partnership.
The following priorities have been agreed: Domestic & Sexual Abuse, Serious Violence and Crime, Reducing Reoffending and Covid-19 Recovery and Stabilisation. In addressing each priority areas, overarching outcomes have been identified. For example, for Serious Violence/ Violent Crime, one of its outcomes is to reduce serious violence linked to the nighttime economy. These priorities and their outcomes are monitored by the Main Board during each of their meetings.
- Delivery plans have been developed by the different business area groups to address issues relating to these priority areas together with implementing national initiatives and managing day to day activities amongst the key functions.
- It was noted other areas of work such as Modern Slavery, Hate Crime, Anti -Social Behaviour are also considered together with these priorities.



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

- The Delivery Plans for each business groups contain measurable actions that are monitored and evaluated to demonstrate successful completion and highlight areas requiring attention. The main Board provides oversight of this by holding the business groups to account against these delivery plans during the meetings of the Main Board and at the December meeting undertaken each year. Testing confirmed the Main Board determines the overarching strategic priority areas annually. It was further identified that Safer Cumbria measures performance based on a set of national performance related indicators as part of its key functions.
- It was confirmed that each Business Area reviews their performance based on the set priorities and delivery plan and provides an update to the relevant Group. An example of a performance reviews was evidenced during the audit. This showed relevant data obtained nationally and locally including trends and progress made to one of the priorities (Reducing Offending), providing details on actions taken such as pathway programmes and housing and actions for the forth coming year.
- Testing identified the Main Board approved the delivery plan for each area in December 2022. It was, however, confirmed that for the Community Safety Group, the delivery plan is being drafted following the formation of the two unitary authorities.
- Information provided during the audit confirmed that there was less demand for Class A drugs in South Cumbria due to work undertaken by One CLIC and Cumbria Constabulary. In relation to Serious Violence, it was confirmed that during the 12-month period November 2022 to October 2023, violence against the person decreased by -8.3% (-1430 offences) although some categories remained high when compared with the full pre-Covid year of 2018/2019. It was further confirmed that there was a 32.5% increase of possession of weapons. Action plans are in place for 2024/25 to support the delivery of the set priorities.
- Testing identified that there is no data sharing agreement in place between Safer Cumbria and its related partners. Management confirmed that partners have their own data sharing agreements in place and that good working relationship over the years have resulted in excellent data sharing arrangements in place. It was further confirmed that the only data received is performance related and Safer Cumbria does not receive or tend to deal with personal details or specific spaces. In December 2023, during the Safer Cumbria Partnership Board discussions were held around adopting the national CJ Data sharing Memorandum of Understanding (MOU) but this was deemed not necessary as there have been no recognised issues with sharing data. It was noted that the Board however agreed to re- visit this if data sharing ever became less effective or an issue.

Other Findings



A CONTEST Board based on national requirement is in place. It was noted, the CONTEST Board oversees all the 4 Ps of CONTEST work; Prevent, Pursue, Protect and Prepare. It was further noted that the delivery plans around CONTEST sit with the relevant area of the 4Ps i.e. the Prevent Board which is a Local Authority responsibility has its delivery plan for the areas of the business that it covers. The CONTEST Board receives information on this.



Management stated that for 2025 and beyond, the Partnership will be reviewed to ensure it is still fit for purpose and to ensure that it meets the needs of the partner agencies at a local and national level.

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:	10 th March 2024	10 th March 2024
Draft Report:	19 th April 2024	23 rd May 2024
Final Report:	23 rd May 2024	
Revised Final Report:	11 th September 2024	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	PFCC Cumbria		
Review:	Partnerships and LGR		
Type of Review:	Assurance	Audit Lead:	Ade Kosoko

Outline scope (per Annual Plan):	The review will consider the forming of relationships and arrangements with the newly formed unitary authorities of Westmorland and Furness, and Cumberland. The full scope to be agreed.		
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>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.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	

Planned Start Date:	15/03/2024	Exit Meeting Date:	04/04/2024	Exit Meeting to be held with:	Wendy Doreen Binks (Business Manager) and Jo, Woof (Partnership Analyst)
----------------------------	------------	---------------------------	------------	--------------------------------------	--

SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N



PFCC Cumbria & Cumbria Constabulary

Remedial Action Plan

September 2024

Summary

This document sets out the work being undertaken to ensure that all outstanding internal audits from 2023/24 are completed as soon as practicable and plans to ensure that the 2024/25 Audit Plan is delivered within the financial year. This report reflects the position at time of writing on 13th September 2024.

2023/24 Outstanding Work

The following outlines progress for outstanding audits from the 2023/24 Audit Plan:

Review	Current Status
Risk – Mitigating Controls	Fieldwork completed and draft report issued on 4 th September 2024.
Cyber Security Maturity Assessment	The audit has been picked up by our Digital and Cyber Assurance Specialist and fieldwork is currently ongoing. Engagement levels have been positive and work is progressing well with a conclusion to audit fieldwork expected within September.
Use of Social Media	This audit has been rolled forward to be undertaken as part of the 2024/25 Audit Plan. We have been unable to agree a date over the summer period and a provisional date has now been set for 25 th November 2024. This has not yet been confirmed with the key contact.
Follow Up	The follow up of past recommendations has confirmed that 12 were implemented. There are 22 recommendations that remain outstanding. Updates on progress were provided for 4 of these recommendations. The auditor was unable to obtain an update for the remaining 18 recommendations, mostly due to staff leave. These recommendations will be followed up as part of the quarterly review process with the next report due in November 2024. A draft report was issued on 13 th September confirming the position at this stage.

2024/25 Audit Timetable

The following schedule has been devised with dates either agreed or provisionally booked. Those highlighted in green have been confirmed with the key contact. Those in yellow have been provisionally booked with auditor availability ensured but have still to be confirmed with the key contact. Initial contact has been made for all. The Quarter provided relates to those identified in the original audit plan. Martin Ritchie, Director of Audit, started scheduling work in July and it has therefore not been possible to adhere to the planned quarters for each audit. The below plan does, however, ensure that we will be back on track by the end of Quarter 3.

Quarter	Review	Proposed Start date	Comments
Deferred from 23/24	Use of Social Media	25/11/2024	Initial attempts to book the audit for August could not be accommodated. An alternative date for November has therefore been proposed but not yet confirmed.
1	Equality, Diversity and Inclusivity	6/11/2024	Unable to progress in July as proposed due to staff absences. Date now confirmed for November.
1	Contractor Vetting	30/09/2024	Date confirmed.
1	Data Protection and GDPR	16/09/2024	Date confirmed.
2	Stop and Search	14/10/2024	Date confirmed.
2	Fleet - Fuel Usage	3/09/2024	Audit fieldwork ended with exit meeting on 10 th September. Draft report due to be issued within 10 working days from this date.
2	Use of Force Reporting	23/10/2024	Date confirmed.

Quarter	Review	Proposed Start date	Comments
2	Wanted People	29/08/2024	Audit fieldwork ended with exit meeting on 6 th September. Draft report due to be issued within 10 working days from this date.
3	Budgetary Control	14/10/2024	Date confirmed.
3	ICT – Disaster Recovery	7/10/2024	Date provisionally booked. Awaiting confirmation.
3	Business Continuity	6/11/2024	Date confirmed.
3	Payroll	25/11/2024	Date confirmed.
4	Workforce Planning	13/01/2025	Date provisionally booked. Awaiting confirmation.
4	Security of Seized Cash	3/02/2025	Date confirmed.
4	Body Worn Video	24/02/2025	Date confirmed.
3	Follow Up – Q3	17/10/2024	We will liaise directly with responsible officers for each recommendation individually.
4	Follow Up – Q4	6/02/2024	We will liaise directly with responsible officers for each recommendation individually.

The Joint Audit Findings for The Police, Fire and Crime Commissioner for Cumbria and The Chief Constable of Cumbria Constabulary

Year ended 31 March 2024

25 September 2024





The Police, Fire and Crime Commissioner for Cumbria
and Chief Constable of Cumbria Constabulary

Carleton Hall
Penrith
Cumbria
CA10 2AU

Private and Confidential

Grant Thornton UK LLP
Landmark
St Peter's Square
1 Oxford Street
Manchester
M1 4PB

T +44 (0) 161 953 6900

www.grantthornton.co.uk

Dear Mr Allen and Mr Carden

Audit Findings for The Police, Fire and Crime Commissioner for Cumbria and The Chief Constable of Cumbria Constabulary for the year ended 31 March 2024

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (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 for the preparation of the financial statements.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to drive audit quality by reference to the Audit Quality Framework. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at transparency-report-2023.pdf (grantthornton.co.uk).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Michael Green

Director
For Grant Thornton UK LLP

Chartered Accountants

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 30 Finsbury Square, London, EC2A 1AG. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

© 2024 Grant Thornton UK LLP.

Contents



Your key Grant Thornton team members are:

Michael Green

Key Audit Partner & Engagement Lead

E Michael.Green@uk.gt.com

Hannah Foster

Engagement Manager

E Hannah.R.Foster@uk.gt.com

Winnie Oduor

Engagement In-charge

E Winnie.G.Oduor@uk.gt.com

Section	Page
1. Headlines	4
2. Financial statements	7
3. Value for money arrangements	21
4. Independence and ethics	22
Appendices	
A. Communication of audit matters to those charged with governance	25
B. Action plan – Audit of Financial Statements	26
C. Follow up of prior year recommendations	27
D. Audit Adjustments	28
E. Fees and non-audit services	32
F. Draft Management Letter of Representation – PFCC	33
G. Draft Management Letter of Representation – Chief Constable	35
H. Draft Audit opinion- PFCC	37
I. Draft Audit opinion- Chief Constable	40
J. Audit letter in respect of delayed VFM work	43

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management, the PFCC and Chief Constable as those charged with governance, and the Joint Audit Committee.

Michael Green

Name: Michael Green

For Grant Thornton UK LLP

Date: 25 September 2024

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the PFCC and Chief Constable or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 30 Finsbury Square, London, EC2A 1AG. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of The Police, Fire and Crime Commissioner for Cumbria ('the PFCC') and The Chief Constable for Cumbria Constabulary and the preparation of the PFCC's and Chief Constable's financial statements for the year ended 31 March 2024 for those charged with governance.

Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion the financial statements:

- give a true and fair view of the financial positions of the PFCC and Chief Constable's income and expenditure for the year; and
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with each set of audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report) is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated

Our audit work was completed remotely during July-September. Our findings are summarised on pages 7 to 20. We have identified one adjustment to the financial statements of the Chief Constable that has resulted in a £4.2m adjustment to the Chief Constable Comprehensive Income and Expenditure Statement and one adjustment to the financial statements of the PFCC that has resulted in a £4.2m additional earmarked reserve. Audit adjustments are detailed in Appendix D.

We have also raised recommendations for management as a result of our audit work. These are set out in Appendix B. Our follow up of recommendations from the prior year's audit are detailed in Appendix C.

Our work is substantially complete and there are no matters of which we are aware that would require modification of our audit opinion for the PFCC's financial statements (including the financial statements which consolidate the financial activities of the Chief Constable) or the Chief Constable's financial statements in Appendices I and J or material changes to the financial statements, subject to the following outstanding matters;

- completion of journals testing;
- completion of work on valuation of pension fund net liability/surplus;
- receipt of IAS 19 assurances from the Pension Fund Auditor;
- Manager and Engagement Lead final reviews;
- receipt of management representation letters; and
- review of the final sets of financial statements and Annual Governance Statement.

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisations and the financial statements we have audited.

Our anticipated financial statements audit report opinions will be unmodified. Our work on the PFCC's and Chief Constable's value for money (VFM) arrangements is not yet complete. The outcome of our VFM work will be reported in our commentary on the PFCC's and Chief Constable's arrangements in our Auditor's Annual Report (AAR). We are satisfied this work does not have a material effect on our opinions on the financial statements for the year ended 31 March 2024.

1. Headlines

Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether in our opinion, both entities have put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are now required to report in more detail on the overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

We have not yet completed our VFM work and so are not in a position to issue our Auditor's Annual Report. We expect to issue our Auditor's Annual Report alongside our opinion before the end of February 2025. A letter explaining the reasons for the delay in completing this work beyond 30 September 2024 is attached in Appendix H to this report.

As part of our work, we considered whether there were any risks of significant weakness in the PFCC and Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources. We identified no risks at the planning stage and will continue to review this as we finalise our VfM work.

Our work on the PFCC and Chief Constable's value for money (VFM) arrangements will be reported in our commentary on the PFCC and Chief Constable's arrangements in our Auditor's Annual Report (AAR).

Statutory duties

The Local Audit and Accountability Act 2014 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We expect to certify the completion of the audit upon the completion of our work on the PFCC and Chief Constable's VFM arrangements, which will be reported in our Auditor's Annual Report before the end of February 2025.

Significant matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit. There continues to be a good level of engagement from the finance team, which greatly assists with the delivery of an efficient and effective year end audit process. Without the delay in receipt of assurances from the auditor of the Local Government Pension Scheme we would expect to have been able to issue the audit opinion ahead of the 30 September deadline.

1. Headlines

National context – audit backlog

Nationally there have been significant delays in the completion of audit work and the issuing of audit opinions across the local government sector. Only 12% of local government bodies had received audit opinions in time to publish their 2021/22 accounts by the extended deadline of 30 November. There has not been a significant improvement over this last year, and the situation remains challenging. We at Grant Thornton have a strong desire and a firm commitment to complete as many audits as soon as possible and to address the backlog of unsigned opinions. By the end of May 2024, Grant Thornton had signed 65% of our 2022/23 audits. This compared with 7% for other firms. We are on course to sign 80% before the local authority backstop is introduced for 2022/23. We have also made good progress with our 2023/24 audits and are pleased to present this report to you on a timely basis.

On 30 July 2024, the Minister of State for Local Government and English Devolution issued a statement which outlined the plans to lay secondary legislation to amend the Accounts and Audit (Amendment) Regulations 2015 to set a series of backstop dates for local authority audits. These Regulations will include a publication date for audited financial statements for 2023/24 by 28 February 2025. The National Audit Office Code also requires that auditors should issue their audit report in time for the relevant authority to publish its accounts by the specified date in those Regulations. Where audit work is not concluded, this will result in either a qualification or disclaimer of opinion.

We would like to thank everyone at the PFCC and Chief Constable for their support in working with us to given the national context.

2. Financial Statements

Overview of the scope of our audit

This Joint Audit Findings Report presents the observations arising from the audits that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code'). Its contents have been discussed with management and the Joint Audit Committee.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, 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 for the preparation of the financial statements.

Audit approach

Our audit approach was based on a thorough understanding of the PFCC and Chief Constable's business and is risk based, and in particular included:

- An evaluation of the PFCC's and Chief Constable's internal controls environment, including their IT systems and controls;
- An evaluation of materiality considering the PFCC and Chief Constable's gross revenue expenditure;
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

We have not had to alter our Audit Plan, as communicated to you in June 2024.

Conclusion

We have substantially completed our audit of your financial statements and subject to outstanding queries being resolved, we anticipate issuing an unqualified audit opinion on the financial statements of both the PFCC and the Chief Constable, subject to the receipt of IAS 19 assurances from the Pension Fund Auditor and the other outstanding items as detailed on page 4.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff. As in previous years, the financial statements were of a high standard and supported by clear and comprehensive working papers.

2. Financial Statements



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.

Materiality levels remain the same as reported in our audit plan in June 2024.

We set out in this table our determination of materiality for the PFCC, Chief Constable and group.

	Group (£)	PFCC (£)	Chief Constable (£)	Qualitative factors considered
Materiality for the financial statements	4,087,000	3,415,000	3,585,000	Financial performance, focussing on the expenditure.
Performance materiality	3,066,000	2,561,000	2,688,000	Quality of working papers in prior year and client's response to audit processes.
Trivial matters	204,000	171,000	179,000	The amount below which matters would be considered trivial to the reader of the accounts.
Materiality for senior officer remuneration	39,000	39,000	39,000	Materiality has been reduced for remuneration disclosures due to the sensitive nature and public interest.

