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**Date :** 27th June 2018

**To: ALL MEMBERS OF THE JOINT AUDIT COMMITTEE**

- i. Katherine Crallan, Jude Ferguson (Chair), Shazia Riaz, Sue Warman
- ii. Chief Constable ("CC"), CFO for CC and Relevant Officers
- iii. The Police & Crime Commissioner ("PCC")
- iv. The CFO and CEO for the PCC
- v. External and Internal Auditors

Dear Member

## **NOTICE OF MEETING**

You are invited to a meeting of the **Joint Audit Committee** to be held at **14:00** on **5<sup>th</sup> July 2018** in the **Main Conference Room, Police Headquarters, Portishead.**

Joint Audit Committee Members are invited to attend a pre-meeting at 12:30 in the Main Conference Room.

The agenda for the meeting is set out overleaf.

Yours sincerely

**Alaina Davies**  
**Office of the Police and Crime Commissioner**

Police and Crime Commissioner for Avon & Somerset  
Police Headquarters, Valley Road, Portishead, Bristol BS20 8JJ  
Website: [www.avonandsomerset-pcc.gov.uk](http://www.avonandsomerset-pcc.gov.uk) Tel: 01275 816377 email: [pcc@avonandsomerset.pnn.police.uk](mailto:pcc@avonandsomerset.pnn.police.uk)

## INFORMATION ABOUT THIS MEETING

(i) Car Parking Provision

Please ask the Gatehouse staff where to park, normally the South Car Park. Disabled parking is available.

(ii) Wheelchair Access

The Meeting Room has access for wheelchair users. There are disabled parking bays in the visitor's car park next to reception. A ramp will give you access to reception, a lift is available to the 1<sup>st</sup> floor.

(iii) Emergency Evacuation Procedure

The attention of Members, Officers and the public is drawn to the emergency evacuation procedure for the **Conference Room**: Follow the Green Fire Exit Signs to the large green Assembly Point A sign in the **Visitor's Car Park**.

(iv) Please sign the register.

(v) If you have any questions about this meeting, require special facilities to enable you to attend. If you wish to inspect Minutes, reports, or a list of the background papers relating to any item on this agenda, please contact:

Office of the Police and Crime Commissioner  
Valley Road  
Portishead  
BS20 8JJ

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(vi) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

## **AGENDA**

**5<sup>th</sup> July 2018, 10:00**

**Conference Room, Police Headquarters, Portishead**

- 1. Apologies for Absence**
- 2. Emergency Evacuation Procedure**

The Chair will draw attention to the emergency evacuation procedure for the Conference Room: Follow the Green Fire Exit Signs to the large green Assembly Point A sign in the Visitors Car Park.

- 3. Declarations of Gifts/Offer of Hospitality**

To remind Members of the need to record any personal interests or any prejudicial interest relating to the agenda and disclose any relevant receipt of offering of gifts or hospitality

- 4. Public Access**

(maximum time allocated for this item is 30 minutes)

Statements and/or intentions to attend the Joint Audit Committee should be e-mailed to [JAC@avonandsomerset.pnn.police.uk](mailto:JAC@avonandsomerset.pnn.police.uk)

Statements and/or intentions to attend must be received no later than 12.00 noon on the working day prior to the meeting.

- 5. Minutes of the Joint Audit Committee Meeting held on 21<sup>st</sup> March 2018 (Report 5)**

- 6. Business from the Chair (Report 6):**

- a) **Police and Crime Board (Verbal Update)**
- b) **Update on IPCC Investigations (Verbal Update)**
- c) **Joint Audit Committee Terms of Reference (Members to endorse proposed amendment)**
- d) **Annual Report**

- 7. Internal Audit (Report 7):**

- a) **Additional Payments**
- b) **Crime Prevention and Community Engagement**
- c) **Workforce Pressures**
- d) **Progress Report**

- 8. External Audit (Report 8):**

- a) **Joint Audit Findings**
- b) **2018/19 Audit Fee Letter**

- 9. Annual Accounts and Governance Statement: Joint Audit Committee Questions and Answers**

- 10. Office of the Police and Crime Commissioner Strategic Risk Register (Report 10)**
- 11. Constabulary Strategic Risk Register (Report 11)**
- 12. Summary of HMIC and Internal Audit Recommendations (Report 12)**

**Part 2**

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**Items for consideration without the press and public present**

- 13. Exempt minutes of the Joint Audit Committee Meeting held 21<sup>st</sup> March 2018 (Report 13)**

**POLICE AND CRIME COMMISSIONER FOR AVON AND SOMERSET**

**5**

**MINUTES OF THE JOINT AUDIT COMMITTEE MEETING HELD ON WEDNESDAY 21<sup>ST</sup> MARCH 2018 AT 10:00 IN THE CONFERENCE ROOM, POLICE HQ, VALLEY ROAD, PORTISHEAD**

**Members in Attendance**

Katherine Crallan  
Jude Ferguson (Chair)  
Shazia Riaz  
Sue Warman

**Officers of the Constabulary in Attendance**

Andy Marsh, Chief Constable  
Sarah Crew, Deputy Chief Constable  
Michael Flay, Governance Secretariat Manager

**Officers of the Office of the Police and Crime Commissioner (OPCC)**

John Smith, OPCC CEO  
Mark Simmonds, OPCC CFO  
Alaina Davies, OPCC Resources Officer

**Also in Attendance**

Jackson Murray, Grant Thornton  
Iain Murray, Grant Thornton  
Mark Jones, RSM  
Joe Hanley, RSM

**1. Apologies for Absence**

Sue Mountstevens, Police and Crime Commissioner

**2. Emergency Evacuation Procedure**

The emergency evacuation procedure for the Conference room was noted.

**3. Declarations of Interest / Gifts / Offers of Hospitality**

None.

**4. Public Access**

There were no requests for public access

**5. Minutes of the Joint Audit Committee Meeting held on 11<sup>th</sup> January 2018 (Report 5)**

**RESOLVED THAT** the minutes of the meeting held on 11<sup>th</sup> January 2018 were confirmed as a correct record and signed by the Chair.

Action update:

- Minute 43** Review of the Joint Audit Committee Terms of Reference to be signed off outside of the meeting. Action Closed
- Minute 44b(i)** Evaluation of training has been included in the next audit plan under Organisational Learning. Action Plan
- Minute 44b(ii)** The Constabulary will report on the HMICFRS Force Management Statement once it is available.
- Minute 44c** The Joint Audit Committee has asked to be kept sighted on the results of the Wellbeing Survey.
- Minute 47** Members will be given a demonstration of the new Governance app in Qlik Sense at the Joint Audit Committee Pre-Meeting in September 2018. Action Closed

## **6. Business from the Chair**

### **a) Police and Crime Board**

The OPCC CFO circulated a paper to Joint Audit Committee Members with a summary of areas discussed at the Police and Crime Board over the last quarter. Good news to report with regard to the budget being agreed.

Some good news in relation to IT projects but some risks reported – the OPCC commented that the Constabulary are better at managing challenges in relation to IT projects now.

Multi Force Shared Service (MFSS) has been discussed along with other collaborations – working hard on appropriate timescales for MFSS.

Unforeseen circumstances/ incidents which the Constabulary have recently had to respond to were discussed such as the snow storm, road closures, 9 murders within 10 weeks and providing support to Wiltshire Police following the poisonings in their force area.

### **b) Update on IOPC Investigations**

Three current investigations:

- Shooting incident – no indications of misconduct
- Stop and Search – awaiting final report
- Use of Taser

There is a new regional IOPC Director who has a CPS background. The new director has visited departments of the Constabulary and has visited the PCC. This all helps her gain a professional understanding of the organisation. The IOPC now has an improved structure which aligns better with the Constabulary and they have a shared interest in the confidence of the public.

The OPCC CEO commented that the meeting between the IOPC Regional Director and PCC was positive and it was felt that the timeliness issue would be addressed.

**c) Client Service Action Plan**

The Client Service Action Plan focuses on improvements to the internal audit service following feedback from the Constabulary/OPCC/ Joint Audit Committee Chair.

**7. Internal Audit Reports:**

**a) Draft Internal Audit Plan 2018/19 (Report 7a)**

The draft Internal Audit Plan 2018/19 links to the organisations strategic risks. Also incorporated this year is a thematic approach to include commentary around culture and leadership in the reports so that the learning can be captured from all the work being done.

Clear timescales for when benchmarking will be undertaken has been included in this plan. The plan is very well coordinated and takes into account the full assurance plan of work so that duplication can be avoided. The Financial Controls audit may need to be flexible in response to MFSS.

**b) Draft 2017/18 Head of Internal Audit Opinion (Report 7b)**

The draft internal audit opinion for both organisations is positive but not the top opinion due to the number of audits with only reasonable assurance – this opinion is subject to the findings of the remaining audits for 2017/18. Members are comfortable with this due to the risk based approach being taken ensuring the focus on areas where there is known risk/issues.

**c) Financial Controls (Report 7c)**

This annual audit looked at the following four areas: Purchase to Pay; Master Data; Assets; and Journals. The audit checked that the Master Data controls are still robust now that this function is back in-house. A substantial audit opinion was given with one medium management action a 4 lower managements actions.

**d) IT Projects Benefits (Report 7d)**

No opinion has been given as the benefits realisation tracker is not yet completed. Two actions have been raised as a result of this report. A further audit will be undertaken in the next year to report outcomes.

**e) Follow Up – Part 2 (Report 7e)**

8 audits were considered as part of this follow up report with 25 management actions. 84% of the actions are done, superseded or in progress.

Members queried the progress with the Equality Action Plan – this has been completed and is currently with Corporate Communications. This document will be made public shortly.

**f) Progress Report (Report 7f)**

Now that there is a good risk based approach to the audit plan in place the internal auditors highlighted the training they can offer. Three of the Joint Audit Committee Members terms will be coming to an end in January 2019 and the training requirement of the incoming Members will need to be discussed. The OPCC will start working on a recruitment, training and induction plan for the new Members.

Members asked how the reduction in the Police Constable, PCSO and specials numbers in Avon and Somerset compares nationally. The Chief Constable confirmed that the PCC has given a steer that she does not want to see a reduction in beat managers or PCSOs (this does not include Local Authority funded PCSO posts). There was a reduction of between 9-11% over the last 7 years but none at all over the last 2 years. The reduction in Specials is due to recruitment and retention issues – many go on to become Police Officers within 3 years. It costs over £2,000 to recruit, train and equip a Special. A national decline in Specials numbers is being seen.

Piloting Mini Police in deprived areas to encourage more young people to join the cadets and engaging with harder to reach communities.

**RESOLVED THAT** the OPCC should start working on a recruitment, training and induction plan for the new Joint Audit Committee Members. The plan should be reported at the July 2018 Joint Audit Committee.

**8. External Audit Updates:**

**a) Joint External Audit Plan (Report 8a)**

Pages 5 to 7 set out the risks in relation to the Financial Statements. The External Auditors confirmed that they are comfortable regarding the following risk: the revenue cycle includes fraudulent transactions. Members were assured that the organisation risk has not changed in relation to the risks identified on page 6 (Valuation of property, plant and equipment and Valuation of pension fund net liability), rather the approach that the external auditors take to this has changed. Page 7 looks at major areas of expenditure and this is consistent with previous years.

Members asked about the resources required for the re-evaluation of estates and were assured that this will not be substantial.



## UNCONFIRMED Draft

Timings for the production of the annual accounts were discussed – this will be similar to the test run last year. A copy of the accounts will need to go to Joint Audit Committee Members by the end of May 2018 for comments back mid-way through June for inclusion in the Joint Audit Committee papers for the meeting at the start of July. The external auditors will be onsite in the last week of May.

Members and the Chief Constable asked the external auditors to be clearer about the information included under the employee remuneration risk on page 7.

**RESOLVED THAT** the external auditors will amend the information on page 7 with regard to the employee remuneration risk to ensure that it is clear. The updated report will then be uploaded to the Police and Crime Commissioner's website.

### **b) Audit Progress Report and Sector Update (Report 8b)**

The external auditors are arranging a national event for Audit Committees to take place on 12<sup>th</sup> July 2018 – invitations will be sent out soon. The external auditors are also proposing to arrange a local event for Joint Audit Committees.

The external auditors have undertaken an interim audit where they have done as much transactional and assurance work as possible and not identified any significant issues.

**RESOLVED THAT** the external auditors will liaise with the OPCC to identify dates that Members are available for a South West Audit Committee event they are planning to hold.

### **9. Office of the Police and Crime Commissioner Strategic Risk Register (Report 9)**

SR3 (Financial Incapability) – risk has reduced to an amber risk due to the rise in council tax precept agreed for 2018/19 which mitigates the risk. It is hoped that the government will allow PCC's to raise the council tax precept at the same level next year. This gives the force time to take advantage of technology and collaborations to find forecast savings needed for the last 2 years of the MTFP. The Policing grant is flat but costs rise year on year. Capital funding risk was discussed, the £1m grant funding is not sufficient and capital receipts will run out. The funding formula review is a risk but it has not yet been confirmed when this will be done.

SR2 (Police and Crime Plan) – the OPCC have recently had a positive discussion with the Constabulary regarding delivery of the Police and Crime Plan as this is a red risk. The basis of the Police and Crime Plan was discussed – the plan is a balance of what is critical to protect the public and feedback from the public on important issues to them. The ability to deliver the plan is also affected by major incidents.

SR6 (Collaboration) – this is also a red risk. There is some good work in relation to collaboration e.g. MFSS, Criminal Justice and Avon Fire and

Rescue Service. Regional collaboration remains a challenge. Financial pressure facing key public sector partners was discussed.

Members discussed including timescales on the Strategic Risk Registers and it was decided that this should be included in the commentary and make clear what risks have an immediate impact. The difference in the risk rating between the OPCC and Constabulary Strategic Risk Registers was discussed.

#### **10. Constabulary Strategic Risk Register (Report 10)**

The variances in the risk scores between the OPCC and the Constabulary Strategic Risk Registers have been recognised and the Constabulary register has been reviewed and amended since the paper was submitted for this meeting.

SR5 (Lack of Financial Resources) – this risk has come down to a mitigated score of 8.

SR4 (Failure to Deliver Effective Regional or Other Collaboration Outcomes) – this is still a red risk. The force is currently in talks with other organisations and forces outside of the region with regard to collaboration opportunities.

SR6 (Data Quality) – Data quality is still a concern. New mechanisms are in place to improve this and the Qlik Sense officer application has been positive.

SR7 (Failure to Deliver the Police and Crime Plan) – the mitigated score is now 12 which is closer to the PCC score. The Constabulary will be working with the OPCC Strategic Planning and Performance Officer on a shared assessment of delivery of the Police and Crime Plan.

SR8 (GDPR) – the risk has reduced from 12 to 8 due the planning and being informed of the requirement.

Public confidence was discussed – the Constabulary has given itself a self-rating of good based on the national survey results but recognises the need to make improvements based on the local survey.

#### **11. Summary of HMIC and Internal Audit Recommendations (Report 11)**

Chief Officers discuss recommendations monthly now. The Constabulary are now carrying out assurance work before signing off that a recommendation is complete – this extra step of including in the assurance schedule can cause timing delays. The Constabulary is currently awaiting feedback from HMICFRS regarding closed actions. Much work is ongoing to prepare the Force Management Statement. The Constabulary ambition is to be graded as an outstanding force by HMICFRS. The Effectiveness report is being published tomorrow which completes the PEEL assessment – HMIC commented on the lack of joined up systems with regard to collaborations. The Constabulary highlighted to Members that they also track recommendations from Serious Case Reviews and Domestic Homicide Reviews which could also be reported to the Joint Audit Committee.

UNCONFIRMED Draft

**RESOLVED THAT** the Constabulary will report their tracking of Serious Case Review and Domestic Homicide Review recommendations to the Joint Audit Committee.

**12. Exempt Minutes of the Joint Audit Committee Meeting held 11<sup>th</sup> January 2018 (Report 12)**

**EXEMPT MINUTES**

The meeting concluded at 11:50

**CHAIR**

**ACTION SHEET**

<b>MINUTE NUMBER</b>	<b>ACTION NEEDED</b>	<b>RESPONSIBLE MEMBER/ OFFICER</b>	<b>DATE DUE</b>
<b>Minute 44b(ii)</b> <b>Training</b> <b>11<sup>th</sup> January 2018</b>	Constabulary should report on the HMICFRS Force Management Statement once available.	ASC	5 <sup>th</sup> July 2018
<b>Minute 44c</b> <b>Staff Culture and Wellbeing</b> <b>11<sup>th</sup> January 2018</b>	The Joint Audit Committee would like to be kept sighted on the results of the Wellbeing Survey.	Director of People and Resources	TBC
<b>Minute 7f</b> <b>Progress Report</b> <b>21<sup>st</sup> March 2018</b>	The OPCC should start working on a recruitment, training and induction plan for the new Joint Audit Committee Members. The plan should be reported at the July 2018 Joint Audit Committee.	OPCC CFO	5 <sup>th</sup> July 2018
<b>Minute 8a</b> <b>Joint External Audit Plan</b> <b>21<sup>st</sup> March 2018</b>	The external auditors will amend the information on page 7 with regard to the employee remuneration risk to ensure that it is clear. The updated report will then be uploaded to the Police and Crime Commissioner's website.	Grant Thornton	Immediate
<b>Minute 8b</b> <b>Audit Progress Report and Sector Update</b> <b>21<sup>st</sup> March 2018</b>	The external auditors will liaise with the OPCC to identify dates that Members are available for a South West Audit Committee event they are planning to hold.	Grant Thornton	Immediate
<b>Minute 11</b> <b>Summary of HMICFRS and Internal Audit Recommendations</b> <b>21<sup>st</sup> March 2018</b>	The Constabulary will report their tracking of Serious Case Review and Domestic Homicide Review recommendations to the Joint Audit Committee.	Governance Secretariat Manager	5 <sup>th</sup> July 2018

## **TERMS OF REFERENCE FOR JOINT AUDIT COMMITTEE (“JAC”)**

### **AVON & SOMERSET POLICE & CRIME COMMISSIONER AND CHIEF CONSTABLE (“CC”)**

#### **1. INTRODUCTION**

1.1 In line with the principles of good governance as laid down by the Chartered Institute of Public Finance & Accountancy (CIPFA) and the Financial Management Code of Practice for the Police Service of England and Wales, this independent Joint Audit, Risk & Assurance Panel (JAC) has been established, covering the separate roles and offices of both the Police & Crime Commissioner (PCC) and the Chief Constable.

1.2 The Office of PCC (“OPCC”) and Office of the Chief Constable (“OCC”) are intrinsically linked by the priorities of the Police & Crime Plan and therefore it is in the best interests of the public, value for money and probity that a Joint Audit Committee (JAC) is established.

1.3 The JAC as an independent body forms a key part of the governance and risk management structures that ensure public trust and confidence in the governance of the PCC and CC and helps the PCC discharge their statutory duties in holding the force to account, managing risk and in approving annual accounts and audit opinions. The JAC will:

- Provide independent scrutiny and assurance on the OPCC and OCC internal controls and risk management frameworks
- Advise the PCC and CC on good governance
- Review and advise on risk management strategy and framework
- Review the risk registers of PCC and OCC
- Advise on appropriate arrangements for internal audit, appointment of internal auditors and approve internal audit program and strategy
- Approve annual internal audit programme
- Scrutinise internal audit reports and ensure remedial actions are taken as required from audit findings
- Approve external audit program and fees
- Review external audit reports and monitor implementation of any agreed recommendations
- Oversee the financial reporting process and external audit of the annual accounts, consider significant accounting policies and consider the annual governance report and annual external audit letter
- Review and monitor OCC and PCC policies re fraud, irregularity and corruption
- Note the findings from other inspections (HMIC) and ensure best practice is followed and remedial actions are taken if required.
- Scrutinise financial and non-financial performance to the extent that it affects the PCC and Chief Constable’s exposure to risk, weakens the control environment and undermines their ability to provide good value for money.

1.4 The JAC is a non-executive Panel and has no executive powers, other than those specifically delegated in these Terms of Reference.

1.5 The JAC will establish effective communication with the PCC and Chief Constable, their nominated representatives, their respective Chief Finance Officers, Monitoring Officer, Head

## JOINT AUDIT COMMITTEE TERMS OF REFERENCE

of Internal Audit, the External Auditor and other relevant stakeholders, including the Police and Crime Panel, for the purpose of fulfilling these terms of reference. A working protocol will be established to ensure that this is achieved by all parties.