We have determined financial statement materiality based on a proportion of the gross expenditure of the group, the PFCC and the Chief Constable for the financial year. In the prior year we used the same benchmark. For our audit testing purposes we apply the lowest of these materialities, which is £3.415m (PY £3.268m), which equates to 2% of the PFCC's (PY: CC's) prior year gross expenditure for the year.



2. Financial Statements: Significant risks

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.

This section provides commentary on the significant audit risks communicated in the Joint Audit Plan.

Risks identified in our Audit Plan	Relates to	Commentary
<p>ISA (UK) 240: Presumed risk of fraud in revenue recognition</p> <p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p> <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 determined that the risk of fraud arising from revenue recognition could be rebutted.</p>	<p>PFCC / Chief Constable / Group</p>	<p>As set out in our Audit Plan, we do not consider this to be a significant risk for the PFCC and Chief Constable.</p> <p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams of the PFCC and the Chief Constable, we 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 • for the PFCC opportunities to manipulate revenue recognition are very limited as revenue is principally grant allocations from central and local government • for the Chief Constable opportunities to manipulate revenue recognition are very limited as revenue is principally an intergroup transfer from the PFCC, with no cash transactions; and • the culture and ethical frameworks of public sector bodies, including the Chief Constable and Police, Fire and Crime Commissioner for Cumbria, mean that all forms of fraud are seen as unacceptable <p>Whilst revenue and expenditure recognition was not identified as a significant risk, we have carried out procedures and detailed testing of material revenue streams to gain assurance over this area.</p> <p>We tested, on a sample basis, material revenue transactions, ensuring that it remained appropriate to rebut the presumed risk of revenue and expenditure recognition. We did not identify instances of fraudulent revenue recognition or any reason to change our assessment of the risk in this area.</p>
<p>Risk of fraud related to expenditure recognition - Practice Note 10</p> <p>In line with the Public Audit Forum Practice Note 10, in the public sector, auditors must also consider the risk that material misstatements due to fraudulent financial reporting may arise from the manipulation of expenditure recognition (for instance by deferring expenditure to a later period). As most public bodies are net spending bodies, then the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk of material misstatements due to fraud related to revenue recognition.</p> <p>Having considered the nature of the expenditure streams of each of the Chief Constable, PFCC and Group, we have determined that there is no significant risk of material misstatement arising from improper expenditure recognition</p>	<p>PFCC / Chief Constable / Group</p>	<p>Our Audit Plan confirmed that we consider that we are able to rebut the significant risk in relation to expenditure as we concluded that there is no risk of material misstatement due to fraud relating to expenditure recognition.</p> <p>As with revenue transactions, we have performed procedures to understand and test material expenditure streams. Our work in this area has not identified any matters to report to you or that would lead to a change in our risk assessment.</p>

2. Financial Statements: Significant risks

Risks identified in our Audit Plan	Relates to	Commentary
<p>Management override of controls</p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The PFCC and Chief Constable face external scrutiny of its spending and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatements.</p>	<p>PFCC / Chief Constable / Group</p>	<p>We have:</p> <ul style="list-style-type: none"> • made enquiries of finance staff regarding their knowledge of potential instances of management override of controls; • evaluated the design effectiveness of managements controls over journals; • analysed the journals listing and determined the criteria for selecting high risk unusual journals and those falling into certain criteria determined by the audit team; • tested a sample of journals recorded during the year and after the draft accounts stage for appropriateness and corroboration; • gained an understanding of the accounting estimates and critical judgements applied made by management and considered their reasonableness with regard to corroborative evidence; and • evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions. <p>In performing the procedures above, we identified a population of journals to test using data analytic software to analyse journal entries and to split large batch journals into smaller sets of transactions that support targeted testing based on specific risk criteria assessed by the audit team. These criteria included:</p> <ul style="list-style-type: none"> • Post year-end journals • Material journals across the year • Year-end journals • Year-end expenditure accrual journals • Journals posted by senior management • Off ledger adjustments <p>Application of these routines and supplementary procedures identified a total sample of 26 journals to test.</p> <p>As part of our review of journal procedures we continue to note that only journal lines over £50k are approved by senior management, journal lines which are less than £50k, are not approved. Our sample testing of journals, including those where journal lines were less than £50k did not identify any matters for concern with all journal lines appropriate and reasonable. Furthermore, 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. We have included a recommendation around this in Appendix B.</p> <p>Our journals testing is substantially complete and our work to date has not identified any evidence of management over-ride of controls.</p> <p>We did not identify any changes in accounting policies or estimation processes and review of key estimates has not identified any matters to bring to your attention.</p>

2. Financial Statements: Significant risks

Risks identified in our Audit Plan	Relates to	Commentary
<p>Valuation of land and buildings</p> <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>Management will need to ensure the carrying value in the PFCC and Group financial statements is not materially different from the current value or the fair value (for surplus assets) at the financial statements date, where a rolling programme is used.</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk of material misstatement.</p>	<p>PFCC / Chief Constable / Group</p>	<p>We have:</p> <ul style="list-style-type: none"> • evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; • evaluated the competence, capabilities and objectivity of the valuation expert; • written to the valuer to confirm the basis on which the valuation was carried out to ensure that the requirements of the Code are met; • challenged the information and assumptions used by the valuer to assess the completeness and consistency with our understanding; • evaluated the valuer's report to identify assets that have large and unusual changes and/or approaches to the valuation – these assets have been substantively tested to ensure the valuations are reasonable; • tested a selection of other asset revaluations made during the year to see if they had been input correctly into the PFCC and Group asset register, revaluation reserve and Comprehensive Income and Expenditure Statement; and • evaluated the assumptions made by management for those assets not revalued during the year and how management had satisfied themselves that these are not materially different from current value at year end. <p>Our work is substantially complete and has not identified any issues requiring adjustments in respect of this significant risk.</p> <p>Our review of the calculations performed by the valuer showed that the valuations had been based on realistic and sound assumptions supported by appropriate evidence including floor and site plans, building rate costs and rationale for various obsolescence factors applied.</p> <p>Through our work agreeing the floor areas of the Constabulary HQ to supporting evidence, we noted that the gross internal area (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 HQ at 31 March 2024. It is appropriate for the error to have been corrected in the year. This means that the value of land and buildings as at 31 March 2024 is not materially misstated.</p> <p>We did not note any other variances in our agreement of floor and site areas to supporting evidence. As a result, we have gained assurance that the error is isolated.</p> <p>During the year, seven property assets had been re-categorised from 'Operational – Non-specialised' to 'Operational – specialised', meaning that the valuation method to be adopted had changed from existing use value (EUV) to depreciated replacement cost (DRC). We challenged the valuer on this who explained that assets had been re-categorised owing to a lack of sufficient comparable evidence for assets to be valued on an EUV basis. We are satisfied that this is not a change in estimate but a change in judgement on the available comparable information. Through work performed, we are satisfied that this re-categorisation is appropriate.</p> <p>Based on our audit work to date we are satisfied that the value of Property, Plant and Equipment is not materially misstated within the financial statements.</p>

2. Financial Statements: Significant risks

Risks identified in our Audit Plan	Relates to	Commentary
<p>Valuation of pension fund net liability/surplus The Group'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 (£1.066 billion as at 31 March 2023 for the group) and the sensitivity of the estimate to changes in key assumptions.</p> <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>	PFCC / Chief Constable / Group	<p>We have:</p> <ul style="list-style-type: none"> • updated our understanding of the processes and controls put in place by management to ensure that the group's pension fund net liability is not materially misstated and evaluated the design of the associated controls; • evaluated the instructions issued by management to their management experts (Mercer and GAD) for this estimate and the scope of the actuaries' work; • assessed the competence, capabilities and objectivity of the actuary who carried out the group's pension fund valuation; • assessed the accuracy and completeness of the information provided by the group to the actuaries to estimate the liability; • tested 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; and • undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performed any additional procedures suggested within the report; <p>We have requested assurances from the auditor of Cumbria Pension Fund 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. We have not yet received these assurances.</p> <p>Page 14 provides a detailed assessment of the estimation process for the valuation of the pension fund net liability. The assumptions used in calculating the net pension liability/surplus of both schemes are considered to be in line with expectations and we have not identified any further issues with the estimation process.</p> <p>Based on work completed to date, we have not identified any matters to bring to your attention.</p>

2. Financial Statements: new issues and risks

This section provides commentary on new issues and risks which were identified during the course of the audit that were not previously communicated in the Audit Plan and a summary of any significant deficiencies identified during the year.

Issue	Commentary	Auditor view
<p>Data Improvement grant accounting treatment</p> <p>Cumbria police received notification from the Home Office in May 2024 that a grant of £4.2m had been awarded in respect of 2023-24 to reflect the costs incurred in delivery of the Records Management System and Data Management capabilities during the year.</p> <p>The grant award letter included a restriction that Cumbria Police would match fund activity in this area across other forces as part of their role as lead force for national policing DDaT capabilities.</p>	<p>In accounting for the grant within the draft financial statements, the revenue has been recognised in the Comprehensive Income and Expenditure Statement and a provision for £4.2m has been created in the Balance Sheet to reflect a future liability to match fund the costs incurred by other forces during 2024-25.</p> <p>We have considered the accounting treatment applied in this area as part of our audit procedures.</p>	<p>In consideration of Code guidance on accounting for grant revenue we concur with management's view that the grant award does not include conditions that must be satisfied and that it is therefore appropriate to recognise the income in full during 2023-24.</p> <p>In considering financial reporting standard and Code guidance we do not believe that the criteria for recognition of a liability by way of a provision has been met.</p> <p>As the grant award does not specify a condition that would mean the funding should be returned if Cumbria Police did not match fund expenditure incurred elsewhere, there is no constructive obligation at the year-end. Whilst it may be the intention of Cumbria Police to match fund costs incurred by other forces (subject to receipt of appropriate claims), there is no compulsion to do so which would create a relevant obligation to recognise.</p> <p>It is our view that the provision should be reversed on this basis. This would increase the reported surplus of the Chief Constable and Group. Management have agreed to adjust for this item and to create an earmarked reserve to reflect a commitment to fund relevant spend submitted from other forces. Whilst overall general fund and earmarked reserves increase as a result of the adjustment, the available unearmarked general funds available to the Chief Constable and group are not affected.</p>

2. Financial Statements: key judgements and estimates

This section provides commentary on key estimates and judgements in line with the enhanced requirements for auditors.

Significant judgement or estimate	Relates to	Summary of management's approach	Audit Comments	Assessment
Land and Building valuations – £63.775m	PFCC / Group	<p>Land and buildings comprise £61.3m of specialised assets such as police stations, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings (£2.4m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end.</p> <p>The PFCC has engaged Carigiet Cowen to complete the valuation of properties as at 31/03/2024 on a two-yearly cyclical basis. 48% of total assets were revalued during 2023/24.</p> <p>Management have considered the year end value of non-valued properties, and the potential valuation change in the assets last revalued at 31/03/2023. Management has taken steps to respond to our 2022/23 audit recommendation regarding assets not revalued and has for 2023/24 undertaken a more detailed review of land and building assets not revalued during 2023/24 as part its arrangements for preparing the financial statements. This assessment has not identified a material movement since the last valuation date of 31/03/2023. Based on review, we are satisfied that the potential valuation movement since the previous valuation date and 31/03/24 is not material.</p> <p>The total year end valuation of land and buildings was £63.8m, a net decrease of £2.5m from 2022/23 (£66.3m).</p>	<p>The PFCC's accounting policy on valuation of land and buildings is included in Note 9 to the financial statements.</p> <p>Key observations</p> <p>The values in the valuation report have been used to inform the measurement of property assets at valuation in the financial statements. We have:</p> <ul style="list-style-type: none"> assessed the qualifications, skills and experience of the Valuer and determined the service to be appropriate; reviewed the underlying information prepared by the PFCC and supplied to the Valuer and considered it to be complete and accurate; and concluded that the Valuer prepared their valuations in accordance with the RICS Valuation – Global Standards using the information that was available to them at the valuation date in deriving their estimates. <p>Our review of the calculations performed by the valuer, demonstrated that the calculations had been based on realistic and sound assumptions supported by appropriate evidence at the time the work was completed as outlined on page 11.</p> <p>Our work identified that seven property assets had been re-categorised from 'Operational – non-specialised' to 'Operational – specialised'. This means that the valuation method adopted for these assets is depreciated replacement cost (DRC). We challenged the valuer on this matter who explained that these seven assets had been re-categorised owing to a lack of sufficient comparable evidence for assets to be valued on an existing use value (EUV) basis. As explained on page 11, we have confirmed that this is not a change in estimate but is more a change in judgement based on the available comparable information.</p> <p>Conclusion</p> <p>Based on our audit work performed, we are satisfied that the estimate of your land and buildings valuation is not materially misstated.</p>	Light purple

Assessment

- [Dark Purple] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- [Blue] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- [Light Purple] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

2. Financial Statements: key judgements and estimates









Significant judgement or estimate	Relates to	Summary of management's approach	Audit Comments	Assessment																												
<p>LGPS Net pension liability – £0.733m</p> <p>IFRIC 14 addresses the extent to which an IAS 19 surplus can be recognised on the balance sheet and whether any additional liabilities are required in respect of onerous funding commitments.</p> <p>IFRIC 14 limits the measurement of the defined benefit asset to the 'present value of economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.</p>	PFCC / Chief Constable / Group	<p>The PFCC and Chief Constable's Local Government Pension Scheme net pension surplus at 31 March 2024 is nil (PY nil) for the funded benefits scheme and £0.733m (PY £0.781m) for the unfunded benefits, comprising the Cumbria Local Government Pension Scheme obligations.</p> <p>The PFCC and Chief Constable uses Mercers to provide actuarial valuations of the PFCC's and Chief Constable's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years.</p> <p>The latest full actuarial valuation was completed in 2023. Small changes in assumptions can result in significant valuation movements in the net pension liability/surplus. There has been a £7.312m net actuarial gain during 2023/24.</p>	<p>We have:</p> <ul style="list-style-type: none"> Assessed management's expert Assessed the actuary's approach taken, detail work undertaken to confirm reasonableness of approach <p>We have no concerns over the competence, capabilities and objectivity of the actuary by the Authority.</p> <p>We have used the work of PwC, as auditor's expert, to assess the actuary and assumptions made by the actuary – see below considerations of key assumptions in your pension fund valuation:</p> <table border="1"> <thead> <tr> <th>Police Pension Scheme Assumptions</th> <th>Actuary Value</th> <th>PwC range</th> <th>Assessment</th> </tr> </thead> <tbody> <tr> <td>Discount rate</td> <td>4.90%</td> <td>4.90%</td> <td>●</td> </tr> <tr> <td>CPI inflation</td> <td>2.60%</td> <td>2.60% -2.70%</td> <td>●</td> </tr> <tr> <td>Pension increase rate</td> <td>2.60%</td> <td>2.60% - 2.70%</td> <td>●</td> </tr> <tr> <td>Salary growth</td> <td>4.10%</td> <td>3.10% -5.10%</td> <td>●</td> </tr> <tr> <td>Life expectancy – Males currently aged 45/65</td> <td>22.8/21.5</td> <td>22.4-23.0 20.8-21.5</td> <td>●</td> </tr> <tr> <td>Life expectancy – Females currently aged 45/65</td> <td>25.7/23.9</td> <td>22.4-25.2 20.8-23.6</td> <td>●</td> </tr> </tbody> </table> <p>The assumption adopted for mortality is within range for all except the current and future female pensioners which is outside the range used by the actuary that PwC concluded is reasonable. As per the PwC conclusion, the actuary proposed to use SAPS tables and has then adjusted the SAPS tables via scaling factors to reflect each Fund's own mortality experience reviewed for the 2023 triennial funding valuation.</p> <p>We therefore compared the range in the triennial valuation to the range reported as used by Mercer for most employers in the PwC report. We are satisfied that the range used is within the range reported.</p>	Police Pension Scheme Assumptions	Actuary Value	PwC range	Assessment	Discount rate	4.90%	4.90%	●	CPI inflation	2.60%	2.60% -2.70%	●	Pension increase rate	2.60%	2.60% - 2.70%	●	Salary growth	4.10%	3.10% -5.10%	●	Life expectancy – Males currently aged 45/65	22.8/21.5	22.4-23.0 20.8-21.5	●	Life expectancy – Females currently aged 45/65	25.7/23.9	22.4-25.2 20.8-23.6	●	Light purple
Police Pension Scheme Assumptions	Actuary Value	PwC range	Assessment																													
Discount rate	4.90%	4.90%	●																													
CPI inflation	2.60%	2.60% -2.70%	●																													
Pension increase rate	2.60%	2.60% - 2.70%	●																													
Salary growth	4.10%	3.10% -5.10%	●																													
Life expectancy – Males currently aged 45/65	22.8/21.5	22.4-23.0 20.8-21.5	●																													
Life expectancy – Females currently aged 45/65	25.7/23.9	22.4-25.2 20.8-23.6	●																													