### 2. MEMBERSHIP

2.1 The JAC will have a Chair, may have a Deputy Chair and up to three other members, all of whom must be independent of the PCC, the Chief Constable and the Police and Crime Panel.

2.2 Members of the JAC shall be recruited by the JAC Chair on application and through open competition, in conjunction with the Police and Crime Commissioner and Chief Constable or their representatives. They shall be recruited to ensure that the JAC has all the necessary skills and experience to fulfil its terms of reference, in accordance with the job description for JAC members. To ensure the independence of the JAC, members shall not be:

- A standing or ex-PCC or Chief Constable.
- A member or ex-member of a Police and Crime Panel.
- Serving police officers or have served as a police officer within the last 8 years.
- Currently serving staff of the Constabulary or Office of the Police and Crime Commissioner.
- Elected or ex-local government councillors or those active in local or national politics.
- Currently serving officers of any county, city, borough or district councils within the force area.
- Individuals who have significant business or personal dealings with the Office of the Police and Crime Commissioner or Force.
- Individuals who have close relationships with or who are close personal associates of the PCC or Chief Constable including immediate family members and as such may not have the requisite level of independence required for JAC membership.
- Individuals removed from a trusteeship of a charity.
- Individuals under a disqualification order under the Company Directors Disqualification Act.
- A person who has been adjudged a bankrupt, or made a composition or arrangement with his creditors.
- Persons convicted in the UK, Channel Islands or the Isle of Man of any offence and has had passed on a sentence of imprisonment (whether suspended or not) for a period of not less than three months without the option of a fine, within the last five years prior to their appointment.

2.3 The Chair of the JAC will be jointly recruited by the PCC and the Chief Constable and will serve for a maximum of 2 terms each of 4 years in this role as Chair as agreed from time to time with the PCC and the Chief Constable.

2.4 All JAC Members will serve for a maximum of 2 terms, with each term being a maximum of 3 years.

2.5 A Deputy Chair to be appointed as required to cover a period of absence of the Chair for whatever reason. This may be for one meeting or longer depending on the absence of the Chair. A Deputy would be nominated as acting Chair from amongst the existing JAC members.

## JOINT AUDIT COMMITTEE TERMS OF REFERENCE

2.6 All members of the JAC will be subject to annual appraisal, the outcomes will inform the member development programme. See paragraph 9.4 of these terms of reference.

2.7 On joining the JAC, each member must attend an induction training course to help them understand the roles of the PCC and the Chief Constable, the Police and Crime Panel and the organisations pertaining to the PCC and Chief Constable. Further training on specific relevant topics will be provided as necessary, according to the members' own relevant experience and emerging business needs of the JAC. Members of the JAC will be expected to attend all such training and to develop their skills as part of a member development programme. Training needs will be considered during the annual appraisal process and a training & development programme established both for the JAC and its individual members as appropriate.

2.8 In accordance with the JAC members' code of conduct, each member will be required to record any conflicts of interest in the register of pecuniary and non-pecuniary interests. In addition, JAC members will be required to disclose any such interests at the commencement of any meeting where there is a need to do so due to the nature of the JAC agenda, or immediately if they arise unexpectedly in discussion.

**2.9 JAC Chair and members will comply with the Disciplinary procedure for JAC members.**

### **2.10 Notice**

The PCC and Chief Constable may give members 6 months notice in writing to terminate early a term of membership for any reason and any member may give 6 months notice to the PCC and Chief Constable to terminate their membership early for any reason. Members given notice to early terminate their term of office may ask for a review of this decision by the Chair of the JAC.

## **3. RIGHTS**

3.1 Only members of the JAC have the right to vote on matters.

3.2 The members of the JAC will be remunerated and reimbursed for all expenses incurred in the fulfilment of their JAC duties, roles and responsibilities in accordance with the schedule of allowances and expenses agreed by the PCC and Chief Constable.

## **4. SUPPORT**

4.1 The Chair, in conjunction with the PCC and Chief Constable has particular responsibility for ensuring that the work of the JAC is appropriately resourced, including appropriate secretariat support and any other specialist support necessary to ensure its members are effective in their role. The JAC Chair has a duty to report any shortfall in the level of support to the PCC and Chief Constable in the first instance and in a public report if this is not remedied.

4.2 The allocation of secretariat support to the JAC and its funding will be agreed between the PCC and Chief Constable. This will include ensuring that best practice as contained in relevant good governance codes and protocols are upheld so that the JAC is effective and the members' independence is maintained.

4.3 The JAC may with reasonable justification and with joint approval by the respective Chief Finance Officers of the PCC and Chief Constable procure specialist ad-hoc advice e.g. legal, to obtain additional skills, knowledge and experience at the expense of the PCC and Chief Constable to support the JAC in the achievement of its terms of reference. This will

## JOINT AUDIT COMMITTEE TERMS OF REFERENCE

considered appropriate where specialist advice is not available within the existing JAC support arrangements or it is not considered appropriate to use this support.

### 5. FREQUENCY AND NOTICE OF MEETINGS

5.1 The JAC will meet at least four times a year. The calendar of meetings shall be agreed at the start of each year. One meeting shall be dedicated to the scrutiny and pre-approval of the statement of accounts of the PCC and Chief Constable before submission to external audit.

5.2 Further meetings outside of the normal cycle of the JAC can be convened at the request of the JAC Chair or any of its members, subject to agreement by the Chair.

5.3 The PCC and or CC may ask the JAC to convene further meetings to discuss particular issues on which they want the JAC's advice.

5.4 Meetings can be requested by the external or internal auditors where this is considered necessary and on agreement of the JAC Chair.

5.5 Unless otherwise agreed, formal notice of each meeting confirming the venue, time and date together with the agenda of items to be discussed, will be forwarded to each member of the JAC, any other person required to attend and all other appropriate persons determined by the Chair, no later than five working days before the date of the meeting.

5.6 Any meetings held outside the normal cycle of meetings should be convened with a minimum notice of five working days. Extraordinary or urgent meetings may be held with less notice but should be for exceptional matters only, subject to the Chair's agreement and quorum requirements. In this case the agenda and any supporting papers will be sent to the JAC members and to other attendees at the same time as the meeting notice is sent out, recognising that if the matter is so urgent that there may only be an oral report. If this is the case then this will be identified on the agenda.

### 6. ATTENDANCE AT MEETINGS

6.1 Members of the JAC are expected to attend all meetings. If two or more meetings are missed in a year, this will be discussed as part of the annual appraisal, see 9.3. Regular non-attendance of JAC members will lead to their removal as a member of the JAC on agreement by the Chair.

6.2 The PCC and Chief Constable or his nominee from the senior officer group, will attend all meetings of the JAC, or ensure that they are suitably and appropriately represented, therefore ensuring that the purpose of the JAC is not compromised and that the members are able to appropriately fulfil their responsibilities. In addition, the Police Reform and Social Responsibility Act 2011, Section 114 of the Local Government Finance Act 1988 and the Audit and Accounts Regulations 2011 assign a number of statutory responsibilities to each of the Chief Finance Officers of the PCC and Chief Constable. Given the nature of these responsibilities it is expected that both the Chief Finance Officers of the PCC and the Chief Constable will attend all meetings of the JAC, or where this is not possible then their nominated representatives.

6.3 The Head of Internal Audit and representatives of the external auditor will be invited to attend meetings on a regular basis. The JAC should meet with the Head of Internal Audit



## JOINT AUDIT COMMITTEE TERMS OF REFERENCE

and representatives of the external auditor separately and privately as required by the Committee.

6.4 A minimum of three members of the JAC must be present for the meeting to be deemed quorate. In the absence of the Chair an acting Deputy Chair will be agreed from amongst the other Members for the period of the Chair's absence.

### 6.5 Public access

JAC meetings will be held in public with the matters discussed being placed in the public domain. Where items are considered commercially sensitive or contain issues which are deemed confidential or relate to a member of staff the JAC may sit privately, that is, excluding members of the public or press, and will record their reasons for this decision in the public domain.

### 6.6 Arrangements for public access

- All public access must be with the prior written agreement of the JAC Chair following a request for access by a member of the public
- Meetings will usually be at Avon & Somerset Police HQ and expenses are at the cost of the member of public attending
- The Chair reserves the right to refuse or suspend access if there is any security risk to the public or caused by the public or if a member of the public's behaviour is aggressive, rude, disruptive, threatening, violent, illegal or otherwise inappropriate
- A member of the public may not speak or ask questions at the meeting except to address the meeting and present a statement for up to 5 minutes provided always that the statement has been issued to the Chair in advance of the meeting and approved for presentation by the Chair prior to the meeting
- A forward plan for the quarterly JAC meetings will be published on the PCC website.

### 6.7 Contacting the Joint Audit Committee

The only routes by which members of the public should contact the JAC and which will guarantee a response are via a group JAC e-mail address or in writing to the Chair at the Office of the PCC address. The email service will have ICT and administration support and so enable an appropriate service level to the public. .

Direct contact to Members' personal e-mail addresses will not be actioned.

The JAC group e-mail address will be published on the PCC Website.

Independent Members are responsible for setting the JAC agenda and audit work plans. These need to be based on the widest possible understanding and mapping of risk, control environment and issues facing the PCC and Constabulary. Information and feedback from the public is a valuable source of data in forming a view on these matters and will be considered as one (amongst a number) of evidence bases in setting forward agendas, risk management strategy and work plans.

The Chair will oversee the workload and work plan for each meeting and reserves the right to reasonably limit the amount of public access at each meeting in order to effectively manage meeting agendas and the timely conclusion of business at each meeting.

### 6.8 Meetings in private

The JAC may hold private informal meetings e.g. for briefing and training purposes without any non-members present if they so decide. Formal decisions cannot be taken at such meetings.

## 7. ACCESS

## JOINT AUDIT COMMITTEE TERMS OF REFERENCE

7.1 The Chief Finance Officers, the Monitoring Officer, Head of Internal Audit and the representative of external auditor of the PCC and Chief Constable will have free and confidential access to the Chair of the JAC.

### 8. MINUTES OF MEETINGS

8.1 The secretary of the JAC will record the names of those present at the meeting, write minutes, including the key points and decisions of all JAC meetings, along with any actions stemming from discussion that need to be taken before the next meeting. The minutes of the previous meeting must be approved by the JAC and signed by the chair as a true record at each meeting.

8.2 The secretary of the JAC will establish, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly, see also paragraph 2.8 of these terms of reference.

8.3 The unsigned and unapproved minutes of the most recent JAC meeting will be circulated promptly and no later than ten working days after the meeting to all members of the JAC, to the PCC and the Chief Constable along with their nominated representative at the JAC, the Chief Finance Officers of the PCC and Chief Constable and to the internal and external auditors, once they have been approved by the Chair or deputy Chair in the Chair's absence.

8.4 The minutes of the JAC will be placed in the public domain as soon as these have been approved and signed by the Chair, with exclusion to any matter deemed private and confidential, as per paragraph 6.5 of these terms of reference.

### 9. REPORTING

9.1 To ensure relevant and timely reporting throughout the year to the JAC a reporting time table will be prepared by the PCC and Chief Constable and agreed with the JAC. This will be designed to enable the JAC to fulfil its responsibilities and receive the assurances it will seek.

9.2 The Chair of the JAC will provide the PCC and Chief Constable with an Annual Report in the name of the JAC, timed to support finalisation of the accounts and the Annual Governance Statement, summarising its conclusions from the work it has done during the year and drawing attention to any significant or emerging issues as appropriate. This report will be placed in the public domain following its discussion with the PCC and Chief Constable along with their responses to the Chair's Annual Report. The Chair will be responsible for dealing with any public or media questions relating to that report.

9.3 The JAC will, having regard to best governance practice, review these terms of reference annually and make any changes deemed necessary in consultation with the PCC and Chief Constable.

9.4 The JAC will annually review its own performance to ensure it is fulfilling its terms of reference and operating effectively. In doing so it will make any recommendations for change to the PCC and Chief Constable. This annual review of performance will include an individual appraisal of all members of the JAC, including the Chair.

## 10. RESPONSIBILITIES

### 10.1 Risk Management, Governance and internal control responsibilities

The JAC will seek assurance and support the PCC and Chief Constable in connection with the following:

10.1.1 The establishment and maintenance of an effective system of risk management, integrated governance and internal control, across the whole of the PCC and Chief Constable activities that supports the achievement of the objectives of the Police and Crime plan, ensuring probity, value for money and good governance.

10.1.2 The timely implementation of any actions necessary to ensure compliance with all internal standards and best practice, both financial and non-financial operated by the PCC and Chief Constable.

10.1.3 The adequacy of relevant disclosure statements, in particular the Annual Governance Statement, together with any accompanying Head of Internal Audit report, external audit opinion, risk register or other appropriate independent assurances, prior to endorsement by the PCC and / or the Chief Constable. Subject to this the JAC will recommend for adoption the Annual Governance Statements for the PCC and Chief Constable.

10.1.4 The adequacy of arrangements for ensuring compliance with relevant regulatory, legal and code of conduct requirements and fraud and corruption as set out in Secretary of State Directives and other relevant bodies or professional standards.

10.1.5 Notwithstanding the specific responsibilities of the JAC in connection with both internal and external audit, consider the adequacy of response by the PCC and / or the Chief Constable to recommendations contained within any external inspection report that has been received for the purposes of assurance.

### 10.2 Internal audit responsibilities

It is anticipated that the PCC and Chief Constable will engage the same internal auditors. The role of the JAC in relation to internal audit will include advising the PCC and Chief Constable on the following:

10.2.1 Consider and make recommendations on the provision of internal auditors, including appointment, assessment of performance, levels of fees and dismissal.

10.2.2 Approving but not directing the internal audit strategy and annual internal audit plan, ensuring that this :

- is consistent with professional standards;
- meets the audit needs of PCC and Chief Constable; and
- provides the JAC with adequate coverage for the purpose of obtaining appropriate levels of assurance over the adequacy of the risk management, governance and internal control environment of both the PCC and Chief Constable.

10.2.3 Consider the Head of Internal Audit's annual report and opinion, and a summary of audit activity (actual and proposed) and the level of assurance it gives over the risk management, internal controls and governance arrangements of the PCC and Chief Constable.

## JOINT AUDIT COMMITTEE TERMS OF REFERENCE

10.2.4 Consider the findings of internal audit reports (or their summaries), the assurance provided and the adequacy of the response by the PCC and / or Chief Constable.

10.2.5 Recommending additional work from the internal auditor, having regard to any actual or potential conflicts of interest, considering the views of the PCC and Chief Constable and their CFOs and with due regard to any budget constraints.

10.2.6 Ensuring co-ordination between the internal and external auditors to optimise audit resources.

10.2.7 Annually review the effectiveness of internal audit.

10.2.8 Where the JAC considers there is evidence of ultra vires transactions, evidence of improper acts, or if there are other important matters that the JAC wishes to raise, the Chair of the JAC must initially take advice from the Monitoring Officer before raising the matter with the PCC and Chief Constable. Where appropriate the JAC may then seek independent legal advice. Exceptionally, the matter may need to be referred directly to the external auditor, HMIC and / or the Home Office e.g. fraud suspicion directly involving the PCC or Chief Constable.

### **10.3 External audit responsibilities**

It is anticipated that the PCC and Chief Constable will engage the same external auditors. The role of the JAC in relation to external audit will include advising the PCC and Chief Constable on the following:

10.3.1 Consider and make recommendations on the provision of external auditors, including appointment and dismissal in conjunction with the Audit Commission who are currently responsible for the appointment of external auditors in England to bodies subject to audit under the Audit Commission Act 1998.

10.3.2 Review, advise on and endorse the external audit strategy and annual audit plan, ensuring that this is consistent with professional standards and the External Audit Code of Audit Practice.

10.3.3 Consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

10.3.4 Consider specific reports as agreed with the external auditor.

10.3.5 Commissioning work from the external auditor, having regard to any actual or potential conflicts of interest.

10.3.6 Consider major findings of external audit work and the adequacy of response of the PCC and / or Chief Constable.

10.3.7 Ensuring co-ordination between the internal and external auditors to optimise audit resources.

10.3.8 Annually review the effectiveness of external audit.

### **10.4 Annual Accounts of the PCC and Chief Constable**

The JAC will:

## JOINT AUDIT COMMITTEE TERMS OF REFERENCE

10.4.1 Review, scrutinise and recommend for signature the annual statement of accounts prior to their external audit. Specifically, it will seek assurances whether appropriate accounting policies have been followed and whether there are any concerns arising from the financial statements.

10.4.2 Consider the external auditor's report to those charged with governance on issues arising from the audit of accounts.

### **11. INFORMATION REQUIREMENT**

11.1 For each meeting the JAC will normally be provided with the following:

- A report summarising any significant changes to the PCC and Chief Constable risk and controls profile and any action planned in response.
- A report on any governance matters arising or a note that no governance matters have arisen since the last meeting and any action planned in response.
- A progress report from the head of internal audit summarising:
  - Work performed and a comparison with work planned
  - Key issues emerging from internal audit work
  - Management response to audit recommendations
  - Changes to the periodic plan
  - Any resourcing issues affecting the delivery of internal audit objectives
- A progress report from the external audit representative summarising work done and emerging findings.
- A summary report of actions being tracked and progress made in connection with their implementation on significant risk, governance and internal controls matters. Thereby providing for an on-going process of follow-up.

**July 2018**

**JAC Annual Report for the year ended March 2018**

**INTRODUCTION**

1. This Paper sets out the annual report from the independent Joint Audit Committee (“JAC”) for the Police and Crime Commissioner (“PCC”) and Chief Constable (“OCC”) of Avon & Somerset.

**Development of the JAC**

2. During the year the membership of the JAC was unchanged and all four independent members undertook personal development activities and self-assessed positively, including:
  - Member development - all Members have completed development reviews with the Chair of the JAC and the Chair has completed a development review with the PCC. Members tracked national best practice for audit committees informally during the year and received briefing materials from both internal and external auditors.
  - Member briefings – to enable greater depth of understanding of the work undertaken by the Constabulary, members have attended informative briefing sessions with Constabulary leads during the year on a range of topics including: national crime recording; business continuity; risk assurance mapping; IT development; and HR and workforce development.
  - Risk Assurance

The JAC has continued to work with the PCC and Chief Constable to further enhance the risk management framework and risk control environment during the year. This has been reflected with improved risk registers and with better aligned risk assurance from audit work, HMICFRS, OPCC service delivery assurance work and other sources of assurance.

**Terms of reference**

The terms of reference for the JAC were updated during the year to incorporate amendments to reflect new GDPR data protection legislation, include reference to disciplinary procedures and to enable a serving Chair to be in office for two successive four year terms.

## Police & Crime Board

The Chair of the JAC attended a PCB meeting which she found to be robust forum for addressing the key risks and issues facing the PCC and the Constabulary; scrutinising performance, finance and major project outcomes; considering plans and budgets; tracking the delivery of the Police & Crime Plan; and for taking key decisions based on evidence and business cases.

The JAC now receives detailed notes from the Police and Crime Board meetings on a quarterly basis.

### **Chair**

3. Jude Ferguson has been appointed Chair of the JAC for a second term at the March 2017 meeting following a voting process.

### **Internal audit 2017/18**

4. RSM completed 12 substantive audits during the year in accordance with the agreed 2017/18 audit plan
5. Two of the internal audits completed in the year gave “negative” opinions with only partial assurance.
6. In total there were two “high” rated management actions raised from the reports, which are being progressed by their Constabulary owners and will be subject to further follow-up audit assurance.
7. Overall, tracking and follow up by management of agreed actions from internal audit has improved during the year. 84% of agreed actions are implemented, superseded, or in the process of being implemented according to the internal audit follow-up report in March 2018.
8. An internal audit plan for 2018/19 has been agreed between the JAC, the PCC, the Chief Constable, the PCC and OCC CFOs and RSM as service providers.

#### **9. Annual report of the Internal Auditor**

RSM acting as the joint head of internal audit have reported that the PCC's and OCC's arrangements for governance, risk management and internal control are adequate and effective with substantial assurance reported in the key area of financial controls.

The key issues arising this year from internal audit:

- Business continuity – the audit led to a set of recommendations to improve the arrangements, systems and processes for business continuity and disaster recovery

- Data quality – the audit highlighted areas for improvement supported by the control framework now provided by the Constabulary's data analytics tools.

#### **10. External Audit**

Grant Thornton (“GT”) have been appointed through the Public Sector Audit Appointments process as external auditor to the PCC and the Chief Constable.

**Audit Findings for 2016/17 annual accounts:**

The external auditor issued unqualified audit reports for the 2016/17 PCC and OCC accounts and their detailed reports and audit letter are published on the PCC's website. In addition, no issues arose from their assessment of the PCC's and Chief Constable's arrangements to secure value for money.

***Year end 2017/18 accounts***

Interim work has been completed for the 2017/18 annual accounts audit with no material issues arising and the final audit work has commenced. Draft accounts that have been published and issued to the auditors and JAC.

**11. Recommendation**

The joint audit committee is invited to review this report and approve the annual report for publication.

**JUDE FERGUSON**

**CHAIR AVON AND SOMERSET JOINT AUDIT COMMITTEE**

Contact Officers: Mark Simmonds, OPCC CFO

(01278 646553)





# OFFICE OF THE POLICE AND CRIME COMMISSIONER FOR AVON AND SOMERSET AND AVON AND SOMERSET CONSTABULARY

## **Annual internal audit report 2017/18**

This report is solely for the use of the persons to whom it is addressed.  
To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no  
responsibility or liability in respect of this report to any other party.



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As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Management actions for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

This report is solely for the use of the persons to whom it is addressed and for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

# 1 THE HEAD OF INTERNAL AUDIT OPINIONS

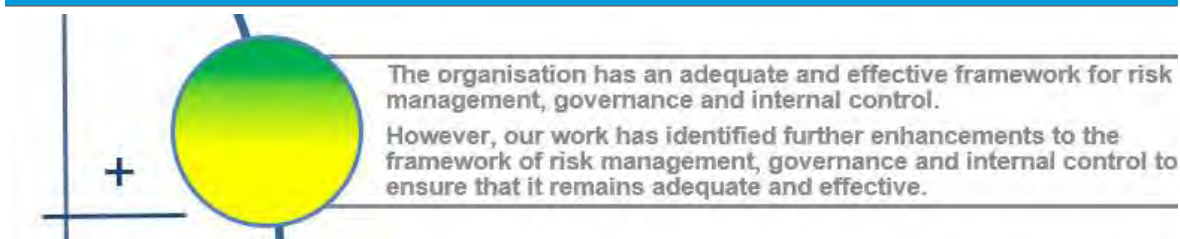
In accordance with Public Sector Internal Audit Standards, the head of internal audit is required to provide annual opinions to the Police and Crime Commissioner and Chief Constable, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisations' risk management, control and governance processes. The opinions should contribute to the organisations' annual governance statements.

## 1.1 The opinions

### Office of the Police and Crime Commissioner

For the 12 months ended 31 March 2018, the head of internal audit opinion for the Office of the Police and Crime Commissioner for Avon and Somerset is as follows:

#### OPCC Head of Internal Audit opinion 2017/18



### Constabulary

For the 12 months ended 31 March 2018, the head of internal audit opinion for Avon and Somerset Constabulary is as follows:

#### Constabulary Head of Internal Audit opinion 2017/18



Please see appendix A for the full range of annual opinions available to us in preparing this report and opinion.

## 1.2 Scope and limitations of our work

The formation of our opinion is achieved through a risk-based plan of work, agreed with management and approved by the Joint Audit Committee. Our opinion is subject to inherent limitations, as detailed below:

- the opinion does not imply that internal audit has reviewed all risks and assurances relating to the organisation;
- the opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation-led assurance framework. As such, the assurance framework is one component that the PCC and the Chief Constable takes into account in making the annual governance statement (AGS);
- the opinion is based on the findings and conclusions from the work undertaken, the scope of which has been agreed with management;
- the opinion is based on the testing we have undertaken, which was limited to the area being audited, as detailed in the agreed audit scope;
- where strong levels of control have been identified, there are still instances where these may not always be effective. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance;
- due to the limited scope of our audits, there may be weaknesses in the control system which we are not aware of, or which were not brought to attention; and
- it remains management's responsibility to develop and maintain a sound system of risk management, internal control and governance, and for the prevention and detection of material errors, loss or fraud. The work of internal audit should not be seen as a substitute for management responsibility around the design and effective operation of these systems.

## 1.3 Factors and findings which have informed our opinions

We have undertaken 16 audit assignments during 2017/18. Of these, two were advisory reviews, three substantial assurance opinions were issued as well as nine reasonable assurance opinions. Two had a negative assurance opinion (Business Continuing & Disaster Recovery, and Data Quality).

Two high category management actions were raised in the **Business Continuity and Disaster Recovery** audit which identified that the Constabulary's plans were out of date and did not link back to the new organisational structure, although this had been identified and was being worked towards. We also noted that the Strategic Service Improvement team had completed an initial analysis of key systems. This process has identified 90 Category A+ system, a significant increase from the current 14 systems. The Constabulary has recorded that this number is too vast for the Constabulary to support at this level. The Constabulary is currently in the process of identifying those absolutely critical systems for the force to deliver its core business in the event of a business continuity incident.

We split the assurance opinion in the **Data Quality** audit between the design and application of controls, and the effectiveness of controls. We verified that a lot was being done with a good control framework supported by the QlikSense app, however, the Constabulary was still not able to validate the impact or show improvement in the quality of data.

A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

## **1.4 Topics judged relevant for consideration as part of the annual governance statements**

Based on the work we have undertaken on the OPCC and Constabulary's system on internal control we do not consider that within these areas already reported on that there are any issues that must be flagged as significant internal control issues within the AGS. The OPCC and the Chief Constable may also wish to consider whether any other issues have arisen, including the results of any external reviews or inspections which it might want to consider for inclusion in the AGS.

## 2 THE BASIS OF OUR INTERNAL AUDIT OPINIONS

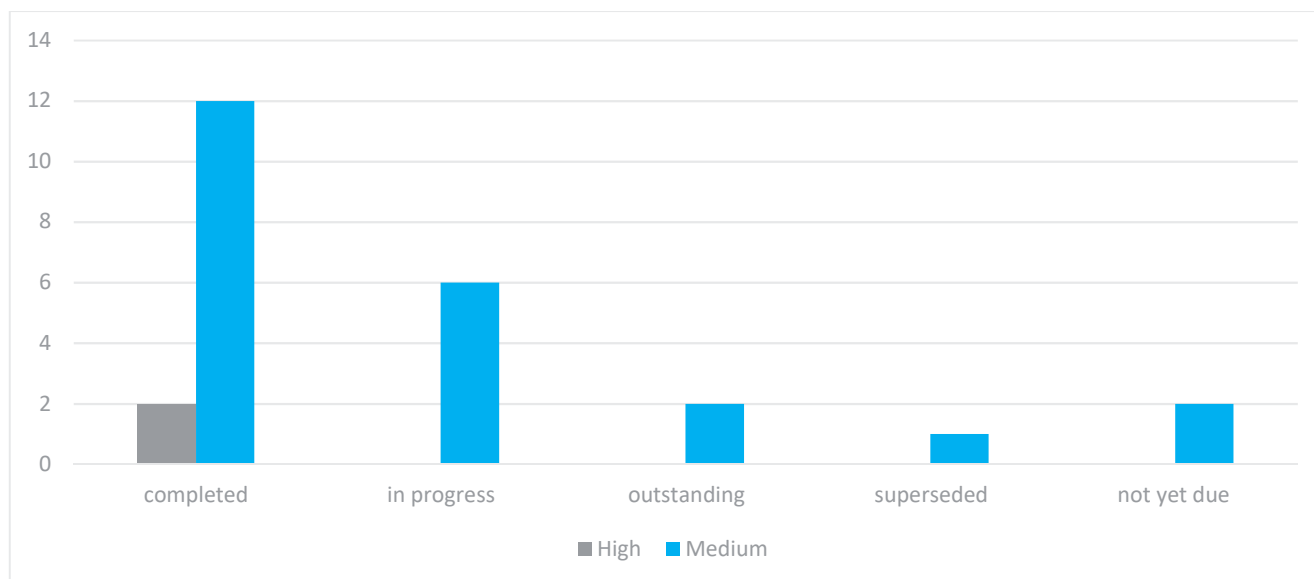
As well as those headlines discussed at paragraph 1.3, the following areas have helped to inform our opinions. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

### 2.1 Acceptance of internal audit management actions

We work with management at the debrief meeting of each audit to ensure actions are agreed to address all of the findings reported by internal audit during 2017/18. There have been no instances whereby actions have not been agreed.

### 2.2 Implementation of internal audit management actions

Our follow up of the actions agreed to address previous years' internal audit findings shows that, at the year end, the organisations had made reasonable progress in implementing the agreed actions.



The two medium actions that are still outstanding relate to the Crime Data and Data Quality audits.

### 2.3 Working with other assurance providers

In forming our opinions, we have not placed any direct reliance on other assurance providers.

## 3 OUR PERFORMANCE

### 3.1 Wider value adding delivery

Throughout the year we have provided technical and sector updates as part of our progress reports presented to each JAC meeting as well as sharing our emergency services quarterly update publications.

We have offered places at sector seminars to OPCC and Constabulary staff.

We have provided benchmarking information where possible from across our Police client base.

We have undertaken an independent 'voice of the client' review to further improve our service delivery to the OPCC and Constabulary.

### 3.2 Conflicts of interest

RSM has not undertaken any work or activity during 2017/18 that would lead us to declare any conflict of interest.

### 3.3 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2017 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

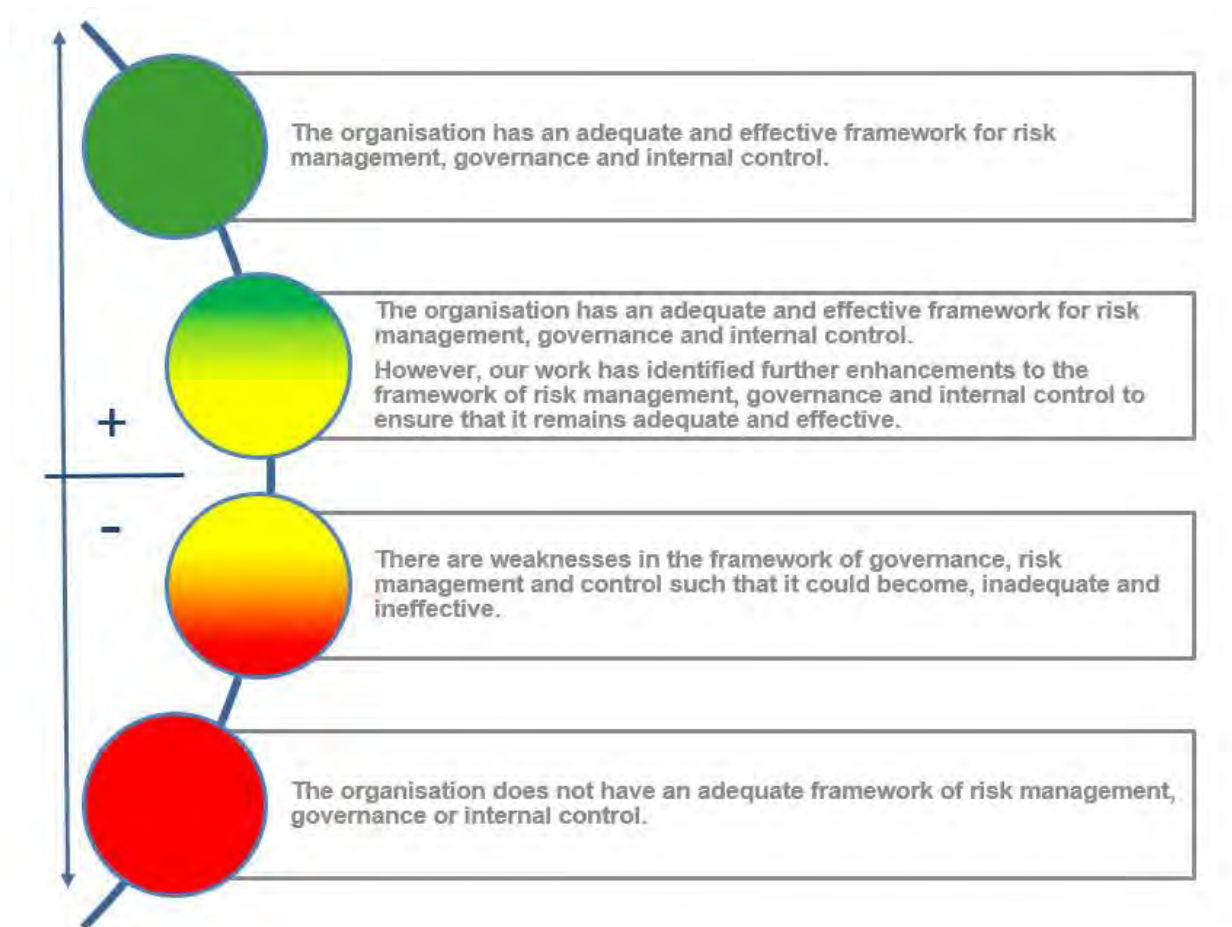
The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

### 3.4 Feedback

We actively seek feedback on each audit assignment when the final report is issued, however for 2017/18 no formal feedback was provided by the Constabulary or OPCC.

## APPENDIX A: ANNUAL OPINIONS

The following shows the full range of opinions available to us within our internal audit methodology to provide you with context regarding your annual internal audit opinions.





## APPENDIX B: SUMMARY OF INTERNAL AUDIT WORK COMPLETED 2017/18

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
Review of Policies – Counter Allegation, Risk to Life and Threats of Serious Harm (1.17/18)	FINAL	Reasonable assurance	0	4	1
Management and Leadership Development Workshop (2.17/18)	FINAL	Reasonable assurance	0	4	2
Volunteers (3.17/18)	FINAL	Reasonable assurance	0	8	5
Equalities / Representative Workforce (4.17/18)	FINAL	Reasonable assurance	0	2	4
Follow Up Part 1 (5.17/18)	FINAL	Advisory	0	0	0
Data Quality (6.17/18)	FINAL	Design/application: Reasonable Effectiveness: Partial	0	4	0
Performance Management (7.17/18)	FINAL	Reasonable assurance	0	4	2
ROCU Collaboration (8.17/18)	FINAL	Substantial assurance	0	0	2
Training (9.17/18)	FINAL	Reasonable assurance	0	4	1
Business Continuity and Disaster Recovery (10.17/18)	FINAL	Partial assurance	2	2	1
Staff Culture and Wellbeing (11.17/18)	FINAL	Substantial assurance	0	1	1
Financial Controls (12.17/18)	FINAL	Substantial assurance	0	1	3
Follow Up Part 2 (13.17/18)	FINAL	Reasonable assurance	0	4	0
IT Projects - Benefits Realisation (14.17/18)	FINAL	Advisory	0	2	0
Workforce Pressures (15.17/18)	FINAL	Reasonable assurance	0	2	0
Crime Prevention and Community Engagement (16.17/18)	FINAL	Reasonable assurance	0	2	4

We use the following levels of opinion classification within our internal audit reports. Reflecting the level of assurance, the PCC & CC can take:

	<p>Taking account of the issues identified, the PCC &amp; CC cannot take assurance that the controls upon which the organisations rely to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk(s).</p>
	<p>Taking account of the issues identified, the PCC &amp; CC can take partial assurance that the controls to manage this risk are suitably designed and consistently applied. Action is needed to strengthen the control framework to manage the identified risk(s).</p>
	<p>Taking account of the issues identified, the PCC &amp; CC can take reasonable assurance that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).</p>
	<p>Taking account of the issues identified, the PCC &amp; CC can take substantial assurance that the controls upon which the organisations rely to manage the identified risk(s) are suitably designed, consistently applied and operating effectively.</p>

## FOR FURTHER INFORMATION CONTACT

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07768 952387

**Vickie Gould, Client Manager**

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07740631140



## AVON AND SOMERSET POLICE

### Additional Payments

REVISED FINAL

Internal audit report: 1.18/19

26 June 2018

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**Debrief held** 12 June 2018

**Draft report issued** 21 June 2018

**Responses received** 25 June 2018

**Final report issued** 25 June 2018

**Revised final issued** 26 June 2018

**Internal audit team** Mark Jones – Head of Internal Audit  
Victoria Gould – Manager  
Joe Hanley – Senior Internal Auditor

**Client sponsor** Mark Simmonds – OPCC CFO  
Mark Milton – Director of People and Organisational Development  
Dan Wood – Deputy Director of People and Organisational Development  
Cathy Dodsworth – Head of HR  
Emma O'Brien – Head of Service (HR)  
Jane Walmsley – Inspection and Audit Coordinator

**Distribution** As above

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# 1 EXECUTIVE SUMMARY

## 1.1 Background

Avon and Somerset Constabulary uses the SAP system for all of its finance and back office functions. This covers a number of services such as payroll, procurement and HR.

The payroll service is run by the HR Administration and Payroll (HRAP) team which comprises of the HRAP Team Leader, three HRAP leads and nine HRAP assistants. HR Advisory, Recruitment, and the Establishment Control Team (ECT) work alongside the HRAP team in the Human Resources department. The table below shows the total number of additional payments made across the Constabulary between 1 April 2017 and 31 March 2018.

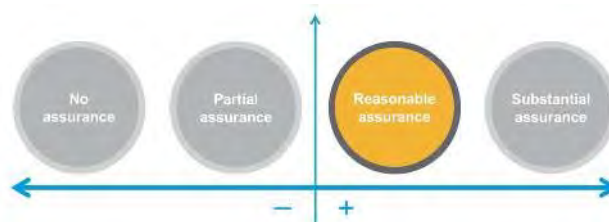
Payment Type	Acting Up	Bonus	Honorarium	Market Supplement	Tutor	TOTAL
Total Payments Value	£105,959.66	£10,950.00	£98,753.17	£169,305.48	£10,938.85	<b>£395,907.16</b>
Total Number of Payments	2413	38	315	399	151	<b>3316</b>

## 1.2 Conclusion

We found that the Constabulary has adequate controls which are consistently applied for starters, leavers and amendments. We found that additional payments are processed in line with procedure for bonus payments, acting up payments and tutor payments. Our testing identified weaknesses in the processing of honoraria payments, temporary promotion payments and market supplement payments. We have raised four management actions (three 'medium' and one 'low' priority) to address the weaknesses identified.

### Internal audit opinion:

Taking account of the issues identified, the PCC, JAC and Chief Constable can take **reasonable assurance** that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risks.



## 1.3 Key findings

The key findings from this review are as follows:

For a sample of 10 starters we found that the appointment forms were in place and had been appropriately authorised.

For a sample of 10 leavers, Personnel Change Request forms were in place where applicable and the leaver was removed on SAP prior to the leaving date and prior to the last payment.

There is segregation of duties when staff bank details are changed within SAP.

Payroll reports are run and reviewed prior to the final payroll payment.

The Honoraria and Bonus Payment, Market Supplement, and the Acting Up and Temporary Promotion guidance procedures reflected the expected practice at the Constabulary, as observed throughout our audit fieldwork. These were all up to date and were available to staff via Pocketbook.

For a sample of 10 honorarium payments we found that there was a rationale for the payment and payment had been made in line with the request. Where an end date had passed we confirmed in all cases that the payment had been stopped accordingly.

For a sample of 10 bonus payments we found that the request either came via a Bonus Payment form or a letter from the Chief Constable and that a rationale for the payment was provided.

For a sample of 10 tutor payments we evidenced line manager approval and that the amount paid to the individual matched the amount specified on the request.

For a sample of 10 acting up payments we evidence line manager approval prior to payment and that the amount paid matched the amount authorised. We also reconciled the acting up pay to the Acting Up Pay Matrix and confirmed that it matched the position to which the individual was acting up.

For a sample of 10 temporary promotions we found that a rationale for the promotion was provided and that the start date on the request matched the start date in SAP. All requests were approved by the VRM Panel. Where the end date of the temporary promotion had passed, payment had not been made the following month.

Using a report of all additional payments from 1 April 2017 to 31 March 2018 we analysed:

- total female payments vs total male payments;
- average female payment per head vs average male payment per head vs average payment per head; and
- number of female payments vs number of male payments.

A graphical representation of our findings can be found in Appendix C.

### However:

The Acting Up and Temporary Promotion guidance document was due for review in November 2017. Where the procedural guidance has not been reviewed there is a risk that senior management do not consider the need to amend the requirements for acting up or temporary promotion payments.