2. Financial Statements: key judgements and estimates





Significant judgement or estimate	Relates to	Summary of management's approach	Audit Comments	Assessment																												
Police Pension Scheme liability - £1.079m	Chief Constable / Group	<p>The Chief Constable's Police Pension Scheme liability at 31 March 2024 is £1.079m (PY £1.065m). The Chief Constable operates three pension schemes for police officers, these are the 1987,2006 and 2015 Police Pension Schemes.</p> <p>The Chief Constable uses GAD to provide actuarial valuations of their Police Pension Scheme liabilities. A full actuarial valuation is required every four years.</p> <p>The last full actuarial valuation was completed in 2022. A roll forward approach is used in intervening periods, which utilises key assumptions such as life expectancy, discount rates, salary growth and investments returns.</p> <p>Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £9.89m net actuarial gain during 2023/24.</p>	<p>We have:</p> <ul style="list-style-type: none"> Assessed management's expert Assessed the actuary's approach taken, detail work undertaken to confirm reasonableness of approach <p>We have no concerns over the competence, capabilities and objectivity of the actuary by the Authority.</p> <p>We have used the work of PWC, as auditor's expert, to assess the actuary and assumptions made by the actuary – see below considerations of key assumptions in your pension fund valuation:</p> <table border="1"> <thead> <tr> <th>Police Pension Scheme Assumptions</th> <th>Actuary Value</th> <th>PwC range</th> <th>Assessment</th> </tr> </thead> <tbody> <tr> <td>Discount rate</td> <td>4.75%</td> <td>4.75%</td> <td>●</td> </tr> <tr> <td>CPI inflation</td> <td>2.60%</td> <td>2.60%</td> <td>●</td> </tr> <tr> <td>Pension increase rate</td> <td>2.60%</td> <td>2.60%</td> <td>●</td> </tr> <tr> <td>Salary growth</td> <td>3.85%</td> <td>3.10% -5.10%</td> <td>●</td> </tr> <tr> <td>Life expectancy – Males currently aged 45/65</td> <td>23.6/21.9</td> <td>22.9-23.6 21.3-21.9</td> <td>●</td> </tr> <tr> <td>Life expectancy – Females currently aged 45/65</td> <td>25.1/23.6</td> <td>22.9-25.1 21.3-23.6</td> <td>●</td> </tr> </tbody> </table>	Police Pension Scheme Assumptions	Actuary Value	PwC range	Assessment	Discount rate	4.75%	4.75%	●	CPI inflation	2.60%	2.60%	●	Pension increase rate	2.60%	2.60%	●	Salary growth	3.85%	3.10% -5.10%	●	Life expectancy – Males currently aged 45/65	23.6/21.9	22.9-23.6 21.3-21.9	●	Life expectancy – Females currently aged 45/65	25.1/23.6	22.9-25.1 21.3-23.6	●	Light purple
Police Pension Scheme Assumptions	Actuary Value	PwC range	Assessment																													
Discount rate	4.75%	4.75%	●																													
CPI inflation	2.60%	2.60%	●																													
Pension increase rate	2.60%	2.60%	●																													
Salary growth	3.85%	3.10% -5.10%	●																													
Life expectancy – Males currently aged 45/65	23.6/21.9	22.9-23.6 21.3-21.9	●																													
Life expectancy – Females currently aged 45/65	25.1/23.6	22.9-25.1 21.3-23.6	●																													

2. Financial Statements: Information Technology

This section provides an overview of results from our assessment of Information Technology (IT) environment and controls which included identifying risks from the use of IT related to business process controls relevant to the financial audit. This includes an overall IT General Control (ITGC) rating per IT system and details of the ratings assigned to individual control areas.

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
Oracle	ITGC assessment (design and implementation effectiveness only)					N/A
Active Directory	Limited testing					N/A

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

2. Financial Statements: other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Joint Audit Committee. We have not been made aware of any incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	Letters of representation have been requested from both the PFCC and the Chief Constable.
Confirmation requests from third parties	We requested from management permission to send confirmation requests to confirm cash and investments. This permission was granted and the requests were sent. All of these requests were returned with positive confirmations.
Accounting practices	We have evaluated the appropriateness of the PFCC's and Chief Constable's accounting policies, accounting estimates and financial statement disclosures. Our review found no material omissions in the financial statements.
Audit evidence and explanations/ significant difficulties	All information and explanations requested from management were provided.

2. Financial Statements: other communication requirements



Our responsibility

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern” (ISA (UK) 570).

Issue	Commentary
Going concern	<p>In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.</p> <p>Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:</p> <ul style="list-style-type: none"> the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the PFCC's and Chief Constable's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. <p>Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the PFCC and Chief Constable meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated:</p> <ul style="list-style-type: none"> the nature of the PFCC and Chief Constable and the environment in which they operate the PFCC's and Chief Constable's financial reporting framework the PFCC's and Chief Constable's system of internal control for identifying events or conditions relevant to going concern management's going concern assessment. <p>On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that:</p> <ul style="list-style-type: none"> a material uncertainty related to going concern has not been identified for either the PFCC or the Chief Constable management's use of the going concern basis of accounting in the preparation of both sets of financial statements is appropriate.

2. Financial Statements: other responsibilities under the Code

Issue	Commentary
Other information	<p>We are required to give an opinion on whether the other information published together with the audited financial statements including the Annual Governance Statements and Narrative Reports, are materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>Our work on Other Information is ongoing.</p>
Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none"> • if the Annual Governance Statements does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. <p>We have nothing to report on these matters.</p>
Specified procedures for Whole of Government Accounts	<p>We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA audit instructions. However, in the case of the PFCC and Chief Constable, no work is required as the group does not exceed the group reporting threshold of £2 billion as determined by the NAO.</p>
Certification of the closure of the audit	<p>We expect to certify certification of the closure of the 2023/24 audit of the PFCC and Chief Constable in the audit reports following completion of our Value for Money work. Due to the delay in receiving IAS 19 assurances from the Pension Fund Auditor we expect this to take place in early 2025.</p>

3. Value for Money arrangements (VFM)

Approach to Value for Money work for 2023/24

The National Audit Office issued its guidance for auditors in April 2020. The Code requires auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3–5 years)



Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information

Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are 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

We have not yet completed all of our VFM work and so are not in a position to issue our Auditor's Annual Report. We expect to issue our Auditor's Annual Report by no later than 28 February 2025. This will be in line with the National Audit Office's revised deadline, which requires the Auditor's Annual Report to be issued no more than three months after the date of the opinion on the financial statements.

As part of our work, we considered whether there were any risks of significant weakness in the PFCC and Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources. To date, we have not identified any such risks or findings that would impact the audit opinion on the accounts.

5. Independence and ethics

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 and consider that an objective reasonable and informed third party would take the same view. We have complied with the Financial Reporting Council's Ethical Standard and confirm that we, as a firm, and each covered person, are independent and are able to express an objective opinion on the financial statements.

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

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are in Appendix E.

Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see [Grant Thornton International Transparency report 2023](#).

Audit and non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the PFCC and Chief Constable. No non-audit services were identified.

5. Independence and ethics

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

Matter	Conclusion
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Group 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 Group or investments in the Group 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 Group 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 Group.
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 Group's board, senior management or staff.

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 and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person [and network firms] 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.

Following this consideration we can confirm that we are independent 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.

Appendices

- A. Communication of audit matters to those charged with governance
- B. Action plan – Audit of Financial Statements
- C. Follow up of prior year recommendations
- D. Audit Adjustments
- E. Fees and non-audit services
- F. Draft Management Letter of Representation – PFCC
- G. Draft Management Letter of Representation – Chief Constable
- H. Draft Audit opinion – PFCC
- I. Draft Audit opinion - Chief Constable
- J. Audit letter in respect of delayed VFM work

A. Communication of audit matters to those charged with governance

Our communication plan	Joint Audit Plan	Joint 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	•	
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	•	•
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 Group'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		•
Expected modifications to the auditor's report, or emphasis of matter		•

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 Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

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.

Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, we are also required to distribute our findings to those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report to all those charged with governance.

B. Action Plan– Audit of Financial Statements

We have identified 2 recommendations for the PFCC and Chief Constable as a result of issues identified during the course of our audit. We have agreed our recommendations with management and we will report on progress on these recommendations during the course of the 2024/25 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
High	<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>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>Management response</p> <p>All other members of the Financial Services Team (in approval group 1) have the ability to approve their own journals providing there are no individual journal lines that exceed £50,000. For journals with lines over £50,000, there is a workflow within Oracle Fusion which routes these journals to one of the 3 individuals that can approve larger journals (approval group 2), these 3 approvers are Lorraine Holme Group Accountant, Steven Tickner PFCC CFO and myself. Steven does not have permissions to input journals and as such does not present a risk. Whilst I do have GL access so in theory I could post a journal, I do not do any journals so this is not an issue. Lorraine however is required to do journals as part of her work on statutory accounts and in relation to capital accounting. As part of the higher approval group, Lorraine is not able to approve her own journals under £50k, but could, in theory, approve journals over £50k but is aware that she should not do this. Having said this, there were no instances where Lorraine approved her own journals, she simply asks one of the others (in the appropriate approval group) to approve the journal for her.</p> <p>There are two potential solutions to this action point, firstly we could remove the journal input permission from Lorraine, this is not ideal as she would instead have to prepare the journals and ask someone else (a more junior member of the team) to input it for her. This to me provides a greater risk.</p> <p>My preferred solution would be to ensure that Lorraine continues not to approve her own journals and at the end of each month a report is prepared showing all Lorraine's journals and who has authorised each. These reports will be signed off by ST or myself and will be retained as part of the audit file.</p> <p>Michelle Bellis, Constabulary CFO</p>
High	<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 HQ at 31 March 2024.</p>	<p>Management should ensure that floor areas used in valuations are correct to ensure that buildings are correctly valued.</p> <p>Management response</p> <p>A review of the estates information system commenced in July 2024; this will set out a recommendation for replacement. As part of this the asset drawing database will be reviewed and updated accordingly. This will improve accuracy of the database and the information provided to the valuer.</p> <p>In addition, work is underway on the securing an asset information post to the estates team whose duties would include the management of the asset drawing database.</p> <p>As part of the valuer's appointment, they are required to take check measurements by physically surveying the building. This is set out in the client terms of appointment and specification provided to the valuer. These measurements are compared against the drawing database and any anomalies highlighted to the estates team so the measurements can be checked, and the records updated.</p> <p>Phil Robinson – Head of Estates</p>

Controls

- High – Significant effect on financial statements
- Medium – Limited Effect on financial statements
- Low – Best practice

C. Follow up of prior year recommendations

We identified the following issues in the audit of the PFCC and Chief Constable's 2022/23 financial statements, which resulted in four recommendations being reported in our 2022/23 Audit Findings report. We are pleased to report that management have implemented all of our recommendations.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	<p>Assets not revalued Management had not undertaken a detailed review of land and building assets not revalued during 2022/23 as part of its arrangements for preparing the financial statements to ensure they remained materially stated. We recommended that as part of the process for preparing the financial statements, management should undertake a detailed review of assets which have not been revalued to ensure that they remain materially stated.</p>	<p>Management revised the letter of instructions to the valuer which now clearly sets out the expectation for the valuation exercise and desktop review of out of scope assets. During the valuation process the OPFCC Head of Estates (Phil Robinson), the Valuer (Mike Beales), CFO (Michelle Bellis) and Group Accountant (Lorraine Holme) met to discuss the valuations and implications.</p>
✓	<p>IFRIC14 Pensions From discussions with actuarial firms as part of the 2022/23 audit, it was understood that the application of IFRIC14 was not within their normal scope of work. As such, unless they are instructed otherwise by the employer, they will produce IAS19 disclosures assuming there are no IFRIC14 adjustments to any surplus or deficit. This means there is a risk that material adjustments are not factored into the IAS19 disclosures. We recommended that management instruct their actuary to calculate any potential asset ceiling under IFRIC14 where pension schemes are in surplus to ensure they are reflected in their IAS19 calculations.</p>	<p>In relation to LGPS, the situation arose again and an asset ceiling was applied in respect of the 'funded benefits'. All information was provided to the scheme actuary to enable the calculations to be made and disclosure notes provided.</p>
✓	<p>Reserve movements There had been no adjustment for the difference between fair value depreciation and historical cost depreciation between: - Revaluation reserve - The capital adjustment account We recommended that there should ensure that the difference between fair value depreciation and historic cost depreciation is adjusted for.</p>	<p>As part of the 2023/24 year-end closedown process, the difference in the fair value depreciation and historic cost depreciation was revisited . The difference between the fair value and historic cost depreciated was calculated as part of the year end process and found to be £333k, the required accounting entries were included for this and the adjustment between the CAA and RR can be seen in notes 20a and 20b to the SoA.</p>
✓	<p>Related Parties Review of the arrangements to support the related party disclosures within note 21 of the 2022/23 accounts identified some discrepancies between the working papers provided and the individual related party declarations. We identified the need to ensure that declarations made are accurately reflected in the related party disclosure note. We recommended the need to ensure that declarations made are accurately reflected in the related party disclosure note.</p>	<p>Management confirmed that an additional level of quality assurance was implemented within the financial services team to ensure that disclosures made on individual forms are correctly recorded on the working papers provided to the audit team. An additional step has been added to the 2023/24 process which will see a second team member check that all the data has been entered correctly into the summary of responses spreadsheet.</p>

Assessment

✓ Action completed

X Not yet addressed

D. Audit Adjustments- PFCC/Group

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

There are no adjustments to report.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Impact on reserves £'000
PFCC				
Additional earmarked reserve in respect of DdaT funding due to be paid over to other forces on submission of claims for relevant expenditure.				
		4,200		
General fund		(4,200)		
Earmarked reserve				-
Group (adjustment in CC page 30)				
Reversal of provision in respect of DdaT funding due to be paid over to other forces on submission of claims for relevant expenditure.				
	(4,200)		(4,200)	(4,200)
Net cost of services				
Provisions		4,200		
Overall impact	(4,200)	4,200	(4,200)	(4,200)

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure/issue/Omission	Auditor recommendations	Adjusted?
Typographical changes	Accounts to be updated.	To confirm on receipt of final accounts
A small number of typographical and consistency changes were made to the statements.		

D. Audit Adjustments – PFCC/Group



Impact of unadjusted misstatements

There are no unadjusted misstatements to report.

Impact of prior year unadjusted misstatements

The table below provides details of adjustments identified during the prior year audit which had not been made within the final set of 2022/23 financial statements. We have considered these misstatements alongside the misstatements identified above and are satisfied that the prior period impact is immaterial to the financial statements, meaning a prior period adjustment is not required. We are satisfied that these issues are not carried forward to the closing balances at 31 March 2024.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Reason for not adjusting
Difference between fair value depreciation and historical cost depreciation	Nil		Not material
There had been no adjustment for the difference between fair value depreciation and historical cost depreciation between the:			
- revaluation reserve		457	
- the capital adjustment account.		(457)	
Overall impact	Nil	Nil	

D. Audit Adjustments- Chief Constable

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2024.