There is no procedural guidance in place for tutor payments. Where there is no guidance available for tutor payments, staff may be unaware of the process to be undertaken and the level of approval required for tutor payments to be made.

We found that there is a lack of consistency in the request process for honorarium payments. As a result, we were unable to evidence approval from the VRM Panel in one case. Going forward, an Honorarium Request Form should be used to ensure that the required approval process has been followed.

We found that there is a lack of consistency in the request process for market supplement payments. As a result, we were unable to evidence a detailed justification for the payment in eight cases and approval from the VRM Panel / Establishment Control Team / Recruitment in six cases. Where consistent forms are not used there is a risk that the request does not capture the required authorisation and a sufficiently detailed justification for the payment.

We could not evidence the annual review of the market supplement payments in six cases as the forms could not be located.

In six cases the temporary promotion request was submitted after the start date of the temporary promotion. We confirmed that pay had been accurately backdated in all six cases. The delay in the request being made was due to acting up periods exceeding 46 days, at which point the status turns to a temporary promotion. Line managers lack of awareness of this transition deadline was at fault for the delay. Where this does not happen, there is a risk that an individual is working in a higher position than is necessary for a given period of time. Should the VRM Panel reject the proposal then pay would not get backdated and this could affect morale in the Force.

## 1.4 Additional information to support our conclusion

The following table highlights the number and categories of management actions made. The detailed findings section lists the specific actions agreed with management to implement.

Risk / area	Control design not effective*	Non-Compliance with controls*	Agreed actions		
			Low	Medium	High
Lack of financial resources:					
Payroll	0 (4)	0 (4)	0	0	0
Additional payments	0 (8)	4 (8)	1	3	0
Total			1	3	0

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.



## 2 ACTION PLAN

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The table below sets out the actions agreed by management to address the findings:

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
3.5	<p>The Acting Up and Temporary Promotion guidance document was due for review in November 2017. Where the procedural guidance has not been reviewed there is a risk that senior management do not consider the need to amend the requirements for acting up or temporary promotion payments.</p> <p>There is no procedural guidance in place for tutor payments. Where there is no guidance available for tutor payments, staff may be unaware of the process to be undertaken and the level of approval required for tutor payments to be made.</p>	Low	<p>Management will review the Acting Up and Temporary Promotion procedural guidance to ensure it is up to date.</p> <p>Management will create a Tutor Payments procedural guidance document and publish this on Pocketbook, to ensure staff are aware of the required process to be followed.</p>	31 September 2018	Head of Organisational Development
3.6	We found that there is a lack of consistency in the request process for honorarium payments. As a result, we were unable to evidence	Medium	The HRAP Team will only process honorarium payments when an Honorarium Request Form has been fully completed, showing the rationale for payment and approval from the	31 August 2018	Head of Service (HR)

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
	approval from the VRM Panel in one case.		Chief Officer, HR Advisory and the VRM Panel.		
	Going forward, an Honorary Request Form should be used to ensure that the required approval process has been followed.		The HRAP team will sign and date the request to evidence that it has been input on SAP and checked by a separate member of staff.		
			Quarterly spot checks will be undertaken until consistent processes are embedded.		
3.8.1	We found that there is a lack of consistency in the request process for market supplement payments. As a result, we were unable to evidence a detailed justification for the payment in eight out of 10 cases and approval from the VRM Panel / Establishment Control Team / Recruitment in six out of 10 cases.	Medium	The HRAP team will only process market supplement payments subject to a fully completed VRM form which has a detailed justification for payment, together with authorisation from HR, ECT and Recruitment. These forms will be signed and dated when input into SAP and when checked by a separate member of the HRAP.	31 August 2018	Head of Service (HR)
	Where consistent forms are not used there is a risk that the request does not capture the required authorisation and a sufficiently detailed justification for the payment.				
3.8.2	We could not evidence the annual review of the market supplement payments in six out of 10 cases as the forms could not be located.		An annual review of all market supplement payments will take place and the review forms will be stored on a shared drive which is accessible by the HR Advisory team.	31 August 2018	Deputy Director (People and OD)
	Additionally, where review forms are only accessible by one member of the HR Advisory team there is a risk that these cannot be accessed should they be required.				

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
3.11	<p>In six cases the temporary promotion request was submitted after the start date of the temporary promotion. We confirmed that pay had been accurately backdated in all six cases.</p> <p>The delay in the request being made was due to acting up periods exceeding 46 days, at which point the status turns to a temporary promotion. Line managers lack of awareness of this transition deadline was at fault for the delay. Where this does not happen, there is a risk that an individual is working in a higher position than is necessary for a given period of time. Should the VRM Panel reject the proposal then pay would not get backdated and this could affect morale in the Force.</p>	Medium	<p>HR Advisory will issue communications to remind line managers of their responsibility to notify the VRM Panel in advance of an employee reaching 46 days of acting up.</p> <p>It will be investigated whether acting up responsibilities can be flagged in MFSS / the new HR system for future monitoring.</p>	31 August 2018	Head of Service (HR)

### 3 DETAILED FINDINGS

#### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible regulatory scrutiny/reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, regulatory scrutiny, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

Our internal audit findings and the resulting actions are shown below.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
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#### Risk: Lack of financial resources

##### Area: Payroll

1	<p>When a Police Officer or member of staff commences employment with the Constabulary, an Appointment Form is completed by the Recruitment Team and sent to HR. A Personal Information form is also completed and sent to HR.</p> <p>HR check the form has been appropriately authorised and input the details to SAP. One HR team member signs and dates the form to show input of the information and a second team member checks, signs and dates</p>	Yes	Yes	<p>We obtained a report of all starters from 1 October 2017 to 31 March 2018. We selected a sample of 10 starters (five police officers and five police staff). In two of these cases the new starters were 'specials' who are unpaid volunteers. From the remaining sample of eight starters we found:</p> <ul style="list-style-type: none"> <li>in all cases an Appointment Form had been completed and retained on file;</li> <li>in all cases a Personal Information Form had been completed and retained on file;</li> <li>in all cases the start dates on the forms agreed to SAP;</li> </ul>		None.		
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Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	the form to document that the input information is correct.			<ul style="list-style-type: none"> <li>in all cases the forms had been authorised and dated;</li> <li>in all cases the forms were signed and dated on input to SAP by one staff member and dated as checked by another member of the HRAP team. In five of these cases the secondary check was done after the start date; and</li> <li>in seven cases the forms were input on to the payroll system in a timely manner and subsequently paid in the first month following their start date. In two cases the forms related to special constables who do not get paid. In the remaining case the starter was a multiple employee who changed roles. We saw evidence that there was a delay in HRAP receiving an instruction to set up the individuals new role. We also saw evidence that the pay had been backdated the following month.</li> </ul> <p>We are therefore satisfied that new starters are being processed in a correct and timely manner. Whilst secondary checks are not always completed prior to the first payment, we are satisfied that inputting is being done correctly and that the secondary check is in place as more of a final check.</p>				
2	When an Officer or member of staff leaves the Constabulary their line manager completes a Personnel Change Request	Yes	Yes	We obtained a report of leavers from 1 October 2018 to 31 March 2018. We selected a sample of 10 leavers (five police officers and five police staff). In		None.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>(PCR) in the Employee Self Service (ESS) section of SAP. Once this has been completed it automatically appears in the designated HRAP Team Member's task inbox in SAP.</p> <p>It is then actioned by the HRAP Team and appears in the task inbox of a second member of the HRAP Team for them to check before finalisation.</p> <p>A leaver checklist is also completed. Each action on the checklist is initialled and dated once complete.</p>			<p>one of these cases the new starter was a 'special' who is an unpaid volunteer. From the remaining nine cases we found:</p> <ul style="list-style-type: none"> <li>• in eight cases a PCR form had been completed. In the two of the remaining cases the employee was dismissed following a disciplinary hearing process;</li> <li>• in all cases the leaving date on SAP matched the leaving date on the relevant documentation;</li> <li>• in all eight cases in which a PCR form was used, the leaver was input on to SAP by one member of staff and checked by a secondary member. In all of these cases the leaver was input on SAP prior to the leaving date;</li> <li>• in all cases the staff member was removed from the payroll system prior to the last payment and therefore paid the correct amount; and</li> <li>• in all cases there was a fully completed police staff checklist on file.</li> </ul> <p>We found that the Constabulary processes leavers in a timely manner leading to a reduced risk of salary overpayments. No overpayments were identified in our sample testing.</p>				
3	Employees can change their bank details using the ESS self-	Yes	Yes	We selected a sample of five changes to payroll data from a system generated		None.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>service portal within SAP. If requests are received via another method, the HRAP team ask the individual to request them via ESS.</p> <p>Alternatively, requests are received via Advice of Wrong Account for Automated Credits Service (AWACS), which gives notification of incorrect account details for Bacs Direct Credit payments. These AWACS advices are made available in the form of reports. Once received, one member of the HRAP team signs and dates the report to confirm they have processed the bank detail amendments and another member of the HRAP team signs and dates the reports to confirm they have checked the amendments.</p> <p>The HRAP Team Leader checks all bank detail amendments at the end of each month.</p> <p>Changes to a police officer or police staff's role / terms and conditions of employment within the Constabulary are approved by the Vacancy Review Panel which is made up of the Head of HR or senior member of the Corporate HR team, Head of Finance or senior member of the</p>			<p>report of changes made from 1 October 2017 to 31 March 2018. From this we found:</p> <ul style="list-style-type: none"> <li>• in all cases the changes related to salary changes; and</li> <li>• in all cases the salary increase was due to automatic annual increment as permitted in line with the police regulation. The Police National Board sets the annual increments for police officers and the Police Staff Council sets the annual increments for police staff. As a result, there were no Change Request forms for these changes.</li> </ul> <p>We selected a sample of five bank detail changes from a system generated report of changes made from 1 October 2017 to 31 March 2018. From this we found:</p> <ul style="list-style-type: none"> <li>• in all cases the change request came via an AWACS report;</li> <li>• in all cases the report had been signed and dated by a member of the HRAP team to confirm it had been actioned;</li> <li>• in all cases the report had been signed and dated by a member of the HRAP team to confirm it had been checked. All checks were carried out within three working days of the change taking place; and</li> </ul>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>Finance team, and representatives from Corporate HR and Organisational Management.</p> <p>A Change Request Form is completed by the retained HR team following each bi-weekly Vacancy Review Panel meeting to approve a change. This is then sent to HRAP for the necessary amendments to be made within SAP.</p>			<ul style="list-style-type: none"> <li>in all cases the change request bank details on the report matched the details held within SAP.</li> </ul> <p>We are satisfied that payroll changes are processed and checked by separate members of the HRAP team where appropriate.</p>				
4	<p>Each month the payroll is run by the Control team in Taunton. As part of this process, output reports are reviewed to identify any unusual items or errors. The following reports are run:</p> <ul style="list-style-type: none"> <li>exception report to show differences in gross pay from the previous month to allow investigations to be undertaken where differences are identified;</li> <li>negative net pay;</li> <li>net pay comparison;</li> <li>net pay over £4,500;</li> <li>overtime;</li> <li>SSP / SSP offset;</li> <li>temporary variations;</li> <li>bank line and BACS rejects;</li> <li>various wage types;</li> <li>NI refunds;</li> <li>P45 taxable pay;</li> </ul>	Yes	Yes	<p>We reviewed the Exceptions, Net Pay Comparison and Net Pay over £4,500 reports for March, April and May 2018. From this we found:</p> <ul style="list-style-type: none"> <li>for all three months a payroll checklist had been completed which confirmed by signature from the HRAP Team Leader that all transactions and exceptions had been checked as correct ready for the payment report;</li> <li>all reports reviewed had been signed and dated to confirm it they been checked by the HRAP Team Leader and were free from error; and</li> <li>exception reports that are run adequately allow for the identification of fraud or error.</li> </ul>		None.		



Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<ul style="list-style-type: none"> <li>zero pension contributions;</li> <li>NI type;</li> <li>Unison (zero contribution or refund); and</li> <li>admin team report.</li> </ul> <p>These reports are printed and manually checked by the HRAP Team Leader and corrections are then made by the Control team. All reports are run again and checked for a second time by the HRAP Team Leader. This process is repeated as necessary until all corrections are complete.</p> <p>The payroll is then run, and payslips are released.</p>			We are satisfied that payroll reports are being run and reviewed prior to the final payroll payment.				

#### Area: Additional payments

5	<p>The Constabulary has developed a number of procedures to provide guidance to staff on additional payments.</p> <p>The procedures available include the following:</p> <ul style="list-style-type: none"> <li>Honoraria and Bonus Payments Procedural Guidance;</li> <li>Market Supplements Procedural Guidance; and</li> </ul>	Yes	No	<p>We obtained the Honoraria and Bonus Payment, Market Supplement, and the Acting Up and Temporary Promotion guidance procedures. From this we found:</p> <ul style="list-style-type: none"> <li>in all cases the procedural guidance reflected the expected practice at the Constabulary, as observed throughout our audit fieldwork;</li> <li>in all cases, where applicable, the guidance notes included the relevant forms needed to request approval for payment;</li> </ul>	Low	<p>Management will review the Acting Up and Temporary Promotion procedural guidance to ensure it is up to date.</p> <p>Management will create a Tutor Payments procedural guidance document and publish this on Pocketbook, to ensure staff are aware of the required process to be followed.</p>	31 September 2018	Head of Organisational Development
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Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<ul style="list-style-type: none"> <li>Acting and Temporary Promotion of Police Officers Procedural Guidance.</li> </ul> <p>The procedures are reviewed by HR every two years and are available to staff on Pocketbook.</p>			<ul style="list-style-type: none"> <li>in all cases the procedural guidance was available to staff via Pocketbook;</li> <li>in two cases the procedural notes had been reviewed by HR and were in date. The Acting Up and Temporary Promotion guidance document was due for review in November 2017; and</li> <li>there was no procedural guidance for tutor payments.</li> </ul> <p>The Head of Service (HR) informed us that the Constabulary has been undertaking an exercise to update all procedures, beginning with those that are most out of date. As a result, the Acting Up and Temporary Promotion guidance document has not been a priority but is due to be reviewed in the coming months. Where the procedural guidance has not been reviewed there is a risk that senior management do not consider the need to amend the requirements for acting up or temporary promotion payments.</p> <p>Additionally, where there is no guidance available for tutor payments, staff may be unaware of the process to be undertaken and the level of approval required for tutor payments to be made.</p>				
6	The payment of an honorarium is a mechanism that can be used by the Constabulary to provide a way of recognising and rewarding	Yes	No	We obtained a report of all honorarium payments between 1 April 2017 and 31 March 2018. We selected a sample of	Medium	The HRAP Team will only process honorarium payments when an Honorarium	31 August 2018	Head of Service (HR)

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>financially specific and short-term contributions made by staff and officers who undertake exceptional duties in addition to, or outside of, their normal role.</p> <p>Managers, with the approval of their senior management team, have the discretion to authorise an honorarium payment to a member of staff who is requested to carry out necessary additional work that is not encompassed within the normal requirements and expectations of their substantive role, for a maximum period of three months.</p> <p>Requests are submitted by the recipient's line manager to a Chief Officer through full completion of the Honorarium Request form. It is the responsibility of the line manager to provide sufficient justification on the form. The form is then submitted to HR Advisory subject to Chief Officer approval.</p> <p>The form is checked, signed and dated by HR Advisory before being presented to the Vacancy Review Meeting (VRM). Subject to approval at the VRM, the form is sent to HR Admin and Payroll for processing.</p>			<p>10 payments across police officers and police staff. From this we found:</p> <ul style="list-style-type: none"> <li>in four cases there was a fully completed Honorarium Request Form in place. In two cases the employees were awarded their honorarium payments by SW One and had received line manager approval in line with the expected process at SW One. In two cases the members of staff were TUPE's and had transferred their terms and conditions across from those existing at their previous place of employment. In one case the request came in the form of a letter from the Chief Constable and in the remaining case the request came in the form of a letter from the Head of Service (HR);</li> <li>in all cases we evidenced a rationale for the payment;</li> <li>in one other case we were unable to evidence approval from the VRM Panel when this should have been required. In this case the letter came from the Head of Service (HR) for a member of staff in payroll for £250;</li> <li>in nine cases we confirmed that the payment request was signed and dated to evidence that it had been processed in SAP. In the remaining case the request had been signed but not dated;</li> </ul>		<p>Request Form has been fully completed, showing the rationale for payment and approval from the Chief Officer, HR Advisory and the VRM Panel.</p> <p>The HRAP team will sign and date the request to evidence that it has been input on SAP and checked by a separate member of staff.</p>		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	The Honorary Request Form is signed and dated by the processor in HRAP. It is also signed and dated by a separate member of staff in HRAP who checks the details.			<ul style="list-style-type: none"> <li>in nine cases we confirmed that the payment request was signed and dated to evidence that it had been processed in SAP. In the remaining case the request had not been signed; and</li> <li>in all cases we confirmed that the payment had been made in line with the terms specified on the request, whether one-off or recurring payments. Where an end date had passed we confirmed in all cases that the payment had been stopped accordingly.</li> </ul> <p>We found that there is a lack of consistency in the request process for honorary payments. Going forward, an Honorary Request Form should be used to ensure that the required approval process has been followed.</p>				
7	<p>The payment of a bonus is a mechanism that can be used by the Constabulary to provide a way of recognising and rewarding financially specific and short-term contributions made by staff and officers who undertake exceptional duties in addition to, or outside of, their normal role.</p> <p>A chief officer may award a bonus payment of between £50 and £500 to a police officer where they are satisfied that the officer concerned has performed a piece</p>	Yes	Yes	<p>We obtained a report of all bonus payments between 1 April 2017 and 31 March 2018. We selected a sample of 10 bonus payments. From this we found:</p> <ul style="list-style-type: none"> <li>in six cases a fully completed Bonus Payment Form was in place. In the remaining four cases the request came in the form of a letter from the Chief Constable, relating to bonus payments for enduring arduous conditions in the British Virgin Islands and Anguilla;</li> </ul>		None.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>of work of an outstandingly demanding, unpleasant or important nature.</p> <p>Requests are submitted by the line manager to a Chief Officer through full completion of the Bonus Payment form. It is the responsibility of the line manager to provide sufficient justification on the form. The form is then submitted to HR Advisory subject to Chief Officer approval.</p> <p>The form is checked, signed and dated by HR Advisory before being presented to the VRM. Subject to approval at the VRM, the form is sent to HR Admin and Payroll for processing.</p> <p>The Bonus Payment Form is signed and dated by the processor in HRAP. It is also signed and dated by a separate member of staff in HRAP who checks the details.</p>			<ul style="list-style-type: none"> <li>in all cases the payment had been approved by the Chief Officer;</li> <li>in six cases we saw that the payment had been approved by HR Advisory and the VRM Panel. In the remaining four cases the request came in the form of a letter from the Chief Constable;</li> <li>in all cases the payment request provided a rationale for the payment;</li> <li>in all cases a member of the HRAP team signed and dated the request to evidence that it had been processed on SAP;</li> <li>in nine cases a different member of the HRAP team signed and dated the request to evidence that it had been checked. In the remaining case there was no signature on the form, however we confirmed that the HRAP Team Leader signed and dated the report of all bonus payments to confirm that they had been checked prior to payment; and</li> <li>in all cases we confirmed that the payment was only paid once, in the month following approval.</li> </ul> <p>We found that bonus payments are processed in line with expected procedure.</p>				
8	There may be exceptional circumstances due to labour market conditions where the evaluated grade for a role results	Yes	No	We obtained a report of all market supplement payments from 1 April 2017 to 31 March 2018. We selected a	Medium	1) The HRAP team will only process market supplement payments subject to a fully	31 August 2018	Head of Service (HR)

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>in an inability to successfully recruit or retain suitable staff for specific jobs. In these circumstances it may be appropriate for consideration to be given to the payment of a market supplement.</p> <p>The value of the market supplement is determined by the difference between the top point of normal progression in the grade for the role and the market rate for the role in question. Market supplements will only be agreed in exceptional circumstances following a business case and full review.</p> <p>The business case for paying a market supplement is compiled and approved by the Head of Department and then submitted to the Head of HR. Dependent upon the rationale behind the market supplement being agreed, the business case must include:</p> <ul style="list-style-type: none"> <li>evidence to support the difficulty in recruiting (number of times post has been advertised, analysis of recruitment costs, analysis of the number of application packs requested and returned etc.);</li> </ul>			<p>sample of 10 market supplement payments, from this we found:</p> <ul style="list-style-type: none"> <li>there was an inconsistency in the use of documentation used to request the market supplement (five VRM forms, two HRIS forms and three payments had no evidence of initial request);</li> <li>in eight cases we were unable to evidence a detailed justification for the payment;</li> <li>in the seven cases where we saw evidence of the request, we confirmed that the individual was correctly paid the market supplement amount. In the remaining three cases we could not reconcile the amount paid to an initial request, however we confirmed that the actual amount paid matched the amount in the payment report;</li> <li>in four cases we saw approval from the VRM Panel, the ECT and the Recruitment team. in the remaining six cases we were unable to evidence this approval. As some of these market supplement payments began prior to 2016 there was difficulty in obtaining the original paperwork;</li> <li>in seven cases we confirmed that the form was signed and dated by HRAP to confirm it had been input into SAP. In these seven cases we also confirmed that the form had</li> </ul>		<p>completed VRM form which has a detailed justification for payment, together with authorisation from HR, ECT and Recruitment. These forms will be signed and dated when input into SAP and when checked by a separate member of the HRAP.</p> <p>2) An annual review of all market supplement payments will take place and the review forms will be stored on a shared drive which is accessible by the HR Advisory team.</p>		Deputy Director (People and OD)

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<ul style="list-style-type: none"> <li>the role profile (review of the current role profile and scale, comparison of the role profile to other similar organisations, relevant national vacancy information and salary benchmarking data etc.); or</li> <li>retention (information on the level of turnover, evidence that exit interviews indicating pay as a reason for leaving etc.).</li> </ul> <p>The business case and data from the market review will be submitted to the Head of HR, who in consultation with Unison will review the business case and will make a final decision as to whether the role should attract a market supplement.</p> <p>The market rate is reviewed annually as required by the Head of HR in consultation with Unison.</p>			<p>been signed and dated by a separate member of HRAP to confirm that the SAP input had been checked. In the remaining three cases we were unable to evidence that HRAP had signed and dated to evidence input and checking; and</p> <ul style="list-style-type: none"> <li>in four cases we saw evidence that the market supplement payment had been reviewed in November 2017 as part of the annual review process. These reviews included the average salaries for the relevant roles, together with a benchmarking exercise and a salary comparison using salary comparison sites and online advertisements. The member of staff who stores the review forms was on annual leave at the time of the audit and so we could not evidence review in the remaining six cases.</li> </ul> <p>Where consistent documentation is not used to request a market supplement payment, there is a risk that the request does not capture the required authorisation and a sufficiently detailed justification for the payment. Use of the VRM form and an associated business case would mitigate this risk.</p> <p>Additionally, where review forms are only accessible by one member of the HR Advisory team there is a risk that</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				these cannot be accessed should they be required.				
9	<p>Tutor payments are paid to PCSOs and Comms staff when training is delivered to staff in these areas. These payments are made in addition to an employee's standard annual salary.</p> <p><u>PCSO Tutor Payments</u></p> <p>PCSOs submit a tutor payment request within SAP. This request automatically notifies the individuals line manager who reviews the request. Subject to approval, HRAP are notified and subsequently process the request.</p> <p><u>Comms Tutor Payments</u></p> <p>HR Advisory collate Comms tutor payments on a monthly basis from each Comms line manager. These are then reviewed by HR advisory and subject to approval are sent to HRAP who process the requests.</p>	Yes	Yes	<p>We obtained a report of all tutor payments made between 1 April 2017 and 31 March 2018. We selected a sample of 10 payments (five PCSO tutor payments and five Comms tutor payments). From this we found:</p> <ul style="list-style-type: none"> <li>• in all cases we saw evidence of line manager approval;</li> <li>• for the five Comms tutor payments we saw evidence of HR Advisory approval; and</li> <li>• in all cases the amount paid to the individual matched the amount specified on the request and was only paid once.</li> </ul> <p>We found that tutor payments are processed in line with expected procedure.</p>		None.		
10	Vacancies that arise, which are by their nature not permanent, for example maternity leave, secondment or long-term	Yes	Yes	We obtained a report of all acting up payments made between 1 April 2017 and 31 March 2018. We selected a		None.		



Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>sickness absence may be filled by the way of acting / temporary promotion.</p> <p>When there is a need for officers to perform duties at a higher rank for short term absences they will be compensated for doing so and will be asked by the Area / Department to perform Acting Duties and not Temporary Promotion.</p> <p>An officer suitably qualified who, in any year is required to perform the duties normally performed by a member of the Constabulary in a higher rank, for 10 complete days during that year, is entitled to an acting up allowance in respect of each further completed day in that year which they are required to perform such duties.</p> <p>Staff submit Acting Up payment requests to their line manager via SAP. Following line manager approval, the HRAP team are notified and asked to process the request.</p> <p>Acting up pay is calculated on an hourly rate using the difference between the individual's current salary and the lowest salary band of the position being acted up to. The addition acting up pay</p>			<p>sample of 10 acting up payments and from this we found:</p> <ul style="list-style-type: none"> <li>• in all cases we confirmed that the payment was authorised by the individuals line manager prior to payment;</li> <li>• in all cases we confirmed that the amount paid to the individual matched the amount authorised; and</li> <li>• in all cases we confirmed that the acting up pay could be reconciled to the Acting Up Pay Matrix and reflected the position to which the individual was acting up.</li> </ul> <p>We found that acting up pay is processed in line with expected procedure.</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	grades are summarised in the Acting Up Pay Matrix.							
11	<p>Vacancies that arise, which are by their nature not permanent, for example maternity leave, secondment or long-term sickness absence may be filled by the way of acting / temporary promotion.</p> <p>Temporary promotion should be used from the outset when a need has been identified which is likely to be for a lengthy period, for example maternity, ill health cover or a new project.</p> <p>Proposals for temporary promotion must be forwarded to the Establishment Control Team (ECT) at least two weeks before the intended start date, for review and agreement by the VRM. Requests for temporary promotion state the rationale and the start and end dates of the temporary promotion.</p> <p>When the temporary promotion comes to an end, it is primarily the responsibility of the individuals line manager to notify HR Advisory.</p> <p>HR Advisory use a Succession Planning document for each</p>	Yes	No	<p>We obtained a report of all temporary promotion payments made between 1 April 2017 and 31 March 2018. We selected a sample of 10 temporary promotion payments. From this we found:</p> <ul style="list-style-type: none"> <li>in all cases we saw evidence of the temporary promotion request;</li> <li>in all cases the start date on the request matched the start date on SAP;</li> <li>in all cases the request included a rationale for the temporary promotion;</li> <li>in one case the temporary promotion request had been sent to the ECT two weeks before the intended start date. In three of the remaining nine cases the temporary promotion request had been sent to the ECT before the intended start date, but within two weeks. In the remaining six cases the temporary promotion request had been sent to the ECT after the date on which the temporary promotion started;</li> <li>in all cases where the request had been sent after the individuals start date, we confirmed that pay had been accurately backdated;</li> <li>in all cases where the end date of the temporary promotion had passed we confirmed that payment</li> </ul>	Medium	<p>HR Advisory will issue communications to remind line managers of their responsibility to notify the VRM Panel in advance of an employee reaching 46 days of acting up.</p> <p>It will be investigated whether acting up responsibilities can be flagged in MFSS / the new HR system for future monitoring.</p>	30 August 2018	Head of Service (HR)

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	department within the Constabulary to monitor the end dates of temporary promotions. This document is checked on a daily basis and a member of the HR Advisory team contacts the line manager of any individual who is approaching the end date of their temporary promotion.			<p>was not made in the following month;</p> <ul style="list-style-type: none"> <li>in all cases the request had been approved by the VRM. In five of these cases the approval was received after the start date. In these cases, the temporary promotion had been requested following a period of acting up, hence the delay in notification; and</li> <li>in all cases we could see that the forms were signed and dated when they were processed by the HRAP team and that they had been signed and dated when they were checked by a different member of the HRAP team.</li> </ul> <p>Through conversation with the HR Advisory Assistant we were informed that there was no audit trail of conversations with the line managers of those individuals approaching the end of their temporary promotion. We were informed that this would usually involve a phone call and a verbal update.</p> <p>Where members of staff are acting up for a period of more than 46 days and therefore are required to get a temporary promotion, approval from the VRM Panel should be sought in a timely manner. Where this does not happen, there is a risk that an individual is working in a higher position than is necessary for a given period of time. Should the VRM Panel reject the</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>proposal then pay would not get backdated and this could affect morale in the Force.</p> <p>Additionally, where there is no audit trail of the review of temporary promotions, there is a risk that HR Advisory are not aware of any chasing activity that has taken place.</p>				
12	The Honoraria and Bonus procedural document states that managers need to ensure that no direct or indirect discrimination takes place and that payments do not invite potential challenges to the Constabulary on the grounds of equal pay / equal value claims. Additionally, managers should ensure their actions are proportionate and reasonable.	Yes	Yes	<p>We obtained a report of all additional payments made to police officers and police staff between 1 April 2017 and 31 March 2018. We used this data to analyse:</p> <ul style="list-style-type: none"> <li>total female payments vs total male payments;</li> <li>average female payment per head vs average male payment per head vs average payment per head; and</li> <li>number of female payments vs number of male payments.</li> </ul> <p>See Appendix C for graphical representations of our findings.</p>		None.		

## APPENDIX A: SCOPE

The scope below is a copy of the original document issued.

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following risks:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
To ensure the Constabulary does not pay unauthorised or out of date additional payments to staff	Lack of financial resources	Corporate Risk Register

### Controls selected from your risk register and reviewed during the audit:

Contracts and Agreements

### When planning the audit, the following Risks for consideration and limitations were agreed:

This audit will review the adequacy and application of the policy, including the authorisation, review and cessation of additional payments to police staff and officers. The audit will review recurring and one-off additional payments such as:

- honoraria;
- market factor payments;
- tutor payments;
- bonuses; and
- acting up or temporary promotion allowances.

We will also conduct a trend analysis on additional payments in terms of gender pay gap.

Our audit will not include payment of overtime or unsociable hours claims.

We will also complete testing of key payroll controls including starters, leavers, changes and exception reporting to provide assurance that in a time of change, controls remain in place and applied to manage salary payments to staff and officers.

### Limitations to the scope of the audit assignment:

Testing will be completed on a sample basis only.

We will not include overtime or unsociable hours payments.

We will not comment on the adequacy / reasons for additional payments being granted, only that the correct process has been applied to sign off such payments.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

## APPENDIX B: FURTHER INFORMATION

### Persons interviewed during the audit:

- Emma O'Brien, Head of Service (HR);
- Nigel Troake, Management Information Team Leader;
- Chris Tinley, HR Admin and Payroll Manager;
- Daniela Powell-Masters, HRAP Team Leader;
- Claire Cavin, Establishment Control Team; and
- Sue Innes, HR Advisory.

### Documentation reviewed during the audit:

- Acting and Temporary Promotion procedural guidance;
- Honoraria and Bonus Payments procedural guidance;
- Market Supplements procedural guidance;
- Report of all additional payments (bonuses, acting up, honoraria, temporary promotion, market supplements, tutor payments) 1 April 2017 to 31 March 2018;
- Report of all starters, leavers and changes 1 October 2017 to 31 March 2018;
- Honoraria Request Forms;
- Bonus Payment Forms;
- Tutor Payment Requests;
- Vacancy Review Meeting Forms;
- Establishment Control Team Forms;
- New starter forms;
- Leaver PCR forms; and
- Exception reports (March, April and May 2018).

## Benchmarking

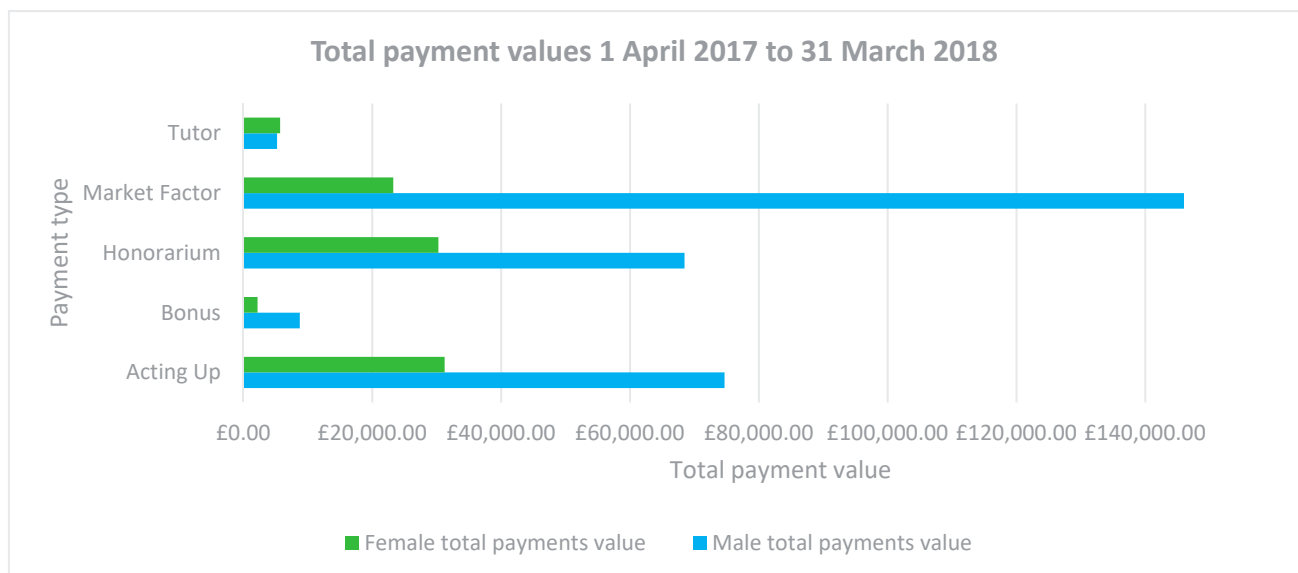
We have included some comparative data to benchmark the number of management actions agreed, as shown in the table below. In the past year, we have undertaken a number of audits of a similar nature in the sector.

Level of assurance	Percentage of reviews	Results of the audit
Substantial assurance	69%	
Reasonable assurance	31%	X
Partial assurance	0%	
No assurance	0%	
Management actions	Average number in similar audits	Number in this audit
High	0.1	0
Medium	0.7	3
Low	1.8	1
<b>Total</b>	<b>2.6</b>	<b>4</b>

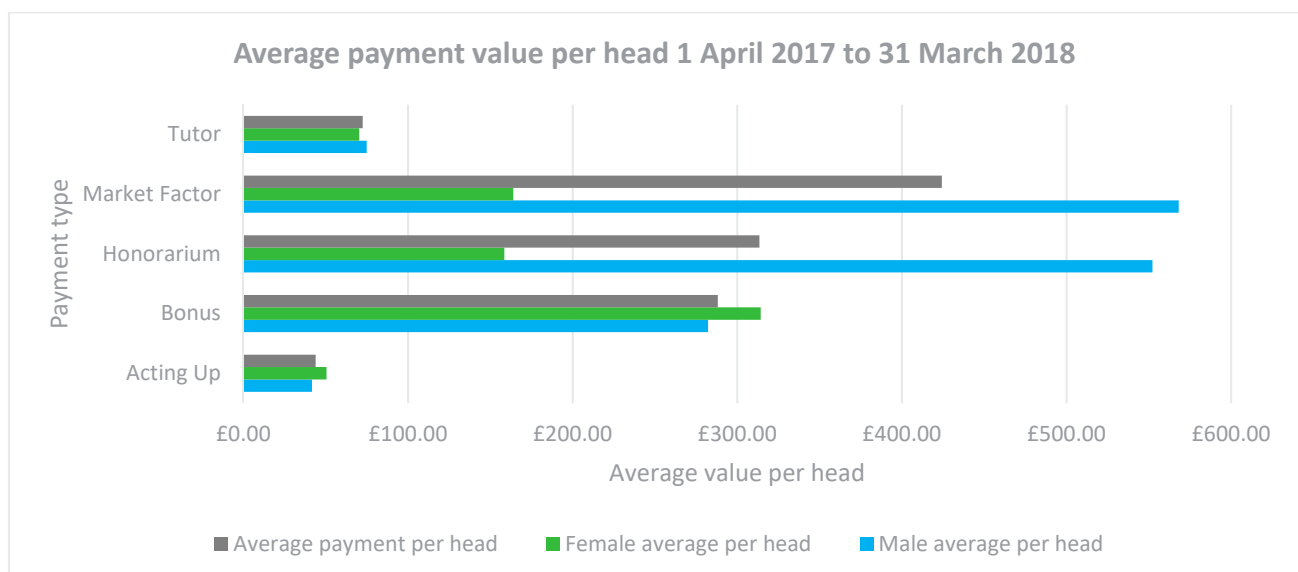
## APPENDIX C: GENDER PAY GAP ANALYSIS

Below is a graphical summary of the total payment values, average payment value per head and total number of payments made to male and female staff across the Constabulary. The payments have been split by payment type.

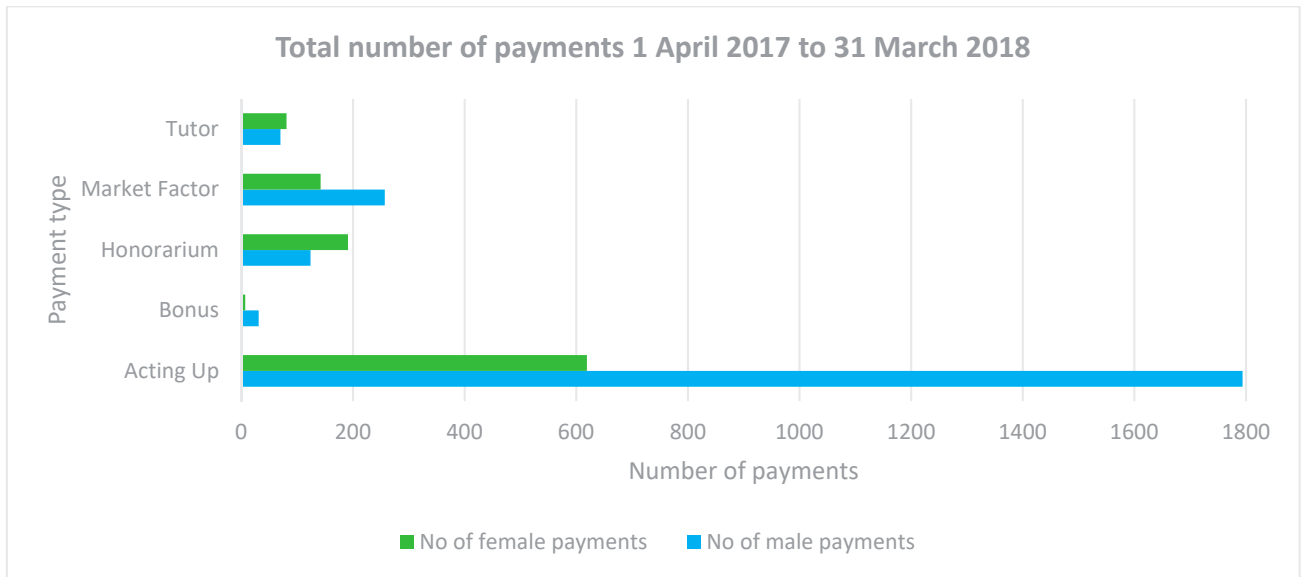
It should be noted that various factors influence and potentially skew the data, such as large payments to highly paid individuals, and demographics of the Constabulary workforce. For example, there may be a larger proportion of males in roles likely to be 'acted up' in.



**Fig. 1: Total payment values 1 April 2017 to 31 March 2018**



**Fig. 2: Average payment value 1 April 2017 to 31 March 2018**



**Fig. 3: Total number of payments 1 April 2017 to 31 March 2018**



## FOR FURTHER INFORMATION CONTACT

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## AVON AND SOMERSET POLICE

Crime Prevention and Community Engagement

FINAL

Internal audit report: 16.17/18

26 June 2018

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.