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £'000	Impact on total net expenditure £'000	Impact on reserves £'000
Reversal of provision in respect of DdaT funding due to be paid over to other forces on submission of claims for relevant expenditure.	Net cost of services (4,200)	Provisions 4,200	(4,200)	(4,200)
An additional earmarked reserve has been created in PFCC/group accounts in relation to this adjustment.				
Overall impact	(4,200)	4,200	(4,200)	(4,200)

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure/issue/Omission	Auditor recommendations	Adjusted?
Pension disclosures We noted the key financial assumptions disclosed for the PPS in 23/24 draft accounts do not agree to the GAD actuarial report. These include assumptions on inflation, increase in salaries, pensions, rate of revaluation for CARE and discounting.	Accounts to be updated.	To confirm on receipt of final accounts
Typographical changes A small number of typographical and consistency changes were made to the statements.	Accounts to be updated.	To confirm on receipt of final accounts

D. Audit Adjustments – Chief Constable



Impact of unadjusted misstatements

There are no unadjusted misstatements to report.

Impact of prior year unadjusted misstatements

The table below provides details of adjustments identified during the prior year audit which had not been made within the final set of 2022/23 financial statements. We have considered these misstatements alongside the misstatements identified above and are satisfied that the prior period impact is immaterial to the financial statements and addressed through the 2023-24 IAS 19 entries, meaning a prior period adjustment is not required. We are satisfied that these issues are not carried forward to the closing balances at 31 March 2024.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Reason for not adjusting
Pensions – actuarial IAS 19 asset valuations The PFCC and CC were informed by Cumbria Pension Fund after the financial statements had been prepared that the figures provided for Local Government Pension Scheme (LGPS) asset values in the actuary report had been incorrect. The overall impact would be on the actuarial gain/loss on the pension asset/liability going through the Group Comprehensive Income and Expenditure Statement and a compensating adjustment to the Police Pensions reserve in the Statement of Financial Position.	861	861	Not material
Overall impact	£861	£861	

E. Fees and non-audit services

We confirm below our final fees charged for the audit and confirm there were no fees for the provision of non-audit services. There have been no proposed changes to the fee as communicated in our Audit Plan in April 2024.

Audit fees	PFCC	Chief Constable	Total
Scale fee	£88,661	£48,413	£137,074
ISA 315	£4,079	£2,196	£6,275
Additional IT related procedures for Oracle ledger (including use of FastPath software)	£3,500	£1,500	£5,000
Total audit fees (excluding VAT)	£96,240	£52,109	£148,349

The fees do not reconcile to the financial statements. We have provided a reconciliation below:

- fees per financial statements £152k
- reconciling item (over accrual) (£4k)
- total fees per above £148k

None of the above services were provided on a contingent fee basis.

This covers all services provided by us and our network to the group, its directors and senior management and its affiliates, and other services provided to other known connected parties that may reasonably be thought to bear on our integrity, objectivity or independence. (The FRC Ethical Standard [ES 1.69])

F. Draft Management Letter of Representation – PFCC

[LETTER TO BE WRITTEN ON CLIENT HEADED PAPER]

Mr Michael Green
Director

Grant Thornton UK LLP
Landmark, St Peter's Square,
1 Oxford Street
Manchester M1 4PB

[Date] – (TO BE DATED SAME DATE AS DATE OF AUDIT OPINION)

Dear Grant Thornton UK LLP

**The Police, Fire and Crime Commissioner for Cumbria
Financial Statements for the year ended 31 March 2024**

This representation letter is provided in connection with the audit of the financial statements of The Police, Fire and Crime Commissioner for Cumbria (the 'Police, Fire and Crime Commissioner') and its subsidiary undertaking, the Chief Constable of Cumbria Constabulary for the year ended 31 March 2024 for the purpose of expressing an opinion as to whether the group and Police, Fire and Crime Commissioner financial statements give a true and fair view in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the group and Police, Fire and Crime Commissioner's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the group and Police, Fire and Crime Commissioner and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Police, Fire and Crime Commissioner has complied with all aspects of contractual agreements that could have a material effect on the group and Police, Fire and Crime Commissioner financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the valuation of the net pension liability and the valuation of land and buildings. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting

estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the group and Police, Fire and Crime Commissioner financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the group and Police, Fire and Crime Commissioner has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The group and Police, Fire and Crime Commissioner financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. We have considered the unadjusted misstatements schedule included in your Audit Findings Report and attached schedule. We have not adjusted the financial statements for these misstatements brought to our attention as they are immaterial to the results of the Group and its financial position at the year-end. The financial statements are free of material misstatements, including omissions.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. We have updated our going concern assessment. We continue to believe that the group and Police, Fire and Crime Commissioner's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that :
 - a. the nature of the group and Police, Fire and Crime Commissioner means that, notwithstanding any intention to cease the group and Police, Fire and Crime Commissioner operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the group and Police, Fire and Crime Commissioner's system of internal control has not identified any events or conditions relevant to going concern.

F. Draft Management Letter of Representation – PFCC

We believe that no further disclosures relating to the group and Police, Fire and Crime Commissioner's ability to continue as a going concern need to be made in the financial statements

- xv. We have considered whether accounting transactions have complied with the requirements of the Local Government Housing Act 1989 in respect of the Housing Revenue Account ring-fence.
- xvi. The group and Police, Fire and Crime Commissioner has complied with all aspects of ring-fenced grants that could have a material effect on the group and Police, Fire and Crime Commissioner's financial statements in the event of non-compliance.

Information Provided

- xvii. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the group and Police, Fire and Crime Commissioner's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Police, Fire and Crime Commissioner via remote arrangements, from whom you determined it necessary to obtain audit evidence.
- xviii. We have communicated to you all deficiencies in internal control of which management is aware.
- xix. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xx. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xxi. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the group and Police, Fire and Crime Commissioner, and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xxii. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxiii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxiv. We have disclosed to you the identity of the group and Police, Fire and Crime Commissioner's related parties and all the related party relationships and transactions of which we are aware.
- xxv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxvi. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Police, Fire and Crime Commissioner's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxvii. The disclosures within the Narrative Report fairly reflect our understanding of the group and Police, Fire and Crime Commissioner's financial and operating performance over the period covered by the financial statements.

Approval

The approval of this letter of representation was minuted by the Police, Fire and Crime Commissioner's Joint Audit Committee at its meeting on 25 September 2024.

Yours faithfully

Name.....

Position.....

Date.....

Name.....

Position.....

Date.....

Signed on behalf of the Police, Fire and Crime Commissioner

G. Draft Management Letter of Representation – Chief Constable

[LETTER TO BE WRITTEN ON CLIENT HEADED PAPER]

Mr Michael Green
Director

Grant Thornton UK LLP
Landmark, St Peter's Square,
1 Oxford Street
Manchester M1 4PB

[Date] – [TO BE DATED SAME DATE AS DATE OF AUDIT OPINION]

Dear Grant Thornton UK LLP

**The Chief Constable of Cumbria Constabulary
Financial Statements for the year ended 31 March 2024**

This representation letter is provided in connection with the audit of the financial statements The Chief Constable of Cumbria Constabulary (the 'Chief Constable') for the year ended 31 March 2024 for the purpose of expressing an opinion as to whether the Chief Constable financial statements give a true and fair view in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Chief Constable's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 ("the Code"); in particular, the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Chief Constable and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Chief Constable has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the valuation of the net pension liability. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.
- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the Chief Constable has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The Chief Constable's financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. We have considered the unadjusted misstatements schedule included in your Audit Findings Report and attached schedule. We have not adjusted the financial statements for these misstatements brought to our attention as they are immaterial to the results of the Chief Constable and its financial position at the year-end. The financial statements are free of material misstatements, including omissions.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. We have updated our going concern assessment. We continue to believe that the Chief Constable's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the Chief Constable means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the Chief Constable's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the Chief Constable's ability to continue as a going concern need to be made in the financial statements
- xv. We have considered whether accounting transactions have complied with the requirements of the Local Government Housing Act 1989 in respect of the Housing Revenue Account ring-fence.
- xvi. The Chief Constable has complied with all aspects of ring-fenced grants that could have a material effect on the Chief Constable's financial statements in the event of non-compliance.

G. Draft Management Letter of Representation – Chief Constable

Information Provided

- xvii. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Chief Constable’s financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Chief Constable via remote arrangements from whom you determined it necessary to obtain audit evidence.
- xviii. We have communicated to you all deficiencies in internal control of which management is aware.
- xix. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xx. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xxi. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Chief Constable and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xxii. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxiii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxiv. We have disclosed to you the identity of the Chief Constable’s related parties and all the related party relationships and transactions of which we are aware.
- xxv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxvi. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Chief Constable’s risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxvii. The disclosures within the Narrative Report fairly reflect our understanding of the Chief Constable’s financial and operating performance over the period covered by the Chief Constable’s financial statements.

Approval

The approval of this letter of representation was minuted by the Chief Constable’s Joint Audit Committee at its meeting on 25th September 2024.

Yours faithfully

Name.....

Position.....

Date.....

Name.....

Position.....

Date.....

Signed on behalf of the Chief Constable

H. Draft Audit opinion - PFCC

Independent auditor's report to the Police, Fire and Crime Commissioner for Cumbria

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements of the Police, Fire and Crime Commissioner for Cumbria (the 'Police, Fire and Crime Commissioner') and its subsidiary the Chief Constable (the 'group') for the year ended 31 March 2024, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies, and include the police pension fund financial statements comprising the Police Officer Pension Fund Account, Net Assets Statement and notes to the financial statements. The notes to the financial statements include the Notes to the Accounts, Annex A – Statement of Accounting Policies, Annex B – Technical Annex – Financial Instruments Disclosures and Annex C – Technical Annex – Pensions Disclosures. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the group and of the Police, Fire and Crime Commissioner as at 31 March 2024 and of the group's expenditure and income and the Police, Fire and Crime Commissioner's expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2020) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Police, Fire and Crime Commissioner and the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Chief Finance Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Police, Fire and Crime Commissioner and group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Police, Fire and Crime Commissioner and the group to cease to continue as a going concern.

In our evaluation of the Chief Finance Officer's conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 that the Police, Fire and Crime Commissioner and group's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Police, Fire and Crime Commissioner and the group. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2022) on the application of ISA (UK) 570 Going Concern

to public sector entities. We assessed the reasonableness of the basis of preparation used by the Police, Fire and Crime Commissioner and group and the Police, Fire and Crime Commissioner and group's disclosures over the going concern period.

In auditing the financial statements, we have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Police, Fire and Crime Commissioner and the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Police, Fire and Crime Commissioner under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or

H. Draft Audit opinion - PFCC

- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 ~~in the course of~~ or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, ~~in the course of~~ or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Police, Fire and Crime Commissioner and the Chief Finance Officer

As explained more fully in the Responsibilities for the Statement of Accounts set out on page 29, the Police, Fire and Crime Commissioner is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. That officer is the Chief Finance Officer. The Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, for being satisfied that they give a true and fair view, and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Police, Fire and Crime Commissioner's and the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to dissolve the Police, Fire and Crime Commissioner and the group without the transfer of its services to another public sector entity.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements ~~as a whole~~ are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken ~~on~~ the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures ~~are capable of detecting~~ irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Police, Fire and Crime Commissioner and the group and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the Local Government Act 2003).

In addition, we concluded that there are certain significant laws and regulations that may ~~have an effect~~ on the determination of the amounts and disclosures in the financial statements and those laws and regulations relating to [include relevant details for your audit, e.g. health and safety, employee matters, and data protection].

We enquired of management and the Police, Fire and Crime Commissioner concerning the Police, Fire and Crime Commissioner and group's policies and procedures relating to:

- the identification, evaluation and compliance with laws and regulations;
- the detection and response to the risks of fraud; and
- the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.

We enquired of management, internal audit and the Police, Fire and Crime Commissioner whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We assessed the susceptibility of the Police, Fire and Crime Commissioner and group's financial statements to material misstatement, including how fraud might occur, by evaluating management's

incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to journal entries that could be used to manipulate the Police, Fire and Crime Commissioner's financial performance for the year, along with potential management bias in determining accounting estimates for the valuation of land and buildings and the net pension liability. Our audit procedures involved:

- evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud,
- journal entry testing, with a focus on non-routine transactions and journals falling within identified risk criteria including: post year-end journals, material journals across the year, year-end journals, year-end income and expenditure accrual journals, journals posted by senior management and off ledger adjustments,
- challenging assumptions and judgements made by management in its significant accounting estimates in respect of the valuation of land and buildings and the net pension liability, and
- assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.

These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, including [add details of risks]. We remained alert to any indications of non-compliance with laws and regulations, including fraud, throughout the audit.

Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's

- understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
- knowledge of the police sector
- understanding of the legal and regulatory requirements specific to the Police, Fire and Crime Commissioner and group including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA/LASAAC and SOLACE
 - the applicable statutory provisions.

In assessing the potential risks of material misstatement, we obtained an understanding of:

- the Police, Fire and Crime Commissioner and group's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
- the Police, Fire and Crime Commissioner and group's control environment, including the policies and procedures implemented by the Police, Fire and Crime Commissioner and group to ensure compliance with the requirements of the financial reporting framework.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

H. Draft Audit opinion - PFCC

Report on other legal and regulatory requirements – the Police, Fire and Crime Commissioner’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Police, Fire and Crime Commissioner’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Police, Fire and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

Our work on the Police, Fire and Crime Commissioner’s arrangements for securing economy, efficiency and effectiveness in its use of resources is not yet complete. The outcome of our work will be reported in our commentary on the Police, Fire and Crime Commissioner’s arrangements in our Auditor’s Annual Report. If we identify any significant weaknesses in these arrangements, these will be reported by exception in a further auditor’s report. We are satisfied that this work does not have a material effect on our opinion on the financial statements for the year ended 31 March 2024.

Responsibilities of the Police, Fire and Crime Commissioner.

The Police, Fire and Crime Commissioner is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor’s responsibilities for the review of the Police, Fire and Crime Commissioner’s arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Police, Fire and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Police, Fire and Crime Commissioner’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in January 2023. This guidance sets out the arrangements that fall within the scope of ‘proper arrangements’. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Police, Fire and Crime Commissioner plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Police, Fire and Crime Commissioner ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Police, Fire and Crime Commissioner uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Police, Fire and Crime Commissioner has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor’s Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for the Police, Fire and Crime Commissioner for Cumbria for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed:

- the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the Police, Fire and Crime Commissioner for the year ended 31 March 2024; and
- our work on the Police, Fire and Crime Commissioner’s arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2024.

Use of our report

This report is made solely to the Police, Fire and Crime Commissioner, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 [and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited]. Our audit work has been undertaken so that we might state to the Police, Fire and Crime Commissioner those matters we are required to state to the Police, Fire and Crime Commissioner in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Police, Fire and Crime Commissioner as a body, for our audit work, for this report, or for the opinions we have formed.

Signature: *To be signed*

Michael Green, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Manchester

Date: *To be dated*

I. Draft Audit opinion - Chief Constable

Independent auditor's report to the Chief Constable of Cumbria Constabulary

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements of the Chief Constable of Cumbria Constabulary (the 'Chief Constable') for the year ended 31 March 2024, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies, and include the police pension fund financial statements comprising the Police Officer Pension Fund Account, Net Assets Statement and notes to the financial statements. The notes to the financial statements include the Notes to the Accounts, Annex A – Statement of Accounting Policies, Annex B – Technical Annex – Financial Instruments and Annex C – Technical Annex – Pension Disclosures. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31 March 2024 and of its expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2020) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Chief Constable in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Chief Finance Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Chief Constable's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Chief Constable to cease to continue as a going concern.