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<b>Debrief held</b>	31 May 2018	<b>Internal audit team</b>	Mark Jones – Head of Internal Audit Victoria Gould – Manager Joe Hanley – Senior Internal Auditor
<b>Draft report issued</b>	13 June 2018		
<b>Responses received</b>	20 June 2018		
<b>Final report issued</b>	26 June 2018	<b>Client sponsor</b>	Superintendent Mike Prior – Neighbourhood and Partnerships Inspector Julie Knight – Local Policing Mark Simmonds – OPCC CFO Julian Kern – Constabulary CFO Jane Walmsley – Inspection and Audit Coordinator
		<b>Distribution</b>	As above

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Management actions raised for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

This report is solely for the use of the persons to whom it is addressed and for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

# 1 EXECUTIVE SUMMARY

## 1.1 Background

An audit of Crime Prevention and Community Engagement was undertaken as part of the audit plan for 2017/18, in order to provide assurance that the OPCC and Constabulary has:

- a Crime Prevention Strategy which ensures prevention messages are effectively communicated to the general public around ways they can prevent the risk of crime; and
- a Citizens and Community Engagement Strategy which promotes legitimacy and confidence in its service by communicating with the public.

The Constabulary has purposefully placed a strong emphasis on tackling problems early in partnership with other agencies and its communities. Engaging effectively and building strong relationships with communities has also been highlighted as a priority for the Constabulary. Methods through which the Constabulary aims to improve community engagement and crime prevention include but are not limited to: the NHW (Neighbourhood Watch) scheme, Police Now officers, Crime Prevention Design Advisors and regional One Teams.

One Teams have been working in Somerset since the Halcon One Team was first established in 2013. They are structured on a model that provides an effective means of agencies working closely together to support vulnerable communities and to reduce overall demand on the public sector. Bath Spa University recently carried out research into the One Team initiatives, which was included in a report dated June 2017 entitled "An Evaluation of Three One Team Initiatives: Halcon, North Taunton and Wellington". The report concluded that the philosophy of One Teams is an innovative approach which identifies the complex and changing needs of specific communities in relation to demand on service, allowing effective long-term solutions to be developed.

An academic report was written by Bennett, Holloway and Farrington in 2008 which supported the positive effects of NHW schemes. The report entitled "The Effectiveness of Neighbourhood Watch" concluded that NHW was associated with a reduction in crime of between 16% and 26%.

## 1.2 Conclusion

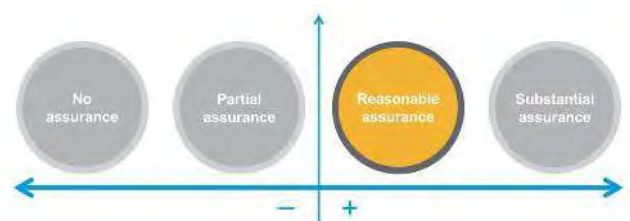
We found that the objectives and the initiatives outlined in the Crime Prevention Strategy and the Citizens and Community Engagement Strategy had begun to be implemented and delivered by the Constabulary. Additionally, whilst the audit identified that the Constabulary undertakes a large range of positive initiatives and activities to improve crime prevention and community engagement, we were not always able to validate that the work being undertaken is having the desired effect due to a lack of auditable evidence and measurements of effectiveness. We do recognise that the effectiveness of some initiatives and the work undertaken in these areas can be difficult and costly for the Constabulary to measure, due to the fact that there are no direct measurable outputs from these activities.

We have raised four 'low' and two 'medium' priority management actions to address the weaknesses identified.

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### Internal audit opinion:

Taking account of the issues identified, the PCC, JAC and Chief Constable can take **reasonable assurance** that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risks.



### 1.3 Key findings

The key findings from this review are as follows:

The Constabulary has a Crime Prevention Strategy in place which aligns with the National Policing Crime Prevention Strategy in terms of responsibility, enabling factors, core deliverables and outcomes. During our audit fieldwork we found that progress had been made in delivering the strategy objectives.

The Constabulary has a Citizens and Communities Engagement Strategy in place which outlines the commitment, plans and targets for the Constabulary in this area. During our audit fieldwork we found that progress had been made in delivering the strategy objectives.

We were informed that NHW masterclasses are run for certain NHW groups and also as part of the Citizens Academy programme. Masterclasses that have been run in the past 12 months include crime prevention, use of force, hate crime awareness and NHW co-ordinator sessions. Going forward we were informed that social media is an area in which the Constabulary hopes to run sessions. There is no audit trail of masterclasses and attendance figures which we were able to validate, due to a data cleansing exercise ahead of the General Data Protection Regulations (GDPR) requirements.

The Constabulary runs a Citizens Syllabus which works towards the objective's in the Crime Prevention Strategy and the Citizens and Community Engagement Strategy. This aims to extend the engagement reach with an opportunity to equip citizens with new community safety skills. Information on the Syllabus is available on Pocketbook and identifies key methods through which crime prevention information sessions will be delivered.

Citizens Academy programmes are run as part of the Citizens Syllabus, which are 10-week intensive insights into policing which have formed a major part of the Citizens Syllabus work. We obtained the Citizens Academy Schedule for 2018 and found that it includes 10 weeks over which Citizens Academy sessions will be held going forward.

There is an engagement toolkit available to staff on Pocketbook which acts as an information point for a variety of different methods of engagement with the community and advice for effectively engaging with certain groups.

At the time of the audit, six Local Policing Area (LPA) engagement plans were being developed across Avon and Somerset (Bristol, BaNES, South Gloucestershire, North Somerset and two in Somerset) which will sit underneath the Citizens and Community Engagement Strategy, identifying objectives and operational work in each area. The LPA engagement plans had not been completed at the time of the audit fieldwork and so we were unable to examine their content.

The Constabulary has eight FTE posts undertaken by 12 Crime Prevention Design Advisors (CPDA's) who review planning applications in order to reduce the incidence of crime, complete crime prevention surveys and provide training to planning authorities, architects, PCSOs, BEAT managers and NHW groups. We confirmed that email and telephone contact details for all the Constabulary's CPDA's are available on the Secured by Design website, so members of the public or commercial premises owners looking for crime prevention advice for their property have a point of contact.

Whilst we were unable to validate the crime prevention activity of the CPDA's, we acknowledge that understanding the long-term outcome requires the resources and level of detail required by an academic report and so is not achievable by the Constabulary.

The most recent CPDA cost savings analysis was carried out in 2015. The related report indicated that the Constabulary saved £553,259 between 2014 and 2015, based on the percentage reductions in burglary, motor vehicle offences, criminal damage and robbery. It should be noted that the cost saving calculations in the November 2015 CPDA report used various assumptions such as the cost of crime (taken from the Home Office) and the percentage reduction in crime (based on research by Dr Rachel Armitage provided by the Metropolitan Police).

An in-house community alert messaging system is in place at the Constabulary, which holds contact details for 12,572 members across NHW, Farm Watch and Horse Watch. A total of 12,181 alerts have been sent since the introduction of the system in June 2015. The average number of alerts sent per month in 2017 was 431. We did not look at the content of messages or how effective these were in terms of any resultant actions taken by recipients.

The Constabulary has 10 Police Now officers who carry are each designated a two-year case study with the aim of increasing problem solving.

#### **However:**

There are no specific training courses ran by the Constabulary which focus on crime prevention, although a Continuing Professional Development day is due to take place before April 2019 which will provide crime prevention to police officers.

There is currently a lack of key performance indicators (KPIs) for measuring the effectiveness of the community engagement work that the Constabulary undertakes. KPIs are in place for measures such as reductions in staffing costs however there is a lack of measurable outputs for positive changes desired. Any KPI introduced should be quality focused (place, time, correct allocation of staff in line with the community needs and correct target audience) as opposed to focussing on quantity (number of surgeries, masterclasses etc.). In the absence of KPIs and tangible measurements there is a risk that the Constabulary cannot effectively measure whether strategies are having the desired impact.

There was a general observation that the Halcon One Team model was successful due to having more funding than the current One Teams. As a result, it had more staff dedicated to it, which has not been possible under the current models. Due to cost restrictions, a 'lighter' version of the Halcon One Team model has been rolled out to the other teams. The Constabulary could consider focusing aspects of the successful Halcon model to different teams; this would allow the Constabulary to better identify areas in which the Halcon model is most effective.

Additionally, the Halcon One Team was police-led, whereas the One Team leads feel that a partner-led model will enable the One Teams to be more effective going forward. Where One Teams are chaired and co-ordinated by members of the Constabulary, there is a risk that the resources made available to the One Teams cannot be used to their maximum potential.

Police Now officers present their work and lessons learnt to the Home Officer six months after starting in their role and again after two years. A session was held between the Business Improvement team and the Police Now officers to discuss how knowledge sharing can be improved going forward. The findings of this session should be used going forward to shape the working arrangements for the next cohort of Police Now officers.

The in-house messaging system is costly to use. The Constabulary should seek assurance to ensure that the correct audience is being targeted and that the content of the messages is appropriate for its purpose. Where the effectiveness of the messages is not measured, there is a risk that the expenditure incurred on the system does not justify the impact of the alerts.

## 1.4 Additional information to support our conclusion

The following table highlights the number and categories of management actions made. The detailed findings section lists the specific actions agreed with management to implement.

Risk	Control design not effective*	Non-Compliance with controls*	Agreed actions		
			Low	Medium	High
SRR3 - Lack of capacity and / or capability to deliver an effective policing service	0 (11)	7 (11)	4	2	0
<b>Total</b>			<b>4</b>	<b>2</b>	<b>0</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

## 1.5 Additional feedback

We have identified the following examples of good practice during this audit:

The Corporate Communications team produces a quarterly communications review which includes a section on "Building Resilient Communities and Preventing Crime". In the 2017/18 quarter two communications review, the review document included:

- social media outreach;
- website outreach;
- major cases and activity;
- vulnerability (including Comms activity on burglaries); and
- activities undertaken to build resilient communities and prevent crime.

Details of the work carried out by the Constabulary, as reported in the Corporate Communications review, to help increase community engagement and increase crime prevention, can be found in Appendix C.

## 2 ACTION PLAN

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The table below sets out the actions agreed by management to address the findings:

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
3	<p>Through discussion with the Training Manager we confirmed that whilst there are no training courses run by the Constabulary which directly focus on crime prevention, the subject is a theme throughout other training sessions.</p> <p>However, we were informed by the Neighbourhood Inspector that police officers will complete five days of Continuing Professional Development (CPD) by April 2019. One of these days will specifically cover crime prevention. At the time of the audit crime prevention had not yet been covered.</p> <p>Where Comms staff, PCSOs or PCs have not undertaken crime prevention training, there is a risk that preventative techniques and measures may not be a</p>	Low	<p>As planned, the Constabulary will ensure that PCSOs and PCs complete the crime prevention CPD day.</p> <p>The recently developed Crime Prevention booklets will be issued to Comms staff.</p>	31 March 2019	Superintendent (Neighbourhood and Partnerships)



Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
	focus of the officers on the ground.				
4	<p>There is currently a lack of key performance indicators (KPIs) for measuring the effectiveness of the community engagement work that the Constabulary undertakes. KPIs are in place for measures such as reductions in staffing costs however there is a lack of measurable outputs for positive changes desired.</p> <p>Any KPI introduced should be quality focused (place, time, correct allocation of staff in line with the community needs and correct target audience) as opposed to focussing on quantity (number of surgeries, masterclasses etc.). In the absence of KPIs and tangible measurements there is a risk that the Constabulary cannot effectively measure whether strategies are having the desired impact.</p> <p>The Citizens and Community Engagement Strategy outlines that effectiveness will be measured by the "fulfilment of key deliverables, direct feedback from watch scheme groups and members, and analysis of data using applications such as Qlik Sense". In the absence of KPIs and tangible measurements there is a risk that the Constabulary cannot effectively measure whether</p>	Medium	Management will consider the use of measurable KPIs to evaluate the effectiveness of its community engagement and crime prevention work. This will allow the Constabulary to determine whether the resource and methods employed in these areas are having the desired effect.	30 September 2018	Head of Performance

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
	the Strategy is having the desired impact.				
7	<p>The LPA engagement plans had not been completed at the time of the audit fieldwork and so we were unable to examine their content.</p> <p>Once approved, the LPA engagement plans must align with the objectives set out in the national guidelines and the Citizens and Community Engagement Strategy to ensure that the Constabulary actively seeks to reduce demand by engaging with the community.</p>	Low	<p>The Constabulary will ensure that the LPA engagement plans ensure that the Constabulary is identifying areas with poor engagement and proactively trying to address these.</p> <p>The engagement plans will incorporate guidance provided by the College of Policing on the seven principles of neighbourhood policing to ensure that the plans are aligned with national guidelines.</p>	30 September 2018	<p>Superintendent (Neighbourhood and Partnerships)</p>
9	<p>From our conversations throughout the audit we were informed that the absence of a One Team co-ordinator presents a challenge to the One Teams. Co-ordinators pick up referrals and are responsible for chasing and contacting partners. Where there is no co-ordinator in place, these tasks have to be picked up by the Police.</p> <p>There was a general observation that the Halcon model was successful due to having more funding than the current One Teams.</p> <p>Due to cost restrictions, a 'lighter' version of the Halcon One Team model has been rolled out to the other teams. The Constabulary could consider focusing aspects of the successful Halcon model</p>	Medium	<p>The Development Officer will attempt to ensure external co-ordinators and chairs are in place for the current One Teams, dependent upon the appropriateness to each team, to ensure that the teams can work more effectively.</p> <p>Additionally, the Constabulary will consider focusing different aspects of the successful Halcon One Team to different One Teams, enabling it to better analyse the most effective approaches.</p>	30 September 2018	<p>Superintendent (Neighbourhood and Partnerships)</p> <p>Development Officer</p>

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
	<p>to different teams; this would allow the Constabulary to better identify areas in which the Halcon model is most effective.</p> <p>A Development Officer is in place whose role is to standardise One Teams befitting necessary local variations.</p>				
10	<p>Police Now officers make presentations to the Home Office after six months and again after two years, to demonstrate what they have contributed to re-invigorating partnership working and improving confidence in policing.</p> <p>As planned, the findings of the Business Improvement session with the Police Now Officers and the findings shared with the Neighbourhood Inspector and Chief Inspector will be used going forward to shape the working arrangements for the next cohort of Police Now officers.</p>	Low	The Constabulary will use the findings from the Business Improvement session and the findings shared with the Neighbourhood Inspector and Chief Inspector to shape the working arrangements of the next cohort of Police Now officers. This will ensure that where applicable, ideas and methods of community engagement and continuous improvement used by Police Now officers will be incorporated into the working practices going forward.	30 September 2018	Chief Inspector
11	<p>The in-house messaging system is costly to use. The Constabulary should seek assurance to ensure that the correct audience and the content of the messages is appropriate for their purpose.</p> <p>Where the effectiveness of the messages is not measured, there is a risk that the expenditure incurred on</p>	Low	The Constabulary will undertake an exercise to measure the cost and effectiveness of the in-house community alert messaging system.	1 September 2018	Neighbourhood Inspector

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
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the system does not justify  
the impact of the alerts.

### 3 DETAILED FINDINGS

#### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible regulatory scrutiny / reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, regulatory scrutiny, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

Our internal audit findings and the resulting actions are shown below.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
<b>Risk: SRR3 - Lack of capacity and / or capability to deliver an effective policing service</b>								
1	<p>The Constabulary has in place a Crime Prevention Strategy 2018-20. The Strategy includes:</p> <ul style="list-style-type: none"> <li>the commitment of the Constabulary;</li> <li>crime prevention meaning;</li> <li>focus of the strategy;</li> <li>people and victims strategy;</li> <li>offenders strategy;</li> <li>locations strategy; and</li> <li>goals for 2020.</li> </ul> <p>The Strategy aligns with the National Policing Crime Prevention Strategy and was approved by the CMB in September 2017. The</p>	Yes	Yes	<p>We obtained the Crime Prevention Strategy 2018-20 and confirmed that it aligns with the National Policing Crime Prevention Strategy in terms of responsibility, enabling factors, core deliverables and outcomes.</p> <p>Throughout our audit fieldwork we found that work had been done in line with the strategy objectives, in the following areas:</p> <ul style="list-style-type: none"> <li>NHW scheme (see control ref 4);</li> <li>Citizens Syllabus and Academies (see control ref 5);</li> <li>crime prevention advice provided in guidance leaflets;</li> </ul>		None.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	Strategy is available to staff on Pocketbook.			<ul style="list-style-type: none"> <li>• using the skills and experience of the Constabulary's Crime Prevention Design Advisors (see control ref 8);</li> <li>• designing 'prevention' into new developments at the start of the planning process (see control ref 8);</li> <li>• working with partners to prevent and deter offenders (see control ref 9);</li> <li>• innovative methods to help prevent people from becoming offenders through early intervention approaches, i.e. Police Now officers (see control ref 10); and</li> <li>• use of the community alerts messaging system (see control ref 11).</li> </ul> <p>Through examination of the Constabulary Management Board minutes we confirmed that the Strategy was reviewed and approved on 28 September 2017. We also confirmed that the Strategy is available to staff via Pocketbook.</p>				
2	<p>The Constabulary has in place a Citizens and Community Engagement Strategy 2018-20. The Strategy includes:</p> <ul style="list-style-type: none"> <li>• commitment to the public;</li> <li>• why engagement is valued;</li> <li>• plans to inform, consult and cooperate;</li> </ul>	Yes	Yes	<p>We obtained the Citizens and Communities Engagement Strategy 2018-20 and confirmed that it outlines the commitment, plans and targets for the Constabulary in this area.</p> <p>Throughout our audit fieldwork we found that some work had been done in line</p>		None.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<ul style="list-style-type: none"> <li>targets for engagement;</li> <li>opportunities through engagement;</li> <li>developing organisational culture; and</li> <li>goals for 2020.</li> </ul> <p>The Strategy aligns with the National Policing Crime Prevention Strategy and was approved by the CMB in September 2017. The Strategy is available to staff on Pocketbook.</p>			<p>with the strategy objectives, in the following areas:</p> <ul style="list-style-type: none"> <li>opportunities for key representative groups to explain the impact of policing on those they represent, e.g. NHW (see control ref 4);</li> <li>wide range of comprehensive information and resources online relating to crime prevention and policing through the Citizens Syllabus (see control ref 5);</li> <li>engaging with partners and work with them to make best use of their expertise (see control ref 9); and</li> <li>giving special attention to children and young people to ensure they are engaged (see control ref 10).</li> </ul> <p>Through examination of the Constabulary Management Board minutes we confirmed that the Strategy was reviewed and approved on 28 September 2017. We also confirmed that the Strategy is available to staff via Pocketbook.</p>				
3	There is no mandatory training for staff around crime prevention.	Yes	No	Through discussion with the Training Manager we confirmed that there are no training courses ran by the Constabulary which directly focus on crime prevention. Through a search of the list of training courses and via the LSO (Learning Services) module of	Low	As planned, the Constabulary will ensure that PCSOs and PCs complete the crime prevention CPD day.	31 March 2019	Superintendent (Neighbourhood and Partnerships)

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>SAP we were unable to find any training courses in this area.</p> <p>The Training Manager informed us that crime prevention may form part of other courses such as problem solving, and that subjects such as burglary and theft may be informally touched upon in other courses.</p> <p>Through our conversations with the CPDA's we were informed that ad-hoc training is given to PCSO's and officers on crime prevention and domestic surveys. Additionally, we were informed that PCSOs occasionally get the opportunity to spend the day with the CPDA's to learn about crime prevention techniques. We were unable to validate this training as there is no auditable record of it having taken place.</p> <p>We were informed by the Neighbourhood Inspector that police officers will undertake five days of Continuing Professional Development (CPD). One of these days will specifically cover crime prevention. At the time of the audit, two out of the five CPD days had been completed, but crime prevention was not covered in these. We were informed that the CPD days will be completed prior to 31 March 2019.</p> <p>The Crime Prevention Strategy states that all relevant staff will "equip staff to</p>		The recently developed Crime Prevention booklets will be issued to Comms staff.		



Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				provide crime prevention advice". Where Comms staff, PCSOs or PCs have not undertaken crime prevention training, there is a risk that preventative techniques and measures may not be a focus of the officers on the ground.				
4	<p>NHW is a voluntary network of schemes where neighbours come together, along with the police and local partners, to build safe and friendly communities.</p> <p>Each NHW scheme has a co-ordinator who is ultimately responsible for the running of the scheme. Co-ordinators are responsible for regular communication with local police, sharing information with watch members and attending regular relevant meetings.</p> <p>Local Policing Teams and three NHW Administrators (North Somerset / Somerset, Bristol and South Gloucestershire / Bath and North East Somerset) provide day to day support to NHW, building relationships and tackling local issues.</p> <p>A Community Watch Strategy document is being developed which forms part of the Constabulary's commitment to the</p>	Yes	No	<p>Through conversation with two Sergeants who have at some point had responsibility for NHW, we were informed that NHW masterclasses are run for certain NHW groups and also as part of the Citizens Academy programme (see control ref 5 below). These have usually been demand driven due to the fact that masterclasses which have the prior buy-in from the NHW group have tended to result in that group using the information provided to them during the session and becoming proactive going forward.</p> <p>Examples of the masterclasses that have been ran in the past 12 months include crime prevention, use of force, hate crime awareness and NHW co-ordinator sessions. Going forward we were informed that social media is an area in which the Constabulary hopes to run sessions. There is no audit trail of masterclasses that have taken place which we were able to validate. This was due to a data cleansing exercise ahead of the General Data Protection Regulations (GDPR) requirements.</p>	Medium	Management will consider the use of measurable KPIs to evaluate the effectiveness of its community engagement and crime prevention work. This will allow the Constabulary to determine whether the resource and methods employed in these areas are having the desired effect.	30 September 2018	Head of Performance

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>national Citizens in Policing (CiP) program and the Citizens and Communities Engagement Strategy. It outlines how the organisation will provide ongoing support and assistance to the different watch schemes. The document includes:</p> <ul style="list-style-type: none"> <li>• purpose;</li> <li>• background;</li> <li>• objectives;</li> <li>• key benefits;</li> <li>• principles;</li> <li>• key deliverables; and</li> <li>• responsibilities.</li> </ul> <p>This Strategy is being developed and delivered by the Neighbourhood Support Team in partnership with Avon and Somerset NHW Association and the Office of the Police and Crime Commissioner, in accordance with the CIP program, National NHW, and the Citizens and Communities Engagement Strategy.</p> <p>The Strategy remains in draft format as it needs to be consistent with the LPA engagement plans which have yet to be produced. The document is due to be approved by the Assistant Chief Constable and the PCC before its implementation.</p>			<p>Through conversation with the Superintendent and Neighbourhood Inspectors, we were informed that it would be the National Association that would be required to record attendance levels and that this would be difficult to implement and monitor as it would be outside of the Constabulary's control.</p> <p>One area in which the impact of the NHW work could be measured was through the use of the 'NHW' tag which could be used by the Communications team when logging a call on Storm (the command and control system used to manage incidents reported by members of the public). This would allow the Constabulary to see how many calls were made with reference to the NHW scheme. We were informed by the Neighbourhood Inspector that tagging is not necessarily an effective measure of NHW effectiveness as this would increase the demands on Comms staff and would also rely on the caller to disclose this information.</p> <p>There is currently a lack of key performance indicators (KPIs) for measuring the effectiveness of the community engagement work that the Constabulary undertakes. KPIs are in place for measures such as reductions in staffing costs however there is a lack of measurable outputs for positive changes desired. Any KPI introduced should be quality focused (place, time,</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>correct allocation of staff in line with the community needs and correct target audience) as opposed to focussing on quantity (number of surgeries, masterclasses etc.). In the absence of KPIs and tangible measurements there is a risk that the Constabulary cannot effectively measure whether strategies are having the desired impact.</p> <p>Academic reports have been written which support the positive effects of NHW schemes. "The Effectiveness of Neighbourhood Watch" (Bennett, Holloway and Farrington, 2008) concluded that NHW was associated with a reduction in crime of between 16% and 26%. It should be noted that an exercise of this scale is extremely time-consuming and costly and would most likely not be feasible for the Constabulary to undertake.</p> <p>As NHW is a scheme independent of policing, it is not for the Constabulary to measure its effectiveness. The National, Regional and Force associations should have responsibility for this. The Constabulary should however understand how effective and productive the relationship with these associations is.</p> <p>We obtained the draft Community Watch Strategy document which we found aligns to the principles of the Constabulary's Citizens and Community</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>Engagement Strategy. The document was in the process of being ratified at the time of the audit. One new area of focus of the Strategy is the use of social media platforms to reach a wide audience and promote watch scheme membership. Through our discussions we were informed that this has been identified as a key opportunity for increasing community engagement. Due to the demographic of the community who engage with NHW this has been identified as an area where there has perhaps been a lack of awareness.</p> <p>The Strategy outlines that effectiveness will be measured by the "fulfilment of key deliverables, direct feedback from watch scheme groups and members, and analysis of data using applications such as Qlik Sense". In the absence of KPIs and tangible measurements there is a risk that the Constabulary cannot effectively measure whether the Strategy is having the desired impact.</p>				
5	The Constabulary has a Citizens Syllabus in place which was introduced to extend the engagement reach with an opportunity to equip citizens with new community safety skills. The objectives of the Citizens Syllabus are:	Yes	No	<p>Following examination of the Citizens Syllabus on Pocketbook, we found that it identifies key methods through which crime prevention information sessions will be delivered.</p> <p>We obtained the Citizens Academy Schedule for 2018 and found that it includes 10 weeks over which Citizens</p>		See management action 4.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<ul style="list-style-type: none"> <li>to identify and deliver transferable skills from policing into the community and empower them;</li> <li>to establish the police as an educator within the community in its specialist fields; and</li> <li>to amplify the influence of crime prevention not just through advocates, but skilled active citizens.</li> </ul> <p>Citizens Academy programmes are 10-week intensive insights into policing which have formed a major part of the Citizens Syllabus work. The sessions are directed at members of the public who have had a negative experience or an inherently negative perception of policing with the aim of changing their perceptions through educating them about the reality of day to day policing. The following Citizens Academy programmes have taken place to date:</p> <ul style="list-style-type: none"> <li>Portishead (pilot); and</li> <li>Trinity Road, central Bristol.</li> </ul> <p>As part of the programmes a suite of short events (masterclasses) can be offered to the public that are tailored to their need. These can be delivered face to face or via a webinar.</p>			<p>Academy sessions will be held. These will take place across Coniston Community Centre (Patchway) and Patchway Police Centre and are due to take place across the following topics:</p> <ul style="list-style-type: none"> <li>role of the PCC;</li> <li>patrols;</li> <li>cyber-crime;</li> <li>anti-social behaviour;</li> <li>custody;</li> <li>communications;</li> <li>domestic abuse;</li> <li>use of force;</li> <li>community values;</li> <li>hate crime; and</li> <li>forensics.</li> </ul> <p>Through conversations with staff we were informed that two sets of Citizens Academy masterclass sessions had taken place in Portishead and Trinity Road. Attendee records cannot be kept due to the GDPR..</p> <p>Whilst in it's infancy, we note that the intended purpose of the Citizens Syllabus works towards the objective's in the Crime Prevention Strategy and the Citizens and Community Engagement Strategy. Through conversation with the Neighbourhood Inspector we were informed that the Constabulary measures the success of a session by the actions taken by participants as a consequence of</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	The Constabulary has a marketing strategy which involves social media, targeted door to door knocking in challenging areas and flyers / posters / videos in local community centres and shops. Members of the public can sign up by emailing the Citizens Academy or by posting in an application form.			attending, as opposed to the number of people attending.				
6	<p>There is an engagement toolkit available to staff on Pocketbook which aims to act as an information point for a variety of different methods of engagement or how to effectively engage with certain groups. The are 26 areas covered by the toolkit which include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• BEAT surgeries;</li> <li>• community alerts user guidance;</li> <li>• community impact assessment;</li> <li>• crime stoppers toolkit;</li> <li>• Independent Advisory Groups;</li> <li>• NHW;</li> <li>• mental health;</li> <li>• partners and communities together; and</li> <li>• street briefings.</li> </ul> <p>Staff can refer to the toolkit to see how best to deal with a certain</p>	Yes	Yes	<p>During our discussions with six officers throughout the audit, we were informed that staff generally find the engagement toolkit useful and are aware that it exists. However, one member of staff suggested that the toolkit is rarely used by staff and that there is room for improvement here. The Neighbourhood Inspector informed us that the use of the engagement toolkit is to be covered during one of the five CPD days this year as referenced in control 3.</p> <p>We reviewed the NHW and the Partner and Communities Together (PACT) sections of the engagement toolkit. From this we found:</p> <ul style="list-style-type: none"> <li>• the NHW section had detailed information on what NHW is, why it exists, how to establish local interest, the structure of NHW groups and the frequency of the meetings. It also had a suite of documents which covered the roles</li> </ul>		None.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	scenario or engage with a specific community.			<p>and responsibilities, how to set up a NHW, an example meeting agenda, leaflets and posters to promote NHW, finding a NHW co-ordinator instructions and closing a NHW scheme; and</p> <ul style="list-style-type: none"> <li>the PACT section had detailed information on why PACT is important, the process overview, roles and responsibilities, how to establish local knowledge and improving problem solving in the community.</li> </ul> <p>Additionally, we noted that there is a burglary crime prevention page on Pocketbook outside of the engagement toolkit. We confirmed that this includes:</p> <ul style="list-style-type: none"> <li>preventative and long-term strategies for tackling burglary;</li> <li>how to respond to high-value burglaries; and</li> <li>victim focussed advice and suggested actions to take immediately after a burglary has taken place.</li> </ul> <p>The Head of Strategic Digital Services informed us that the statistics system was not working properly at the time of the audit. As a result, we were not able to accurately validate the number of page views.</p> <p>Pocketbook provides a detailed reference point through which staff can</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				find information on crime prevention and community engagement.				
7	<p>Six Local Policing Area (LPA) engagement plans are being developed across Avon and Somerset (Bristol, BaNES, South Gloucestershire, North Somerset and two in Somerset) which will sit underneath the Citizens and Community Engagement Strategy 2018-20, with objectives and operational work being identified as part of the plans.</p> <p>The plans are being produced with the aim of effectively engaging with the community, encouraging the use of social media and having better conversations with the public.</p> <p>LPA engagement plans require approval from the Superintendent before they are put into place.</p>	Yes	No	<p>The LPA engagement plans had not been completed at the time of the audit fieldwork and so we were unable to examine their content. We were informed by the Superintendent that there will be commonality in engagement plans and key themes, but that the 'DNA' of different areas is very different and so LPA engagement plans must be tailored to each area to reflect this.</p> <p>We spoke to six officers across different LPAs to gauge their thoughts on the engagement activity undertaken by the Constabulary. The key themes from our discussions were:</p> <ul style="list-style-type: none"> <li>officers find it difficult to engage with members of the public who do not wish to talk to them;</li> <li>there is a feeling that the police are mistrusted by minority groups, and that this trust is missing due to the mistrust which is present in their country of origin;</li> <li>the level of engagement is good with those groups that want to talk to the police;</li> <li>the focus should be on increasing engagement and building trust in other areas rather than a focus on where it already exists;</li> </ul>	Low	<p>The Constabulary will ensure that the LPA engagement plans ensure that the Constabulary is identifying areas with poor engagement and proactively trying to address these.</p> <p>The engagement plans will incorporate guidance provided by the College of Policing on the seven principles of neighbourhood policing to ensure that the plans are aligned with national guidelines.</p>	30 September 2018	Superintendent (Neighbourhood and Partnerships)



Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<ul style="list-style-type: none"> <li>one of the challenges is the negative perceptions of the police in the more diverse communities; and</li> <li>more proactive thinking would anticipate future crime and prevent this rather than just being reactive.</li> </ul> <p>The Neighbourhood Inspector informed us that the Constabulary has commissioned a piece of work in January 2017 to access diverse communities with a negative opinion of policing. The outcome of this review is being tracked through Bristol's Independent Advisory Group (IAG).</p> <p>The Constabulary is due to receive guidance from the College of Policing on 28 June 2018, relating to the seven principles of neighbourhood policing. This implementation support material is due to cover:</p> <ul style="list-style-type: none"> <li>implementation guidance relating to each of the 7 guidelines</li> <li>summaries of the evidence base underpinning the guidelines; and</li> <li>detailed case studies highlighting current practice nationally.</li> </ul> <p>The Constabulary must consider this guidance and incorporate it into the engagement plans to ensure that the</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>plans are aligned with national guidelines.</p> <p>Once approved, the LPA engagement plans must align with the objectives set out in the Citizens and Community Engagement Strategy to ensure that the Constabulary actively seeks to reduce demand by engaging with the community.</p>				
8	<p>The Constabulary has eight FTE posts undertaken by 12 Crime Prevention Design Advisors (CPDA's) who each have received advanced training as Crime Prevention Officers. They have a wealth of specialist knowledge which is transferrable via lecture style inputs, workshops or webinars either to Constabulary staff or to victims or potential victims of crime.</p> <p>The CPDA's lead on communicating crime prevention messages via leaflets, messages and online content. Additionally, time is occasionally spent with individuals and groups such as NHW to equip them with the right knowledge and skills, so they can do this too.</p> <p>One of the primary roles of the CPDA's is referred to as crime</p>	Yes	Yes	<p>We spoke to three CPDA's covering South Gloucestershire, Bristol and Bath and North East Somerset. From our discussions we established the variety of activities undertaken in this role and attempted to quantify some of this activity. We were informed:</p> <ul style="list-style-type: none"> <li>in the last 12 months, 182 planning applications have been looked at and commented upon in South Gloucestershire. These covered a total of 13,189 individual properties;</li> <li>in the last 12 months the CPDA for Bath and North East Somerset had completed over 250 crime prevention surveys; and</li> <li>groups to which the CPDA's have provided training include, but are not limited to planning authorities, architects, PCSOs, BEAT managers and NHW groups.</li> </ul>		None.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>prevention through environmental design (CPTED). This work is based on the principle that proper design and effective use of buildings and public spaces in neighbourhoods can lead to a reduction in the fear and incidence of crime, and an improvement in the quality of life.</p> <p>Local planning authorities have a legal obligation to consider crime prevention, and so all relevant planning applications are referred to the CPDA's for review and comment from a crime prevention point of view.</p> <p>The CPDA's work alongside Secured by Design, which is an official police security initiative combining the principles of 'designing out crime' with physical security. This involves offering expert advice to individuals and commercial premises owners in securing their property.</p> <p>Other aspects of the CPDA's work include:</p> <ul style="list-style-type: none"> <li>working to ensure car parks are safe as part of the Park Mark® Safer Parking Scheme. This is a Police Crime Prevention Initiative and is aimed at reducing both crime</li> </ul>			<p>The most recent analysis of the work of CPDA's was a report dated November 2015. The report identified the following:</p> <ul style="list-style-type: none"> <li>Avon and Somerset reviewed 41,228 planning application from September 2014 - August 2015;</li> <li>properties using the Secured by Design recommendations recorded Constabulary savings of £178,786 due to a reduction in burglaries, based on the total number of dwellings started and completed between 2014 and 2015;</li> <li>properties using the Secured by Design recommendations recorded Constabulary savings of £157,253 due to a reduction in motor vehicle crime, based on the total number of dwellings started and completed between 2014 and 2015;</li> <li>properties using the Secured by Design recommendations recorded Constabulary savings of £157,148 due to a reduction in criminal damage, based on the total number of dwellings started and completed between 2014 and 2015;</li> <li>properties using the Secured by Design recommendations recorded Constabulary savings of £60,070 due to a reduction in robberies, based on the total number of dwellings started and completed between 2014 and 2015; and</li> <li>based on the percentage reductions in burglary, motor vehicle offences,</li> </ul>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>and the fear of crime in parking facilities;</p> <ul style="list-style-type: none"> <li>• working with the councils' anti-social behaviour team to look at locations of persistent offenders and try to deter these offences by removing seating, removing lighting, shelter etc.;</li> <li>• advise BEAT managers on problems faced;</li> <li>• offering commercial surveys to businesses on their crime prevention measures;</li> <li>• advise on CCTV to ensure it meets requirements;</li> <li>• reviewing late night venues, music venues and crowded places (from a crime prevention and counter-terrorism perspective);</li> <li>• crime prevention training to areas that are interested; and</li> <li>• visual audits on crime hot spots.</li> </ul>			<p>criminal damage and robbery, the total savings figure, based on dwellings started and completed in Avon and Somerset between 2014-15, is £553,259.</p> <p>It should be noted that the cost saving calculations in the November 2015 CPDA report use various assumptions such as the cost of crime (taken from the Home Office) and the percentage reduction in crime (based on research by Dr Rachel Armitage provided by the Metropolitan Police).</p> <p>We confirmed that email and telephone contact details for all the Constabulary's CPDA's are available on the Secured by Design website, so members of the public or commercial premises owners looking for crime prevention advice have a point of contact.</p> <p>We were informed that District Crime Analysts used to exist across the Constabulary. The role of these analysts was to measure the effect that crime prevention techniques were having on crime rates. As these no longer exist there is not enough resource in the teams to measure their effectiveness.</p> <p>Whilst we were unable to validate the crime prevention activity of the CPDA's, we acknowledge that understanding the long-term outcome requires the</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				resources and level of detail required by an academic report and so is not achievable by the Constabulary.				
9	<p>One Teams have been working in Somerset since the Halcon One Team was first established in 2013. They are structured on a model that provides an effective means of agencies working closely together to support vulnerable communities and to reduce overall demand on the public sector.</p> <p>Their aim is to work in Somerset's most vulnerable communities and provide co-ordinated front-line multi-agency working to efficiently provide sustainable solutions for families and individuals that prevent problems escalating and costs increasing to the public sector.</p> <p>The principles of the One Teams are as follows:</p> <ul style="list-style-type: none"> <li>they take a 'whole family' perspective, recognising that issues are complex and often relate to a wider family dynamic that needs to be addressed simultaneously;</li> <li>they meet the principles of Early Help – address issues early for children, to stop them</li> </ul>	Yes	No	<p>We spoke to the One Team leads in Yeovil and Mendip to determine the work that is carried out and any barriers to progress or opportunities for improvement. The key themes from our discussions were as follows:</p> <ul style="list-style-type: none"> <li>the Yeovil One Team is not a 'traditional' One Team in the sense that it works with a broad range of partners simultaneously. Instead the Yeovil team focuses on the town centre area, tasking and prioritising meetings based on topical issues. Going forward, a traditional One Team is to be introduced in Yeovil;</li> <li>the Mendip One Team is a virtual One Team which only meets up if required. Usually One Teams have been set up in areas of high poverty and high population. The Mendip One Team tends to meet once a month whereas areas with greater need may meet up to three times a week with partners. The Mendip model is to be replicated in West Somerset;</li> <li>partners include child social care, adult social care, mental health and housing, amongst others;</li> </ul>	Medium	<p>The Development Officer will attempt to ensure external co-ordinators and chairs are in place for the current One Teams, dependent upon the appropriateness to each team, to ensure that the teams can work more effectively.</p> <p>Additionally, the Constabulary will consider focusing different aspects of the successful Halcon One Team to different One Teams, enabling it to better analyse the most effective approaches.</p>	30 September 2018	<p>Superintendent (Neighbourhood and Partnerships)</p> <p>Development Officer</p>

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<p>escalating and becoming more serious. Complies with the 'Effective Support for Children and Families in Somerset' guidance;</p> <ul style="list-style-type: none"> <li>they align with the government's Troubled Family objectives providing incentives and sanctions for families to engage and take ownership of addressing issues;</li> <li>they advocate a One Public Sector ethos of working with an emphasis on right person, right place and right time; and</li> <li>they identify and enrol key partners that will strengthen the One Team approach and collectively deliver a better and more sustained outcome for vulnerable families.</li> </ul> <p>The Constabulary has One Teams in operation across the following areas: Bourneville and Oldmixon, Bridgwater, Chard, Halcon, Mendip, North Taunton, Sedgemoor (Sydenham, Hemp and Burnham), Wellington and Yeovil.</p>			<ul style="list-style-type: none"> <li>the appetite from partners is to have regular meetings but due to police resource this demand cannot always be met;</li> <li>referrals are made into the One Teams and these are discussed, with actions to be carried out being set at meetings. Whilst the intention is for the meetings to be led by the partners, the majority of the referrals come from the Police;</li> <li>the absence of a One Team co-ordinator presents a challenge to the One Teams. Co-ordinators pick up referrals and are responsible for chasing and contacting partners. Where there is no co-ordinator in place, these tasks have to be picked up by the Police;</li> <li>the Mendip One Team had no co-ordinator when it started, however one has been in place since January 2018 as a result of funding from Safer Somerset Partnership. This enables the One Team to be more proactive as opposed to reactive, and therefore increases its effectiveness;</li> <li>co-ordinators across the One Teams meet on a monthly basis which allows them to share best practice. The Police do not attend these monthly meetings; and</li> <li>the One Team meetings used to be chaired by a member of Aster Housing, but they withdrew due to</li> </ul>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>the workload and so these are now chaired by the Police.</p> <p>We note that each One Team differs from the others and that the Yeovil and Mendip teams should not be considered 'typical' examples. For example, the Halcon, Taunton and Sedgemoor teams do have One Team co-ordinators.</p> <p>There was a general observation that the Halcon model was successful due to having more funding than the current One Teams. As a result, it had more staff dedicated to it, which has not been possible under the current models. Due to cost restrictions, a 'lighter' version of the Halcon One Team model has been rolled out to the other teams. The Constabulary could consider focusing aspects of the successful Halcon model to different teams; this would allow the Constabulary to better identify areas in which the Halcon model is most effective.</p> <p>Additionally, the Halcon One Team was police-led, whereas the One Team leads feel that a partner-led model will enable the One Teams to be more effective going forward.</p> <p>A Development Officer is in place whose role is to standardise One Teams befitting necessary local variations.</p>				