In our evaluation of the Chief Finance Officer's conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 that the Chief Constable's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Chief Constable. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2022) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Chief Constable and the Chief Constable's disclosures over the going concern period.

In auditing the financial statements, we have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Chief Constable's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Chief Constable under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

I. Draft Audit opinion - Chief Constable

We have nothing to report in respect of the above matters.

Responsibilities of the Chief Constable and the Chief Finance Officer

As explained more fully in the Responsibilities for the Statement of Accounts set out on page 20, the Chief Constable is required to ~~make arrangements~~ for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. That officer is the Chief Finance Officer. The Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, for being satisfied that they give a true and fair view, and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Chief Constable's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to dissolve the Chief Constable without the transfer of its services to another public sector entity.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Chief Constable and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the Local Government Act 2003).

In addition, we concluded that there are certain significant laws and regulations that may have an effect on the determination of the amounts and disclosures in the financial statements and those laws and regulations relating to (include relevant details for your audit, e.g. health and safety, employee matters, and data protection).

We enquired of management and the Chief Constable concerning the Chief Constable's policies and procedures relating to:

- the identification, evaluation and compliance with laws and regulations;
- the detection and response to the risks of fraud; and
- the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.

We enquired of management, internal audit and the Chief Constable whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We assessed the susceptibility of the Chief Constable's financial statements to material misstatement, including how fraud might occur, by evaluating management's incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation journal entries that could be used to manipulate the Authority's financial performance for the year, along with potential management bias in determining accounting estimates for the net pension liability.

Our audit procedures involved:

- evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud,
- journal entry testing, with a focus on non-routine transactions and journals falling within identified risk criteria including: post year-end journals, material journals across the year, year-end journals, year-end income and expenditure accrual journals, journals posted by senior management and off ledger adjustments,
- challenging assumptions and judgements made by management in its significant accounting estimates in respect of the valuation of land and buildings and the net pension liability, and
- assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.

These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, including [add details of risks]. We remained alert to any indications of non-compliance with laws and regulations, including fraud, throughout the audit.

Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:

- understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
- knowledge of the police sector
- understanding of the legal and regulatory requirements specific to the Chief Constable including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA/LASAAC and SOLACE
 - the applicable statutory provisions.

In assessing the potential risks of material misstatement, we obtained an understanding of:

- the Chief Constable's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
- the Chief Constable's control environment, including the policies and procedures implemented by the Chief Constable to ensure compliance with the requirements of the financial reporting framework.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

I. Draft Audit opinion - Chief Constable

Report on other legal and regulatory requirements – the Chief Constable’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Chief Constable’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

Our work on the Chief Constable’s arrangements for securing economy, efficiency and effectiveness in its use of resources is not yet complete. The outcome of our work will be reported in our commentary on the Chief Constable’s arrangements in our Auditor’s Annual Report. If we identify any significant weaknesses in these arrangements, these will be reported by exception in a further auditor’s report. We are satisfied that this work does not have a material effect on our opinion on the financial statements for the year ended 31 March 2024. .

Responsibilities of the Chief Constable

The Chief Constable is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor’s responsibilities for the review of the Chief Constable’s arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in January 2023. This guidance sets out the arrangements that fall within the scope of ‘proper arrangements’. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Chief Constable plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Chief Constable ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Chief Constable uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Chief Constable has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor’s Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for the Chief Constable of Cumbria Constabulary for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the Authority for the year ended 31 March 2024. We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2024.

Use of our report

This report is made solely to the Chief Constable, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 [and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited]. Our audit work has been undertaken so that we might state to the Chief Constable those matters we are required to state to the Chief Constable in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable as a body, for our audit work, for this report, or for the opinions we have formed.

Signature: *To be signed*

Michael Green, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Manchester

Date: *To be dated*

J. Audit letter in respect of delayed VFM work



The Police, Fire and Crime Commissioner for Cumbria and Chief
Constable of Cumbria Constabulary
Carleton Hall
Penrith
CA10 2AU

Grant Thornton UK LLP
Landmark
St Peter's Square
1 Oxford Street
Manchester
M1 4PB
T +44 (0)161 953 6382

12 September 2024

Dear Mr Allen and Mr Carden

The original expectation under the approach to Value For Money (VFM) arrangements work set out in the 2020 Code of Audit Practice was that auditors would follow an annual cycle of work, with more timely reporting on VFM arrangements, including issuing their commentary on VFM arrangements for local government by 30 September each year at the latest. Unfortunately, due to the on-going challenges impacting on the local audit market, including the need to meet regulatory and other professional requirements, we have been unable to complete our work as quickly as would normally be expected.

As a result, we have therefore not yet issued our Auditor's Annual Report, including our commentary on arrangements to secure value for money. We now expect to publish our report no later than 28 February 2025.

For the purposes of compliance with the 2020 Code, this letter constitutes the required audit letter explaining the reasons for delay.

Yours faithfully

Michael Green

Michael Green
Director



[grantthornton.co.uk](https://www.grantthornton.co.uk)

© 2024 Grant Thornton UK LLP.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.



Joint Audit Committee

Title: OPFCC Risk Management Monitoring

Date: August 2024

Agenda Item No: 12a

Originating Officer: Joanne Head, OPFCC Governance Manager

CC:

Executive Summary:

The Office of the Police, Fire and Crime Commissioner (OPFCC) is responsible for providing policing and fire services within Cumbria. This takes place in a constantly changing and challenging environment and the OPFCC must ensure that it has robust systems and processes in place to monitor and react appropriately to risk. The purpose of this report is to update the committee on the OPFCC's risk management arrangements.

Recommendation:

That, the committee notes the report as evidence of the continuing commitment to sound governance arrangements for corporate risk management.

1. Introduction & Background

- 1.1 Effective risk management is a key component of effective corporate governance. Managing risk will contribute towards delivery of the strategic priorities. There are potential significant consequences from not managing risk effectively.
- 1.2 Robust risk management helps improve decision-making and drive corporate activity that represents value for money. Effective risk management will help protect the reputation of the Constabulary, Cumbria Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner, safeguard against financial loss and minimise service disruption.
- 1.3 In accordance with the Office of the Police, Fire and Crime Commissioner's (OPFCC) Risk Management Strategy, the Strategic Risk Register (SRR) was presented to the OPFCC Executive Team on 28 February 2024 for consideration. They were provided with assurance that this function was being carried out with appropriate monitoring and reaction to current and emerging risks.

1.4 As part of this process, quarterly quality assurance checks of the strategic and operational risk register was completed, to ensure that risk is effectively managed across the organisation. Both registers were reviewed by the OPFCC Executive Team on 2 September 2024 at which they agreed the changes detailed within the report.

2. Issues for Consideration

2.1 The OPFCC has reviewed its operational and strategic risk registers rationalising them to reflect the types of risks it faces. Staff are required to review their own risks and make any necessary changes and updates on a quarterly basis. The OPFCC Executive Team subsequently consider both the strategic and operational risk registers every quarter as part of their meetings. This illustrates whether the scores for the individual risks have risen, remained the same or decreased and assists the Committee to understand how the risks are managed.

2.3 Strategic risks are those affecting the medium to long term objectives of the OPFCC and are the key, high level and most critical risks that the OPFCC faces. Currently the OPFCC has four strategic risks.

2.4 The strategic risks identified by the OPFCC are concerned with:

1. Strategic Finance
2. CCFRA – Hosted Service Arrangements
3. Estate Resource
4. Fire Pensions Remedi

2.5 The table below outlines the OPFCC's four open strategic risks and provides the RAG rating (Red, Amber and Green) for each risk based on the mitigated score (**RAG risk rating = impact x likelihood**). In the future, the table will also provide detail of those risks closed since the last report to the Joint Audit Committee meeting and the rationale for that decision.

2.6 As part of the OPFCC's oversight of itself, Cumbria Constabulary and Cumbria Fire and Rescue Service, strategic risks for all organisations are discussed at the relevant Executive Board meetings on a quarterly basis. This enables the Commissioner to hold the Chief Officers to account for management of risks, particularly where they cross over to the OPFCC; monitoring actions being taken and progress.

3. Implications

3.1 Financial - 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, Cumbria Fire and Rescue Service and other partner organisations which are financially dependent.

3.2 Legal - 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.

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

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score		
OPFCC Strategic Risk Register										
R1 Strategic Finance	Chief Executive / Chief Finance Officer	<p>Reduction in real term resources within the medium-term time horizon to provide sufficient funding for the Commissioner and Constabulary to deliver current levels of policing service.</p> <p>Current government funding protection is only provided in cash terms, requiring the Commissioner to meet inflation and other service pressures from increased precept or savings. This risk may be impacted as a result of the announcement that the Home Office intends to undertake a review of the Police Funding Formula for implementation in 2023/24, but as the make-up of the formula are unknown at this stage the risk score has not been amended.</p> <p>This risk may lead to a reduction in the level of police services and/or result in Cumbria Constabulary not being viable as an independent force. Alternative options for delivering a police service in Cumbria may have to be considered. This may impact on the extent to which services respond to local needs in Cumbria. During the period of change there may be reductions in public assurance/confidence.</p>	4	4	16	3	4	12	All	<p>The budget and medium-term financial forecast (MTFF) are reviewed and updated on a regular basis. The budget has been balanced in the short term and reserves provide additional security. Continued review of the MTFF as part of the budgeting process. Further development and refinement of savings options in conjunction with the Constabulary. In response to the increased risk the Constabulary has committed to preparing an enhanced savings and efficiencies plan headed by the DCC.</p> <p>Savings in the MTFP have been reprofiled so mitigate the shorter-term uncertainties around funding and providing more time to create a robust savings and efficiency plan</p> <p>Update – August 2024: Futures Programme to identify savings requirement underway and progress made against target savings for April 2025. Options for longer term savings still to be considered</p>

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score		
R2 CCFRA – Hosted Service Arrangements	Chief Finance Officer / CFRS Programme Lead	A number of core support services are delivered through the unitary authorities. At present the final costs for delivering services in 2023/2024 and 2024/2025 have not been agreed. This will result in growing and uncertain financial pressure on the CFRS revenue budget, potentially leading to savings having to be identified from other areas of the business.	4	5	20	4	4	16	All	<p>The Chief Finance Officer and the CFRS Programme Lead for Transition are working with the unitaries to finalise costs for 2024/2025, and discussions are ongoing. The PFCC has written to the Chief Executives/Leaders of the unitary authorities to resolve this as a matter of urgency.</p> <p>Progress has been made during 2023 to bring services in-house where performance of the SLA has been poor and there has been no financial impact. The 2024-2025 budget includes provision for inflation uplifts on the remaining SLAs.</p> <p>The Service needs to progress future service requirements and how these can best be delivered. This will continue to be monitored closely through monthly Strategic Finance & Governance Board meetings.</p>
R3 Estate Resource	Chief Fire Officer	There is insufficient estate resource in place to support the new combined PFCC service delivery model and comply with statutory and best practice requirements. This could result in a failure in compliance as the condition of the fire estate further deteriorates, putting the health and safety of staff, and stakeholders using the buildings, at risk. It also results in a failure to drive out estate efficiencies.	4	4	16	4	4	16	All	<p>Funding is available to fund two handy person roles plus one estate coordinator post; recruitment is underway. This will be monitored through the Estates Governance Board, chaired by the PFCC. Ongoing review of the resource needed to secure an efficient and effective Fire Estate. A business case setting out future options is to be developed.</p> <p>Update – August 2024: A SLA is in place and Head of Estates is monitoring and prioritising areas of work. Condition survey is being undertaken on the fire estate.</p>

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk Score	Impact	Likelihood	Risk Score		
										Complete august 2024. There is a priority work programme focusing on areas of statutory compliance. Business case is complete and will be consulted upon in July 2024. Decision around preferred option in August 2024. Project delivery will follow, some short-term work procedures will be introduced in October 2024. OPFCC estates resources has been appointed subject to vetting and should start October 2024. This will allow several workstreams to progress.
R4 Fire Pensions Remedi	Head of People & Talent (CFRS) Chief Finance Officer	There is a risk that pressure will be put on the Fire & Rescue Authority's budget due to legal requirements in terms of pensions matters and related judgements. This will result in the Fire & Rescue Authority having to fund required remedies of associated work, including the recruitment of additional capacity to address key gaps in expertise skills and knowledge.	5	5	25	5	5	25		Business case produced for four additional posts – two posts approved and recruited. Recruitment to replace CFRS Senior Pensions Advisor Ongoing management of Service Level Agreement with the unitary councils which currently support some of the work for CFRS. Faculty AI to support with processing of data and Sergeant McCloud project. Ongoing discussions with Northumberland regarding shared role. Looking at further opportunities for AI to support data processing. Update – August 2024: Joint post with Northumbria has now been recruited to.

Risk Tolerance Levels

Risk Score 1-4

Acceptable.

No action is required but continue monitoring.

Risk Score 5-12

Tolerable risks but action is required to avoid a Red status.

Investigate to verify and understand underlying causes and consider ways to mitigate or avoid within a specified time period.

Risk Score 15-25

Unacceptable. Urgent attention is required.

Investigate and take steps to mitigate or avoid within a specified short term.

OPFCC Risk Scoring Matrix

RISK MATRIX: IMPACT						
IMPACT SCORE		IMPACT ON SERVICE OBJECTIVES	FINANCIAL IMPACT	IMPACT ON PEOPLE	DURATION OF IMPACT	IMPACT ON REPUTATION
4	Very High	Unable to function or fulfil obligations – total failure of at least 2 areas of activity	Severe financial impact (Above £5m / budget implications)	Internally – wholesale or part resignation; unable to staff OPCC Externally – service provision withdrawn or unable to fund.	In excess of 1 year to recover pre- event position	Severe damage to reputation Sustained and prolonged national media interest Legal implications PCC resignation
3	High	Significant impact on service provision – total failure of at least 1 area of activity with impact across all areas of business	Significant financial impact (over £1m)	Internally – increased staff turnover/ shortage Externally – general/systemic poor user experience or unable to provide services (eg to victims)	Between 6 months to 1 year to recover to pre-event position	Significant damage to reputation Short term national / longer-term local media interest Legal implications
2	Medium	Material impact on service objectives – at least 2 areas of business / several personal objectives	Material financial impact (over £250k - £1m)	Internally – high level of staff absences Externally – multiple poor service user experience; reduced service provision	Between 2 to 6 months to recover to pre-event position	Adverse publicity, noticeable damage to reputation. Short term local media interest Complaints received
1	Low	Some impact on service objectives – single area of business/ individual objectives	Some financial impact (up to £250k)	Internally - low morale Externally – some poor service user experience	Up to 2 months to recover	Some damage to reputation 1-day local media interest Complaints received



Joint Audit Committee

TITLE OF REPORT:	Constabulary Risk Management Update
-------------------------	--

DATE OF MEETING:	25th September 2024
-------------------------	---------------------------------------

ORIGINATING OFFICER:	Claire Griggs, Standards, Insight and Performance Command
-----------------------------	--

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

Executive Summary:			
<p>The purpose of this paper is to provide the Joint Audit Committee with an update on the Constabulary’s risk management arrangements, including a review of the current strategic risk register.</p> <p>As part of this process, quarterly quality assurance checks of all departmental and operational risk registers are completed, to ensure that risk is effectively managed across the organisation. The Strategic Risk Register was last reviewed by the Strategic Management Board on 4th September 2024.</p> <p>At this meeting the Board agreed the following changes to the Constabulary’s Strategic Risk Register:</p>			
<table border="1"> <tr> <td>Risk 59 (Continued use of Airwave due to delays in ESMCP & ESN)</td> <td>Reduce Impact score from 5 to 4, and reduce Likelihood score from 4 to 3 (reducing overall score from 20 to 12)</td> </tr> </table>	Risk 59 (Continued use of Airwave due to delays in ESMCP & ESN)	Reduce Impact score from 5 to 4, and reduce Likelihood score from 4 to 3 (reducing overall score from 20 to 12)	
Risk 59 (Continued use of Airwave due to delays in ESMCP & ESN)	Reduce Impact score from 5 to 4, and reduce Likelihood score from 4 to 3 (reducing overall score from 20 to 12)		

Recommendations:
That the Joint Audit Committee:
Note the progress made in managing the Constabulary’s current strategic risks.

MAIN SECTION

1. Introduction and Background

1.1 Strategic Risks

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

Each risk is managed at the level where the control to manage the risk resides. Strategic risks are managed by the Strategic Management Board, significant operational risks are managed by the Operations, Scrutiny and Oversight Board, and significant strategic business risks are managed in the relevant directorate or by nominated senior managers. Projects and programmes also have their own risks that are managed by the project / programme teams.

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

The Constabulary's mission is to deliver an outstanding police service to Keep Cumbria Safe.

The strategic risks identified by the Constabulary are concerned with:

1. The implications of longer-term reduction in budget and the level of savings required.
2. Additional demand relating to the West Cumbria Coal Mine development (Operation Equate)
3. ISO Accreditation
4. Airwave
5. Firearms Licensing

The table on page three outlines the Constabulary's five open strategic risks and provides the RAG rating (Red, Amber, and Green) for each risk (**RAG risk rating = impact x likelihood**).

The table also includes details of the 5 strategic risks which have been closed / transferred since the last Joint Audit Committee Meeting, and the rationale for that decision. These risks are shaded in grey.

Strategic Risk Register

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk	Impact	Likelihood	Risk		
28	Constabulary Chief Financial Officer	<p>There may be a detrimental and significant impact on the available budget and a requirement for substantially increased savings, as a result of:</p> <ul style="list-style-type: none"> a combination of the inflationary pressures on police budgets particularly pay the lack of provision for inflation in Government grant allocation proposed changes to police pension contributions the impact of national projects and initiatives such as ESN and PEQF, and potential changes to the police funding formula (including the removal of damping funding) <p>This would result in a compromise to public safety, significant loss of public confidence and serious damage to the Constabulary's reputation.</p>	5	5	25	4	5	20	All	<p>A balanced budget was set for 2024/25 in February and the MTFP sees a savings requirement of £2m in 2025/26 rising to £16m by 2028/29. The overall savings target of £16m represents a significant challenge for the OPFCC/Constabulary.</p> <p>Although it is still an early stage in the financial year, whilst a number of budget pressures have come to light, some early work by the financial services team has identified budget savings in relation to cashflow improvements in relation to precept receipts and business rates, Increased investment income and reduced capital financing costs which will contribute towards easing the budget gap. Work continues as part of the futures programme to identify further savings and efficiencies. It is still relatively early to identify the potential impact of the new Government on policing, on the plus side it is envisaged that the funding settlement in December will be multi-year which will aid forecasting, on the negative side it appears that the review of the police funding formula is still very much on the cards. No change proposed to the score at this stage.</p>
46	Det Supt Crime	<p>Serious Crime within the Constabulary might not be investigated by trained and accredited PIP 2 detectives, caused by an insufficient number, which may result in a poor service to victims, staff welfare concerns, and reputational damage.</p>	4	3	12	3	3	9	All	<p>Update following SMB on 05/06/24 - This is a legacy risk, during a period where the vacancy factor linked to PIP2 detectives was acute. This has been a national issue and as an organisation we are in a very different position now. At time of writing, whilst retention remains an issue for a variety of factors, recruitment is less of a concern. We have healthy</p>

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk	Impact	Likelihood	Risk		
										<p>numbers of accredited detectives, also those working towards accreditation. Whilst gaps remain, both within mainstream CID and other specialisms, these are managed within commands and reported regularly through the performance and governance frameworks to monitor and manage. In addition, we have in place a recruitment, retention and resilience of investigators strategy and delivery plan.</p> <p>As such recommend remove at this time.</p>
53	Supt Operations	There is a risk of a detrimental effect on officer wellbeing, caused by regular variations on shift patterns to ensure the Constabulary has consistent and robust resources to maintain adequate Armed Response Vehicle provision in line with STRA.	4	4	16	3	2	6	All	<p>Update following SMB on 05/06/24 - AFO numbers have stabilized, there are future plans, including an IFC in September, and conversations with North-West Armed Policing Collaboration and the risk can be managed within Operations Command. There will be future risks around release of resources for the September IFC, however ACC Blackwell is aware which will affect the risk. At this stage the risk can be transferred to the Operations Command Risk Register</p>
55	Supt (Westmorland & Furness)	There is a risk that the Constabulary is occasionally operating outside the national negotiator deployment model. Caused by a series of retirement / resignations of experienced negotiators, and inexperienced new cadre base and the availability of national courses.	3	3	9	3	3	9	All	<p>Update following SMB on 05/06/24 – Both the negotiator lead and deputy lead for the Force are SLT members within Ops Command. The risk is therefore being transferred to the Ops Command Risk Register where it can be more appropriately managed.</p>
56	Det Chief Supt	There is a risk that the operational Intelligence Analytical capacity within Crime Command is insufficient to service current	4	5	20	2	2	4	All	<p>Update following SMB on 5th June 2024 – resources have been invested in the function and the business change project completed. The research and analysis intelligence resources</p>

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk	Impact	Likelihood	Risk		
		and future demand. This is caused by insufficient Intelligence analytical and research capacity to service current and future demand. National and regional reporting requirements are increasing and currently outstrips available resource.								will be transferred to the Standards, Insight & Performance Command under the leadership of the Force Principal Analyst. Investment with regards to training and equipment is in place which removes an aspect of this identified risk. The development of the function now sits with the Director of Performance and Change. Impact score reduced from 4 to 2, and Likelihood score reduced from 5 to 2. New score of 4. As a result, this risk is being transferred to the SIP Command Risk Register and will be monitored as part of business as usual.
57	ACC Operations	There is a risk that additional demand relating to the West Cumbria Coal Mine development, will overtake our current capacity. This is caused by potential protest activity which may occur on both a national and potentially international scale.	5	4	20	5	4	20	All	ISA with WCCM approved. SLA with legal now approved for sharing. Mass prisoner: mutual aid mobilisation plans in place and continually renewed and reviewed. Additional anticipated protest activity has resulted, with three protests due in July alone. The WCCM court case is now scheduled to be heard at the High Court in July, and this will be a pivotal moment for informing this risk – either a continuation, escalation, or reduction in anticipated demand. No change to risk score at this time.
58	ACC Operations	There is a risk that the organisation does not achieve accreditation in line with the Forensic Science Regulator statutory code. This is caused by a lack of capacity and expertise within the Forensic Science Activities.	4	4	16	4	4	16	All	Discussed at the ISO Accreditation Board on 15/07/24. The unit is still able to operate with declarations around non-conformity linked to accreditation. This will remain the case whilst the Constabulary works towards that goal. The current review of the structure and responsibilities within the Forensic Department will focus on our continuing work towards accreditation and identify the responsibilities and resources required to move this forward over the coming months.

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk	Impact	Likelihood	Risk		
										FCIU capacity and capability has been identified as part of the Forensic Unit peer review process. Plans are now in place to address this over the coming months. The mitigation put in place in the meantime will ensure the unit remains operationally functional. No change to risk score.
59	ACC Support	There is a risk that we are unable to perform Force wide Command and Control activities from a central location, lose Operational and Situational awareness across our geographical footprint and are unable to respond to requests for emergency assistance from officers. Caused by a loss or significant degradation of service or functionality of Mission Critical Voice Communications either through failure of suppliers, because of the Competitions and Markets Authority or Ofcom rulings or loss of support and usage knowledge and skills	5	4	20	5	4	12	All	Risk is accepted, but mitigation has been put in place as we have budgeted for support and refresh of radios in our financial plans. There are also plans in place for national support. We are also part of regional and national user groups which allows us to monitor the situation, in line with other forces. It was proposed that the Impact score be reduced from 5 to 4, and Likelihood score reduced from 4 to 3 (reducing overall score from 20 to 12). This recommendation was endorsed at SMT on 4th September 24.
60	ACC Operations Support	There is a risk that Firearms / Shotgun Grants, Renewals, Variations and Suitability Review will not be undertaken / issued in accordance with the Constabulary service level agreement, whilst ensuring compliance with Firearms Licensing APP and Home Office guidance. This is caused by the current structure and operating model within the Firearms Licensing Unit not being	4	4	16	4	4	16	All	Firearms licensing remains under the governance of Op Logic. ACC Operations Support is the Gold. Weekly reports are provided to COG each Friday. Outstanding renewals and grants are now separated into complex and non-complex caseloads. As at 30/07/24 all non-complex grants and renewals are being processed within the 8 week and 12-week SLA timescales. There is however, a backlog of complex cases which continue to be worked through. Due to the nature and age of these there is an element of risk which requires

Risk Ref No	Responsible Officer(s)	Risk Description	Initial Score			Latest Score			Link to Strategic Objectives	Summary of mitigating actions already taken - update
			Impact	Likelihood	Risk	Impact	Likelihood	Risk		
		able to manage the expected demand from Firearms / Shotgun Grants, Renewals, Variations and Suitability Review.								additional scrutiny and management. A comprehensive PBI product has been created which allows more detailed performance management. Scheme of delegation has been further amended to expand decision making capability within the department and remove single points of failure.

Risk Tolerance Levels

<p><u>Risk Score 1-4</u> Acceptable. No action is required but continue monitoring.</p>	<p><u>Risk Score 5-12</u> Tolerable risks but action is required to avoid a Red status. Investigate to verify and understand underlying causes and consider ways to mitigate or avoid within a specified time period.</p>	<p><u>Risk Score 15-25</u> Unacceptable. Urgent attention is required. Investigate and take steps to mitigate or avoid within a specified short term.</p>
--	--	--

1.2 Drivers for Change

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

Robust risk management will help improve decision-making and drive corporate activity that represents value for money. Effective risk management will help protect the reputation of the Constabulary and the Office of the Police and Crime Commissioner, safeguard against financial loss and minimise service disruption.

1.3 Consultation processes conducted or which needs to be conducted

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

1.4 Impact assessments and implications on services delivered

Not applicable- described in the risk register where appropriate.

1.5 Timescales for decision required

Not applicable to this report.

1.6 Internal or external communications required

None.

2. Financial Implications and Comments

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

3. Legal Implications and Comments

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

4. Risk Implications

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

5. HR / Equality Implications and Comments

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

6. ICT Implications and Comments

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

7. Procurement Implications and Comments

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

8. Supplementary Information

8.1 List any relevant documents and attach to report

Appendix 1	Risk Scoring Matrix
-------------------	---------------------

8.2 List persons consulted during the preparation of report

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

Risk Scoring Matrix

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

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

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



ANNUAL REPORT

pfcc
CUMBRIA
POLICE, FIRE & CRIME
COMMISSIONER

MAKING
CUMBRIA
EVEN SAFER

www.cumbria-pfcc.gov.uk



This is my last annual report as PFCC, and I would like to pass my sincere thanks and gratitude to every Police Officer, PCSO, Special Officer, member of Police Staff, Firefighter, both full time and

retained, Fire Staff, including volunteers and of course my own office, for the fantastic job they all do every day and most especially over the last eight years of my tenure.

It has most genuinely been a huge privilege to be PCC (now PFCC) and I can say it has been a challenge at times, tricky with some bumps along the way but notwithstanding that, great fun, made so because of the incredibly committed, hardworking and professional workforce with which we here in Cumbria are blessed.

Perhaps one of the most difficult things a PFCC has to do each year is to set the council tax precept, which actually means increasing it. This is a challenge because of course nobody ever wants to pay more tax, so my plea to the

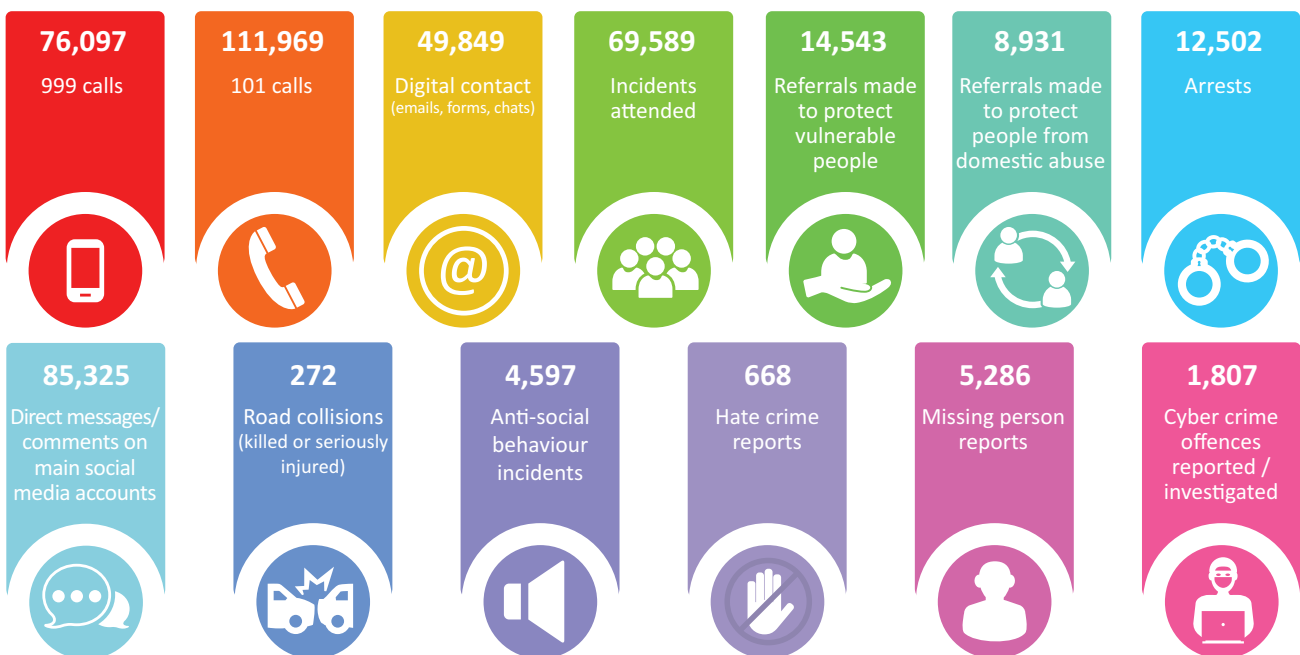
Chief Constable every year has been, give me the evidence to support my asking the public to pay more for the police service. This has been relatively straight forward, because every year, the Constabulary have performed, improved and increased delivery, in spite of the constant pressure on resource. This has helped to assure me that we get more than great value from our police service here in Cumbria.

I would like to take this opportunity to thank my Deputy, Mike Johnson for all his hard work over the last 12 months. I am also grateful to every officer and member of staff, with whom it has been my great honour to work alongside during my tenure. I will continue to do all I can to support from the side-lines and will be watching with interest as Cumbria Constabulary and CFRS continue to perform, keeping our county, it's residents and visitors safe from harm.

Peter McCall
Police, Fire and Crime Commissioner

DEMAND ON CUMBRIA CONSTABULARY

1ST APRIL 2023 - 31ST MARCH 2024



POLICE AND CRIME PLAN OBJECTIVES

In 2021, we developed a new Police and Crime Plan, drawing on the results of a public consultation, a strategic analysis of crime and community safety trends, emerging issues and partner agencies feedback. It contains the following police and crime objectives which all contribute towards achieving my overall aim of 'Keeping Cumbria Safe'.

The priorities within the plan are:



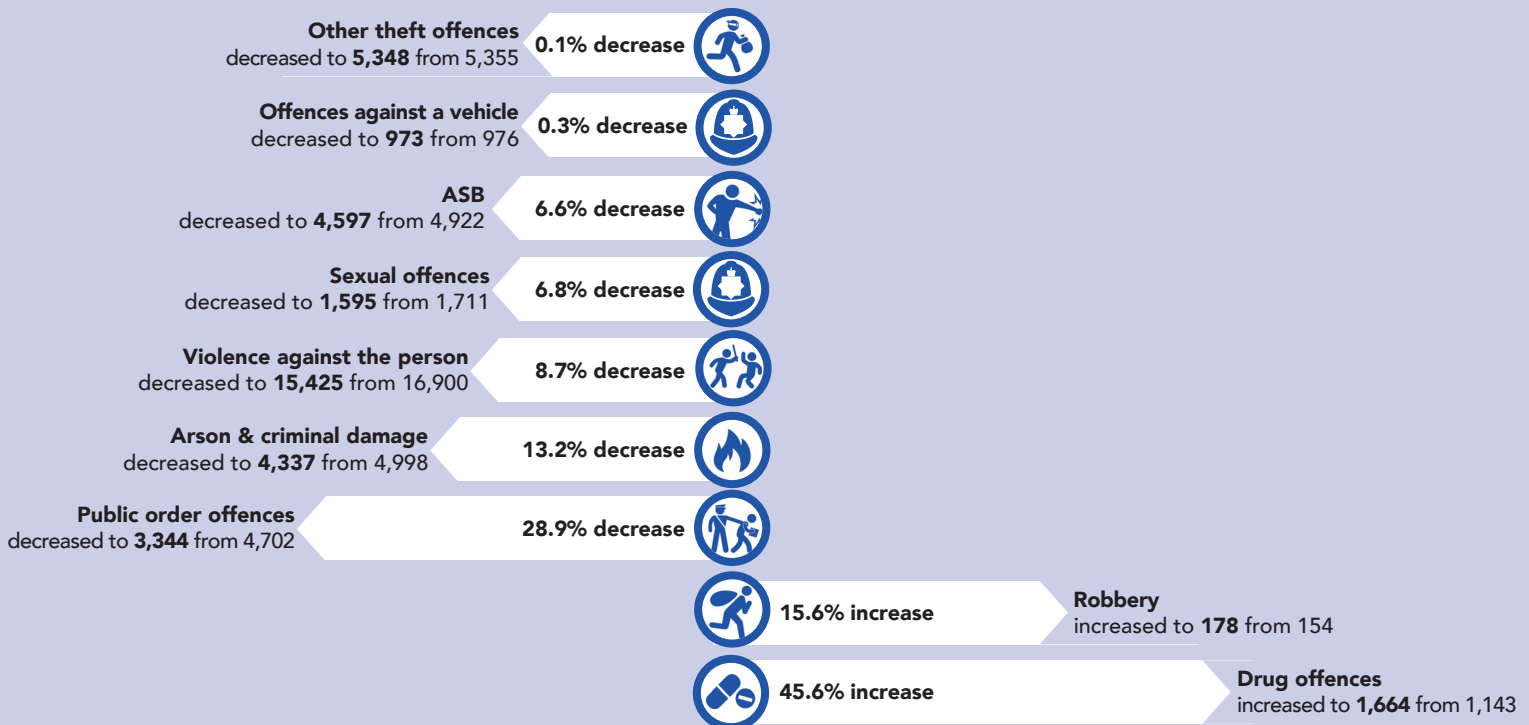
RECORDED CRIME IN CUMBRIA

1ST APRIL 2023- 31ST MARCH 2024 COMPARED TO THE PREVIOUS FINANCIAL YEAR

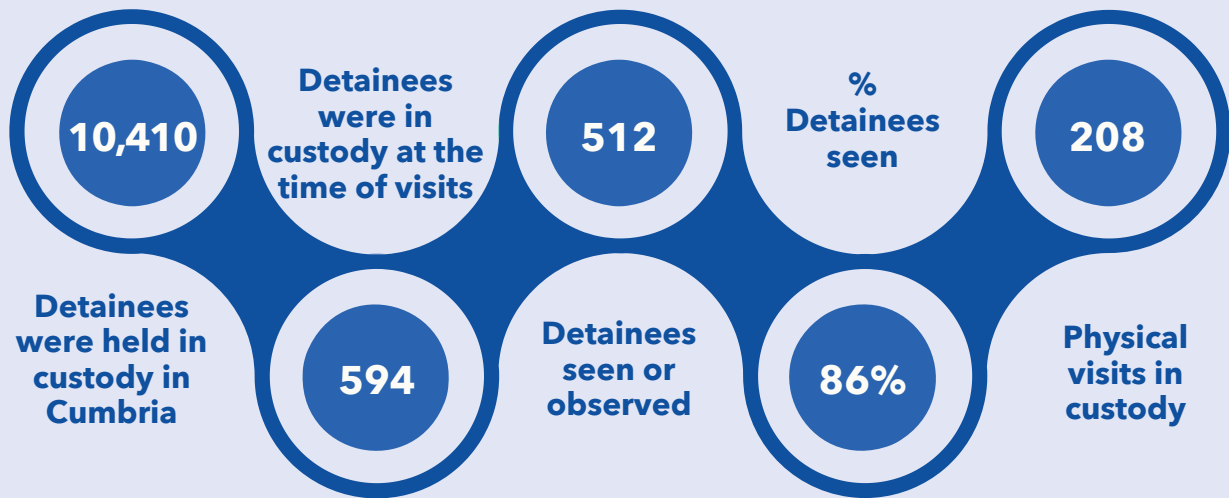
Overall crime reduced by 8.2%

to 35,601 from 38,795

Compared to Office of National Crime Statistics (ONS) – 3.1% decrease in crime in England and Wales from 5,578,567 to 5,402,047



INDEPENDENT CUSTODY VISITING SCHEME IN 2023 - 2024



ENSURING THE POLICE ARE AT THE FOREFRONT OF THE RESPONSE



94.9% of 999 calls were answered within 10 seconds
(national performance target states 90%)



96.3% of 101 calls were answered within 5 minutes
(national performance target states 90%)

INTEGRATING BLUE LIGHT SERVICES



Dedicated structure in place, led by the PFCC, to monitor areas of joint collaborative working between Cumbria Police, Cumbria Fire & Rescue Service and Northwest Ambulance Service



Cumbria Fire & Rescue Service and Northwest Ambulance Service assistance in the search for extremely vulnerable missing persons (where operational capacity allows)



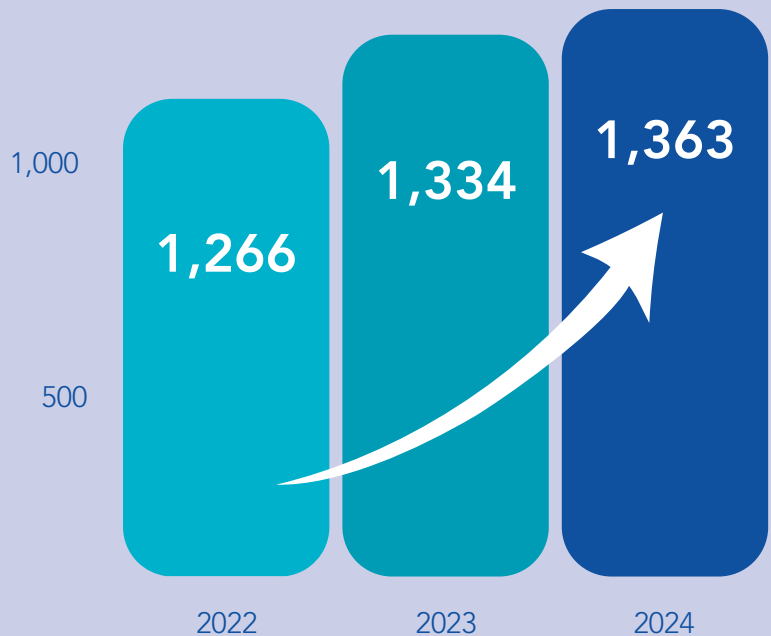
New joint 'Head of Estates' post created to drive forward the requirements for an integrated Police and Fire estate

SCRUTINY 2023-2024



NUMBER OF POLICE OFFICERS 2023-2024

Continual increase in Police Officer numbers over the last three years, under Operation Uplift



VISIBLE AND EFFECTIVE POLICE PRESENCE

The PFCC has monitored the Constabulary to ensure they achieved:



194

ADDITIONAL OFFICERS AS PART OF THE GOVERNMENT'S OPERATION UPLIFT PROGRAMME



1,363

NUMBER OF POLICE OFFICERS 2023-2024 (ESTABLISHMENT)

59

59 NAMED COMMUNITY BEAT OFFICERS (CBOS) AND 60 POLICE COMMUNITY SUPPORT OFFICERS (PCSOS)



PROPERTY FUND SUPPORTING LOCAL PROJECTS, SOCIAL GROUPS, INITIATIVES AND ACTIVITIES

Breakdown of Property Fund awarded in 2023-2024

£154,712



Re-distributed to community groups and projects

£128,292



Projects for young people

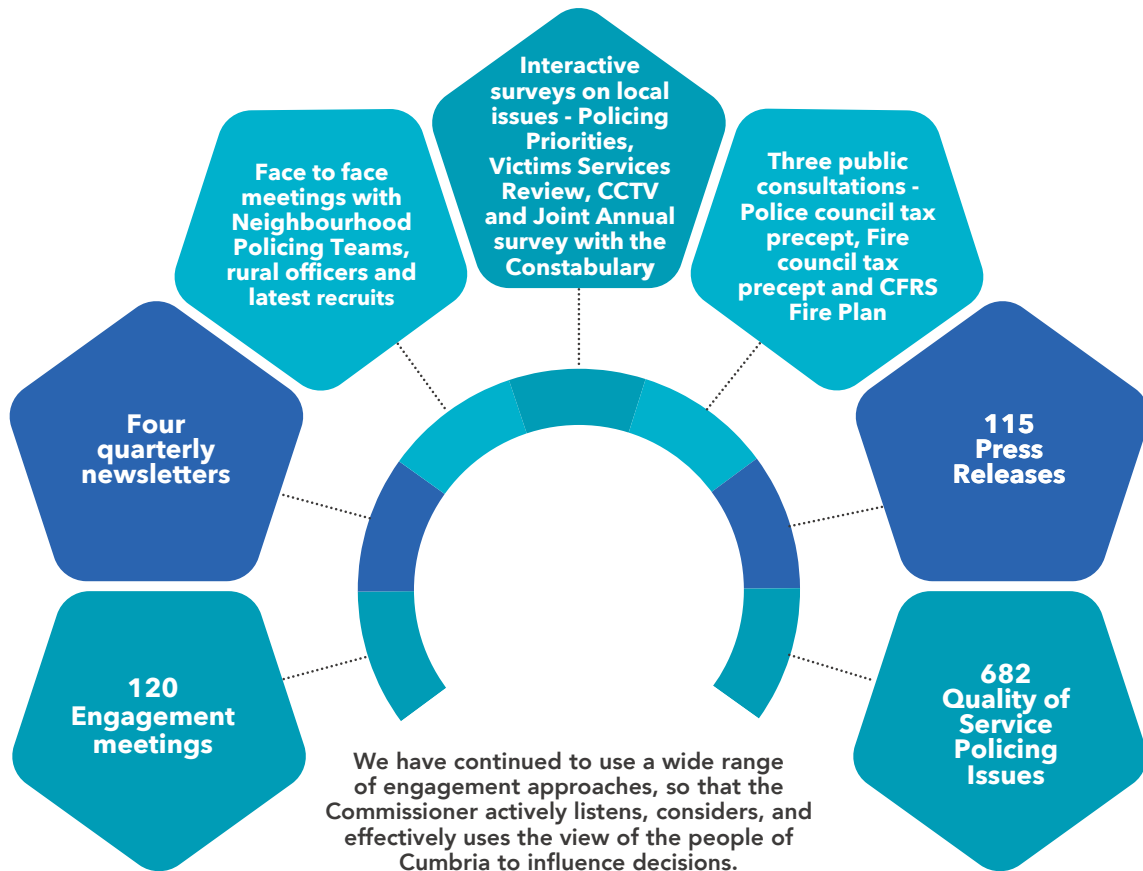
78



Local projects and community groups supported through the Property Fund

Some of the groups awarded were: Rock Youth Project - Carlisle, Shap Parish Council, Millom Army Cadets, Bewcastle Hub, Yewdale Community Centre, Cockermouth RUFC, Workington Zebras, Kendal Pride, Boxability Barrow, Multicultural Cumbria, Windermere Sea Scouts, Allerdale Autism Support

BE THE VOICE OF THE PUBLIC ON POLICING MATTERS



ACCOUNTABILITY AND STATUTORY DUTIES

Independent Custody Visitors (ICV) Volunteer Scheme	Working closely with partners	Police & Crime Panel meetings and Joint Ethics & Integrity Panel	Risk management and governance
Joint audit committee for finance & governance	Public Accountability Conferences	Complaint case reviews	External inspections & auditors provide independent reviews

A FOCUS ON CRIME

AND THE CAUSES OF CRIME



£820,000 Home Office – Safer Streets Round Five fund for Hammonds Pond in Carlisle, 'The Line' in Workington and Penrith Town Centre.



As chair of the Safer Cumbria Partnership, the PFCC has directed collaborative partnership working to address the identified needs in the county.



1-CLIC (County Lines Informed Cumbria) is the partnership between Cumbria Constabulary and The Well Communities that sees an agile and assertive approach to tackling County Lines using a joint Police and lived experience approach, to support those vulnerable to exploitation and in the midst of addiction. In the last 12 months, there have been 1,127 vulnerability visits to individuals to address addiction, disrupt activity, divert from misuse of controlled substances and escalation towards the criminal justice system.



The 'PAKMAN' sexting intervention for young persons who have been involved in the making/taking or sharing of nude images (sexting), has supported 35 children.



Cumbria Constabulary received 2,135 reports from Crimestoppers, this is the highest number of reports ever received.



Get Safe Online provided information and advice to the public about online safety. This included face-to-face advice at Westmorland Show 2023, monthly press releases on trending online crimes and a week of training delivered to 400 people from local groups, including those with protected characteristics such as Triple A (All About Autism), Cumbria Deaf Association and Women's Community Matters – a women's centre supporting those in need.



In its fifth year, as part of their online child abuse investigations, the Cyber and Digital Crime Unit (CDCU) has made 41 arrests, 13 warrants executed, completed 31 safeguarding visits and 88 children have been safeguarded. In total, 35 offenders have been prosecuted for 164 offences.



The CDCU received 134 reports of cybercrime offences where victims have been provided with online safety advice.



Keep Safe supported 872 cases, which is a significant increase of 46.3% on the 596 cases supported in the previous year.



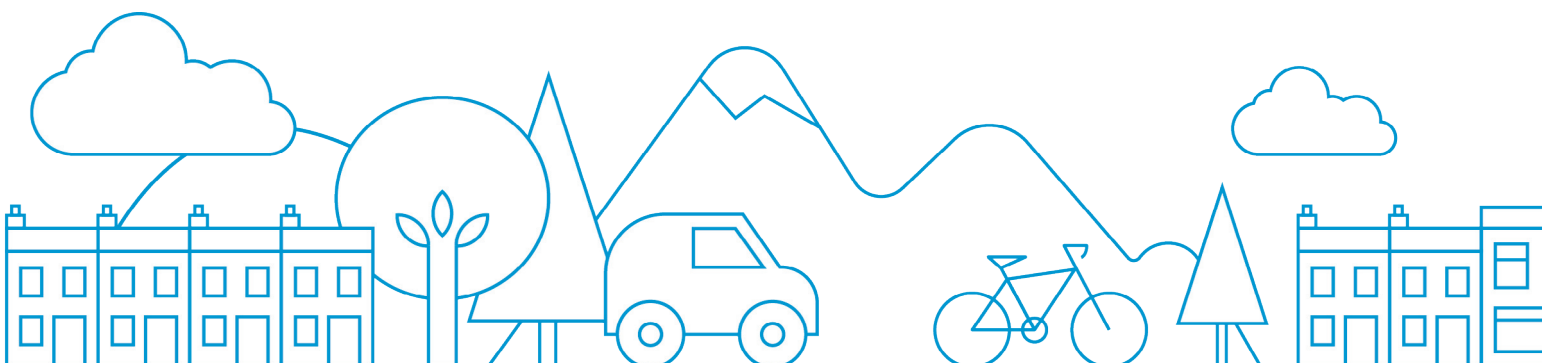
The 'RISE' early intervention child mentor service received 60 referrals, leading to the delivery of 587 sessions with a child or young person, and 185 sessions with their family in support of the child.



Working with Cumberland Council, the OPFCC commissioned the 'Step Up: Restore Families' programme, for families experiencing child-on-parent or child-on-carer violence. So far, 43 families have completed the programme and 94% of participants reported an improvement in behaviour and family relationships.



Brake caseworkers delivered specialist support to seven families bereaved and victims catastrophically injured in road collisions across the county.



PREVENTING OFFENDING AND REDUCING REOFFENDING



Pathways, the Adult Out of Court Disposal offender management programme, received 422 referrals in the last 12 months.



Out of those who have completed the Pathways programme, 84% successfully completed the programme.



Out of those who have completed the Pathways programme, 94% have not reoffended 12 months on.



When asked, 99% of people that were referred to Pathways, were satisfied with the support received and found the mentoring a positive experience.



A person who completed the Pathways programme comments: "You got me the referral to the treatment team which my GP didn't think was even possible. You have helped me so much. I am finally getting the help I needed and I'm actually turning my life around."



In the last 12 months, 139 of the 380 victims contacted to offer Restorative Justice were assessed as suitable to engage in the process.



For the cases that were closed, 88 victims have undertaken Restorative Justice mediation service. When asked, 91% reported that they were satisfied with the experience and 98% would recommend the service to others.



'Turning the Spotlight' programme received 339 referrals and 50 referrals were made into the high harm, high risk 'They Matter' programme. The risk addressed within the programmes is physical violence, threat of violence and coercive control. Outcomes include a reduction in risk towards a partner and shift in perpetrator attitude/thinking.



Safer Cumbria Partnership has driven the Serious Violence Duty Operation Group, to deliver against the national requirements outlined in the Serious Violence Duty.



The Safer Cumbria Partnership continues in the role of the Combatting Drugs Partnership across Cumbria, with the Police, Fire and Crime Commissioner as the Senior Responsible Officer. This function will deliver the Governments 10 Year Drugs Strategy 'From Harm to Hope' at a local level.



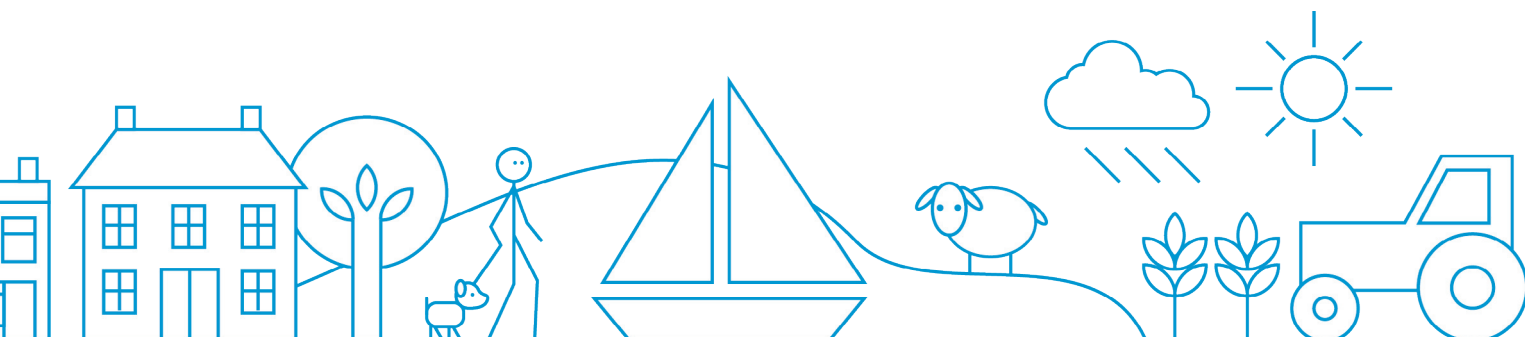
The Ethics and Integrity Panel carries out monitoring and scrutiny of the Constabulary and have dip sampled 226 cases in the last 12 months. Areas reviewed included public complaints, misconduct, grievances, vetting decisions, custody detention, stop and search and use of force.



In addition, the Panel received reports and scrutinised areas of business such as: civil claims, young in-service officers, recruitment and wellbeing, information management, violence against women and girls (VAWG), race action plan, property store review, right care - right person, digital policing and the new CCTV system.



The Out of Court Scrutiny Panel audited 76 independently selected cases.



A FOCUS ON VICTIMS



Women's Community Matters Outreach centre in Kendal supported a total of 89 women, including 66 new referrals: nine more than the previous year (April 2022 -March 2023).



The women accessing Outreach often have multiple, complex needs/vulnerabilities, with high levels of support required to address domestic and sexual abuse, mental health issues and vulnerability around addiction.



One user of Women's Community Matters Outreach centre in Kendal, who was referred for assault and alcohol use, comments: "You've helped me get clarity on my past and made me feel worthy again. I'm in a much healthier and safer place now, than when I first joined."



Women's Community Matters in Barrow have supported 1,224 different women experiencing domestic abuse. Of those 1,224 women, 565 are new clients: some are self-referrals, some professional referrals and some through the Constabulary.



A woman that attended Women's Community Matters in Barrow comments: "You have showed me that I have the right to be loved for who I am, a freedom to be myself".



During the festive period, officers from the Constabulary and Safeguarding Hub worked with Women's Community Matters in Barrow, to ensure daily drop-in sessions were available over the usual Christmas shut down period (18 December – 5 January).



There have been 224 new registrations for support at Gateway4Women, Carlisle ranging from accommodation, finance, benefits and debt, emotional wellbeing to specialist support for domestic abuse and sexual violence.



Gateway4Women, West moved premises from Whitehaven to Workington and received 222 new registrations in the last 12 months. Referrals into the centre are from various agencies such as the Constabulary, Victim Support, self-referrals, health visitors, Cumbria Family Support, probation (NWPS), Recovery Steps, social housing and DA Housing.



Women's Commissioned Rehabilitative Services (CRS) "Women First" is co-commissioned between OPFCC and Northwest Probation Service, for females on probation in Cumbria. Across the three women's centres locations, 267 women received 'Women First' interventions in a safe, trauma informed, female only environment.



Victim Support has supported 9,469 victims and 190 victims were signposted to other services.



In the last 12 months, 714 children who have been victims of crime, have been supported by Victim Support.



Independent Domestic and Sexual Violence Advisor (IDSVA) support was provided to 268 new and existing victims.



The Children's Domestic Abuse Programme has supported 217 children and young people who have witnessed domestic abuse or themselves have been a victim of domestic abuse.



The Bridgeway Sexual Assault Referral Centre has supported 114 victims, to have a forensic medical examination following rape or sexual assault, this includes 28 examinations which were carried out on persons aged under 16 years.



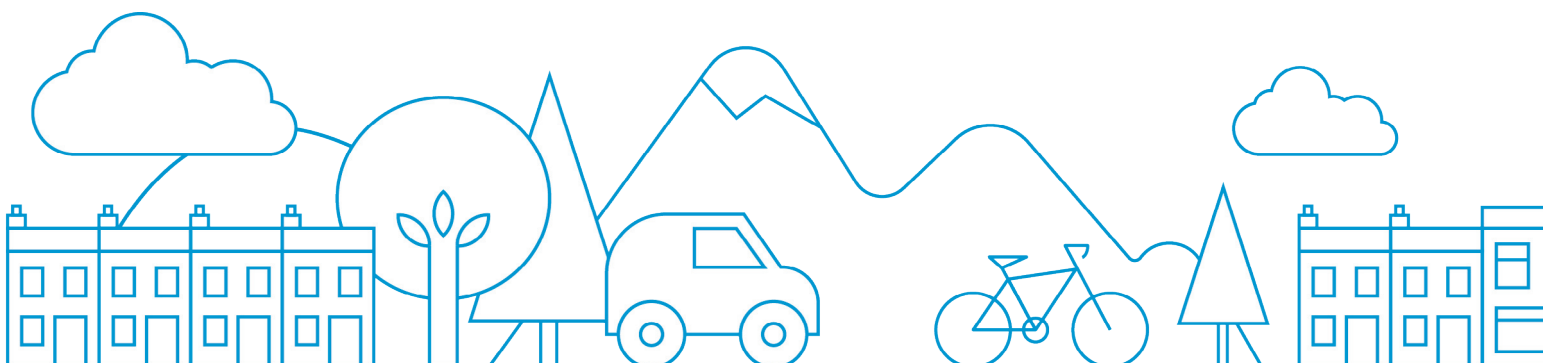
In addition, 77 people sought telephone advice through the Bridgeway Sexual Assault Support Services.



The Birchall Trust delivers therapeutic services to users in the south of the county. In the last 12 months, they received 102 referrals and in total, 472 therapeutic sessions were delivered, with an average of 10 sessions per user. Throughout the year, 99% of users were satisfied with the service provided and 81% felt better informed and empowered to act on the information provided.



Safety Net deliver therapeutic services in the North & West of the county. In the last 12 months, they received 238 referrals. During this time, 98% of users were satisfied with the service they received and 81% of users reported an improvement to their health/wellbeing and their ability to cope in daily life.



SAFER STREETS ROUND FIVE

Safer Streets Round Five funding has delivered the following:



A public realm lighting scheme has been introduced on two of the principal footpaths through Hammonds Pond, Carlisle.



The four existing CCTV cameras within Hammonds Pond are now fully integrated into the Constabulary's CCTV systems, meaning that these cameras can livestream and/or record into the staffed CCTV suite at Police Headquarters.



Physical enhancements have been made to improve the safety and feelings of safety for all users of The Line in Workington, especially women and girls.



In collaboration with Cumbria Fire & Rescue, an innovative driving educational resource has been developed using Virtual Reality technology for a fully immersive experience. This education has been delivered to 596 people in the last 12 months.



Drone pilot training has been delivered to eight Neighbourhood Policing Teams officers in Carlisle and Workington.



Footage from the drone fleet is now fully integrated into the Constabulary's CCTV systems.



Restorative Hope outreach workers respond to intelligence to provide a dynamic response to youth anti-social behaviour (ASB) when and where it occurs.



Restorative Hope Victim Support workers help victims of ASB to cope and recover.



Three 360-degree CCTV cameras have been supplied and integrated within the Constabulary systems meaning that these cameras can livestream and/or record into the staffed CCTV suite.



Target hardening measures have been purchased and, along with visits from Crime Prevention Officers or PCSOs, will help to ensure that victims of crime and ASB feel safer in their homes and reduce the likelihood of re-victimisation.

Partners have provided the following as support to the Safer Streets Round Five projects:



OPFCC – extension of Restorative Hope work up until 30th September 2025.



Cumbria Constabulary – Community Beat Officers (CBOs) patrolling eight hours per week in all project areas.



Cumbria Constabulary - PCSOs patrolling one day per week in all project areas.



Cumbria Constabulary - vehicle CCTV.



Cumberland Council - maintenance for Hammonds Pond and The Line.



Cumberland Council - Enforcement Officers patrolling 10 hours per week in Hammonds Pond.



Workington Town Council - contribution towards work on The Line, Workington.



STRATEGIC POLICING REQUIREMENT (SPR)

What is the Strategic Policing Requirement?

The Strategic Policing Requirement (SPR) sets out the Home Secretary's view of what the current national threats are, and the national policing capabilities needed to counter those threats. The seven threats are Violence against Women and Girls (VAWG), Terrorism, Serious and Organised Crime, a National Cyber Incident, Child Sexual Abuse, Public Disorder and Civil Emergencies.

The Office of the Police, Fire and Crime Commissioner considered the Strategic Policing Requirement (SPR) in the development of the Police and Crime Plan. The Chief Constable is responsible for having due regard to both the Police and Crime Plan and the Strategic Policing Requirement when exercising their functions, and the Police, Fire and Crime Commissioner (PFCC) holds the Chief Constable accountable for doing so through the governance framework.

A revised version of the SPR was published nationally in February 2023, which provided strengthened detail around the action required from policing at the local and regional level to the critical national threats. Following publication of this revision, the PFCC sought assurance that the Force had sufficient capacity and capability to meet the responsibilities outlined in relation to the national threats.

The Constabulary hold monthly force tactical assessment group meetings to discuss the threats outlined in the SPR. The Strategic Business Board enables the OPFCC to drive and monitor efficiencies, planning and resources required to meet the demands of the SPR.

VAWG - The Constabulary have a dedicated Detective Inspector force tactical lead for Violence Against Women and Girls working with the OPFCC Independent VAWG Scrutiny panel. The OPFCC commissions a network of Women Centres across the county. Outcomes referenced elsewhere in this report.

Terrorism – The PFCC chairs the CONTEST board on behalf of Cumbria, seeking assurance that the Constabulary's 'Prevent' strategy, along with the other elements of the CONTEST Strategy, are appropriately managed and delivered across the county and partner agencies.

Serious and Organised Crime - The PFCC is the Senior Responsible Officer for both the Combatting Drugs Partnership and the Serious Violence Duty delivery. There are various operations, with cross county forces assisted from multiple departments including the Rural Crime Team, Roads Policing Unit, Roads Crime Unit, Dog Unit, Neighbourhood Policing Teams, Response officers, Special Constabulary and Intelligence in response to county lines and rural crime.

National Cyber Incident – The OPFCC commissions 'Get Safe Online' to provide training and raise awareness both across partnership agencies and local communities. The OPFCC part funds the Cyber and Digital Crime Unit (CDCU) Outcomes referenced elsewhere in this report.

Child Sexual Abuse - The OPFCC commission Victim Support, the Child Independent Domestic and Sexual Violence Advisors and the Children's Domestic Abuse Programme, and co-commissions the 'Bridgeway Sexual Assault Support Service'. The OPFCC also works closely with the Force's Child Centred Policing Team and Safeguarding Hubs. Outcomes referenced elsewhere in this report.

Public Disorder - Preparing for national incidents of public disorder and maintaining the required numbers of specially trained officers continued to be a focus during 2023-24. Training was extended and enhanced, and the Force was able to manage all public order incidents such as Appleby Horse Fair, 'Stop Oil' protestors and at the Barrow/Carlisle football matches.

Civil Emergencies - The Local Resilience Forum, links into the Safer Cumbria Partnership, chaired by the PFCC, in their contingency planning for civil emergency events, such as floods or incidents at Sellafield, for example.



Overall Budget

There was an overall overspend of £92,000, which represents 0.07% of the budget.



PFCC Budget

£399,000 underspend due to increased investment income and additional grants and contributions.



Constabulary's Budget

£491,000 (0.34%) overspend largely due to increased costs in relation to investigations.



Operation Uplift

The Constabulary has met its target for the recruitment of 194 additional officers for Operation Uplift.

The financial results for the Police, Fire and Crime Commissioner's revenue budget for 2023/2024 are summarised in the table below

Description	Budget £000s	Actual Expenditure £000s	(Underspend) / Overspend £000s
Constabulary			
Police Officer Pay	100,475	101,594	1,119
PCSO Pay	2,257	1,863	(394)
Police Staff pay	28,757	28,356	(401)
Non Pay Expenditure	21,022	21,610	588
Income	(7,384)	(7,805)	(421)
Total Constabulary	145,127	145,618	491
PFCC			
Office Police, Fire and Crime Commissioner	1,191	1,226	35
Other PFCC	(20,013)	(20,447)	(434)
Movements to / (from) Reserves	(1,367)	(1,367)	0
Total PFCC	(20,189)	(20,588)	(399)
Overall Total	124,938	125,030	(92)