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				Where One Teams are chaired and co-ordinated by members of the Constabulary, there is a risk that the resources made available to the One Teams cannot be used to their maximum potential.				
10	<p>Police Now is a two-year national leadership programme that trains graduates to become Police Officers with the aim of transforming communities.</p> <p>Police Now's mission is to transform communities, reduce crime and increase the public's confidence in policing. This is done by recruiting and developing a diverse group of individuals to be on the policing front line.</p> <p>The Constabulary has 10 Police Now officers who carry out a wide range of activities in order to increase problem solving.</p>	Yes	No	<p>We spoke with two Police Now officers to determine the work that they undertake and how this is measured. The key themes from our discussions were as follows:</p> <ul style="list-style-type: none"> <li>Police Now officers make presentations to the Home Office after six months and again after two years, to demonstrate what they have contributed to re-invigorating partnership working and improving confidence in policing;</li> <li>in the first three months of their programme, Police Now officers are trained in basic policing skills and are given a problem-solving project which is to be completed over a period of two years;</li> <li>the officers take a 'non-traditional' approach to engage with the community, by focusing on community issues and bringing in the backgrounds of the community into the consideration of the police; and</li> <li>the officers chair a One Team multi-agency meeting on a weekly basis.</li> </ul>	Low	<p>The Constabulary will use the findings from the Business Improvement session and the findings shared with the Neighbourhood Inspector and Chief Inspector to shape the working arrangements of the next cohort of Police Now officers. This will ensure that where applicable, ideas and methods of community engagement and continuous improvement used by Police Now officers will be incorporated into the working</p>	30 September 2018	Chief Inspector



Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>We obtained the Home Office presentation for one Police Now officer, which detailed a case study into how efforts at tackling a high impact young offender led to identifying areas for improvement around multi-agency working. Following meetings with the Youth Offending team intel sharing between schools, police and social services, and a multi-agency meeting with social services and the local housing association, the officer was able to reduce the total crimes linked to the young offender. The young offender and four other linked offenders were taken into emergency care due to intelligence shared.</p> <p>The case study concluded that in order to meet the Neighbourhood Priorities of safeguarding, community engagement and problem solving, school officers and an expanded One Team meeting would enable intelligence to be gathered more effectively and therefore intervention made at an earlier stage.</p> <p>We were informed that several of the Police Now officers had presented to the problem-solving lead to share good practice although this was not part of a formalised structure. The Business Improvement team also held a session with Police Now officers to understand how the knowledge sharing process could be improved. Following a meeting between the Chief Inspector and</p>		practices going forward.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				Neighbourhood Inspector, going forward these findings will be used to shape the working arrangements for future Police Now cohorts.  As planned, the findings of the Business Improvement session with the Police Now Officers and the findings shared with the Neighbourhood Inspector and Chief Inspector will be used going forward to shape the working arrangements for the next cohort of Police Now officers.				
11	<p>An in-house community alert messaging system was designed by the Head of Strategic Digital Services in June 2015.</p> <p>The system holds contact details for members across NHW, Farm Watch and Horse Watch. It enables Watch Scheme Administrators to either send communications via phone, email or text alerts to all members or smaller groups of recipients.</p> <p>The alerts are usually in relation to crime trends or crime prevention techniques in relation to these trends. The Watch Scheme Administrators can receive content information for the alerts from a number of different sources:</p>	Yes	No	<p>We evidenced that a total of 12,572 member contacts were held within the system in each area. These are held across the following groups:</p> <ul style="list-style-type: none"> <li>NHW – 5,677;</li> <li>Farm Watch – 4,488; and</li> <li>Horse Watch – 2,407.</li> </ul> <p>A total of 12,181 alerts have been sent since the introduction of the system in June 2015. The average number of alerts sent per month in 2017 was 431. We did not review the content of the messages as part of the audit. We did not look at the content of messages or how effective these were in terms of any resulting actions taken by recipients.</p> <p>As the system is costly to use, the Constabulary should seek assurance to ensure that the correct audience and</p>	Low	The Constabulary will undertake an exercise to measure the cost and effectiveness of the in-house community alert messaging system.	1 September 2018	Neighbourhood Inspector

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	<ul style="list-style-type: none"> <li>personally identifying crime trends using Niche and other sources;</li> <li>general requests from across the Constabulary;</li> <li>request from the PCC Office;</li> <li>request from the media department; and</li> <li>request from officers.</li> </ul> <p>External requests are not considered in any community alerts.</p>			<p>the content of the messages is appropriate for their purpose.</p> <p>We confirmed that the Constabulary reaches a wide audience with regular messages using the in-house community alerts system. However, where the effectiveness of the messages is not measured, there is a risk that the expenditure incurred on the system does not justify the impact of the alerts.</p>				

## APPENDIX A: SCOPE

The scope below is a copy of the original document issued.

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following risks:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
PPC priorities relevant to this review: 1. Protect the most vulnerable from harm 2. Strengthen and improve your local policing teams	SRR3 - Lack of capacity and / or capability to deliver an effective policing service	Strategic Risk Register

### Controls selected from your risk register and reviewed during the audit:

Develop new Crime Prevention Strategy

Reduce demand on police by empowering and training communities to become more self-sufficient in situations (e.g. flooding)

### When planning the audit the following Risks for consideration and limitations were agreed:

The Constabulary is in the process of rolling out two new strategies:

- Crime Prevention Strategy 2018-10
- Citizens and Communities Engagement Strategy 2018-20

We will look at the work that has gone into developing and implementing these strategies, including governance and communications, and how it aligns to the National Policing Crime Prevention Strategy.

#### Crime Prevention

The Constabulary has a small team of Crime Prevention Design Advisors who work with local businesses to assist them in making premises and businesses low risk potential victims of crime. We will speak to these advisors to establish the roles they undertake and whether there is a process for monitoring the effect their role has on crime statistics and the wider community.

We will look at the mechanisms the Constabulary has in place to assess the value and benefits it is achieving from crime prevention work.

The Constabulary is starting to undertake a number of initiatives under the crime prevention strategy, such as:

- Neighbourhood Watch training and masterclasses on crime prevention
- 'Keeping Yourself Safe' advice
- PCSO household surveys, advice and support for burglary victims, freeing up Police Officer capacity

We will look to validate these steps being taken.

We will also look at how the Constabulary is using the Holcombe 'One Team' case study, and rolling out principles in other communities.

We will review the level of training new Comms staff, PCSOs and PCs receive on crime prevention.

#### Community Engagement

We will review the engagement toolkit available on Pocketbook, and assess whether it reflects good practice, and whether staff are aware of and utilising it.

We will review a sample of LPA engagement plans and speak to a sample of officers from across different LPAs to assess the levels of engagement that occur in their areas.

We will review the use of community alerts via the in-house messaging system, and how effectively this is being used.

**N.B.** At a meeting on 15 March 2018 between Mark Simmonds, Karin Takel and Joe Hanley, it was agreed that two additional areas were added to the scope of the audit. The initial fieldwork indicated that the LPA engagement plans had not been developed or implemented, and that we could not perform meaningful testing into the effectiveness of the crime prevention and community engagement due to a lack of auditable evidence. As a result, it was agreed that the audit looked at the work done by specific ONE Teams and by Police Now officers, which were not included in the original audit scope.

#### **Limitations to the scope of the audit assignment:**

We will not comment on the Constabulary's ability to deliver its two new strategies.

We will not compare engagement activities across the LPAs for consistency, only for adequacy. Reflecting differing needs across different communities.

We will not evaluate the effectiveness of training, only whether it is happening as required.

We will not comment on whether the Constabulary is successfully preventing crime, only whether it is taking adequate steps towards that aim.

## APPENDIX B: FURTHER INFORMATION

### **Persons interviewed during the audit:**

- Mike Prior, Superintendent;
- Julie Knight, Inspector;
- Lee Moore, Inspector;
- Jon Hill, Sergeant;
- Lee Kerslake, Problem Solving Team Sergeant;
- Andy Pritchard, Neighbourhood Inspector;
- Kevin Wilkinson, Designing Out Crime Officer;
- Peter Wozniak, Crime Prevention Design Advisor;
- Dave Ashford, Crime Prevention Design Advisor;
- Lindsey Stone, Watch Scheme Administrator (Somerset);
- Scott Fulton, Head of Strategic Digital Services;
- Ben Valentine, Governance Secretariat Officer;
- Amanda Hirst, Head of Corporate Communications;
- Bruce Turnbull, Core Policing Training Lead;
- Pauline Finnimore, Systems Information Assistant;
- Sharon Bennett, Neighbourhood Inspector;
- Mark Nicholson, Mendip One Team;
- Jessie Vallance, BEAT Manager;
- Clive Summerville, Neighbourhood Inspector;
- Daniel Jeffries, Police Now Officer; and
- Nicholas Falconer, Police Now Officer.

### **Documentation reviewed during the audit:**

- Crime Prevention Strategy;
- National Crime Prevention Strategy;
- Citizens and Community Engagement Strategy;
- Constabulary Management Board minutes September 2017;
- Academic report – the effect of NHW;
- South West Region – Designing Out Crime Findings November 2015;
- Community Watch Strategy Document;

- Citizens Academy Schedule 2018;
- Citizens Academy Programme;
- Citizens Academy Leaflet;
- Bath Spa One Team evaluation report;
- Engagement toolkit;
- Yeovil One Team report June 2016;
- NHW guide – Pocketbook;
- Promoting NHW leaflet;
- Community alerts QlikSense data;
- 100-day Police Now review; and
- Corporate Communications reviews 2017/18.

# APPENDIX C: CORPORATE COMMS REVIEW

## Crime Prevention: Burglary

### Outcomes

- Four releases with crime prevention information or details of arrests linked to incidents were viewed 3.4k times on our website, reaching more than 36k people on Facebook
- During the reporting period 144 people clicked on the Crimestoppers section of our website and 519 visited the 'contact us' section using links from press releases including those above

### North Somerset Times

Man in court over thefts of Mercedes and jewellery

By PETER BELL, 11:00am 20th



## Crime Prevention: theft from vans

### Objectives

- Promoting crime prevention advice after high levels of offending identified in South Gloucestershire LTM
- Encourage communities to report suspicious behaviour around vans
- Deter people from buying second-hand tools which may have been stolen

### Activity

- Press releases and items in hyperlocal magazines
- Created a poster for neighbourhood teams to display at builders' merchants, hotels used by tradesmen and building sites

### Outcomes

- A post about recovered tools reached more than **273k** people on Facebook. It was commented on **600+** times indicating the strength of feeling among the tradesmen. Our website post had 1.1k views
- During the reporting period 144 people clicked on the Crimestoppers section of our website and 519 visited the 'contact us' section using links from press releases including those above



Police appeal for information after thieves attack vans in hotel car park in Alveston  
Police appeal for information after power tools are stolen from van in Thornbury



# Crime Prevention: Vulnerable Victims

## Objective:

- Promote crime prevention advice to vulnerable people
- Raise awareness of hate crime
- Encourage reporting of offences including hate crime
- Appeal for witnesses for specific incidents

## Activity:

- We issued a warning about an HMRC scam affecting residents in Bristol and South Gloucestershire
- We issued crime prevention advice on the back of a rogue trader incident in Hanham
- We reassured the community by issuing details of the arrest of a suspect as well as appealing for witnesses after two elderly women were robbed in Downend
- We promoted #nohomeforhate and our stance against hate crime in three appeals over racist and homophobic incidents


## Outcome:

- Numerous articles in local media
- The HMRC scam post on Facebook reached more than 61.4k people . More than 1.1k people viewed the story on our website
- The rogue trader incident reached more than 42k people on Facebook , More than 800 people saw it on our website and we had two calls with information
- The robbery post reached more than 26k people on Facebook and almost 500 on our website
- The hate crime appeals reached more than 43k people on Facebook and more than 900 on our website
- During the reporting period 144 people clicked on the Crimestoppers section of our website and 519 visited the 'contact us' section using links from press releases including those above

## THE WEEK IN

East Bristol & North East Somerset


### Advice over telephone scams



HM Revenue & Customs

HMRC has issued a warning about a scam affecting residents in Bristol and South Gloucestershire. The scam involves a rogue trader who has been charged with fraud. The trader has been charged with fraud after being found guilty of a scam that involved charging residents for repairs to their homes. The trader has been charged with fraud after being found guilty of a scam that involved charging residents for repairs to their homes.

### Locals warned against tax-related telephone scams



Man punched in Oldland Common homophobic attack after being followed by gang of teenagers

Rogue trader targets elderly Hanham man by charging fortune for repair of single roof tile

# Community Priority - ASB

## Objective:

- Reassure communities by promoting work to tackle ASB
- Encourage reporting of ASB incidents

## Activity:

- Worked with The Week In to address concerns in Staple Hill, Emersons Green and Mangotsfield
- Used the South Glos Police Facebook page & messaged admins of community pages to respond to concerns
- Highlighted work in Thornbury in the Gazette, responding to ASB/police resource concerns
- Facilitated an interview with BBC Radio Bristol with PS Adrian Fallows on ASB in Staple Hill

## Outcomes:

- Three articles in The Week In over the summer
- Positive articles in The Gazette
- Average 3k reach on ASB posts on our South Gloucestershire Facebook page



## Thornbury's new police officer focusing on becoming part of the community and tackling anti-social behaviour



## Police launch dedicated anti-social behaviour patrols in Thornbury



## Police target trouble hotspots as part of anti-social behaviour crackdown





# Community Priority: Road Safety

## Objectives

- Promoting enforcement/awareness-raising activity around road safety involving both neighbourhood and specialist ops teams

## Activity

- Columns published in the September issue of the hyperlocal magazines with back-to-school/be seen road safety advice
- We scheduled social media posts to remind motorcyclists to take care on our roads and drivers to look out for bikers following a number of fatal collisions over the summer

## Outcomes

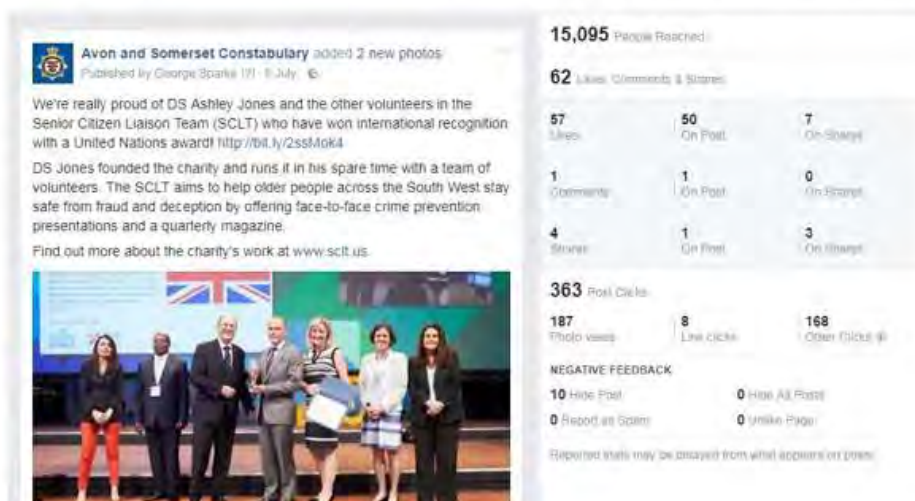
- Road safety advice delivered door-to-door across South Gloucestershire
- A Facebook post encouraging bikers to slow down reached 10k people and led to 25 clicks onto the Bike Safe link while our tweets reached more than 180k



# Reassuring our Communities: Awards

## Outcomes

- A Facebook post about a UN award for the Senior Citizen Liaison Team reached more than 15k people



# Community Priority: ASB

## Objective:

- Promote neighbourhood teams' activity to tackle ASB, including partnership working
- Highlight consequences for those involved
- Encourage reporting of incidents

## Activity:

- Coverage in hyperlocal publications, reassurance messages on social media and in external press
- Posts on the beat pages of our website and on social media
- Responding to media enquiries
- Engagement with partner agencies including councils and businesses
- Joint communications with North Somerset Council regarding partnership work to tackle ASB and problem-solve night-time economy issues after Weston is awarded the Purple Flag for the second year
- Worked with ITV and featured in three programmes in a series of five, regarding improvements in and the regeneration of Weston. We featured in programmes outlining our work to reduce crime and ASB
- Facilitated an interview with Made in Bristol TV to talk about all the work across North Somerset to deal with ASB issues
- Joint communications to promote positive ASB outcomes across the area particularly around closure orders, prolific offenders and long-term problem-solving
- Promoted local operational successes including Closure Orders and CBOs
- Continued with our social media youth campaign looking at ASB across North Somerset, #Dontdoit, we also carried on promoting the leaflets and letters that were sent out to schools and North Somerset Council and the local Beat Teams distributed through other channels including the MAVIS bus



**Police slap closure order on Glastonbury house under Anti-social Behaviour, Crime and Policing Act 2014**

Community support to tackle antisocial behaviour in Glastonbury

**Pub has licence reviewed after complaints of antisocial behaviour**

Businesses in the north-east have been asked to review their licences after complaints of antisocial behaviour

**Taunton man given criminal behaviour order for aggressive begging and drug taking**

Police report that a man given a criminal order after repeatedly persisting with begging and drug taking



## FOR FURTHER INFORMATION CONTACT

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# AVON AND SOMERSET POLICE

## Workforce Pressures

FINAL

Internal audit report: 15.17/18

25 June 2018

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<b>Debrief held</b>	29 May 2018	<b>Internal audit team</b>	Mark Jones - Head of Internal Audit
<b>Draft report issued</b>	11 June 2018		Victoria Gould - Client Manager
<b>Responses received</b>	25 June 2018		Cian Spaine - Senior Auditor
<b>Final report issued</b>	25 June 2018	<b>Client sponsor</b>	Mark Simmonds - OPCC CFO
			Julian Kern - Constabulary CFO
			Mark Milton - Director of People and Organisational Development
			Cathy Dodsworth - Head of HR
			Jane Walmsley - Inspection and Audit Coordinator
		<b>Distribution</b>	As above.

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# 1 EXECUTIVE SUMMARY

## 1.1 Background

This audit was agreed as part of the 2017/18 internal audit plan, to establish what mechanisms are in place to monitor whether actions taken have resulted in the Avon and Somerset Police (The Constabulary, or the Force) meeting demand, and delivering quality investigations. The objective was also to also consider succession planning and retention activities taking place.

In recent times policing in England and Wales has experienced unprecedented budgetary cuts, amounting to an 18% real-term reduction since 2010. The impact on police officer numbers has been considerable, with a 14% fall in officer numbers over a seven-year period. Coupled with the increase and change in policing demand, results in ever increasing pressures on the Constabulary's current workforce and how to flex to meet current and future demand.

The Constabulary uses the data visualisation application Qlik Sense to monitor and predict demand. This tool allows crime trends to be monitored and predict demand which in turn allows the Force to plan for future demand more effectively.

The Constabulary has recently developed a succession planning tool which it intends to use to enhance its succession planning systems in the future. The tool is aimed at identifying officers and staff with high potential who may fill future leadership roles.

Following commencement of the audit it was agreed that we would not include the additional funds for investment in cyber and CSE (in the scope) as the position had moved on since this was agreed as part of the annual internal audit plan. It was also agreed that the audit would consider succession planning in greater detail instead of completing the Strategic Policing Requirements (threats to public order) audit as HMICFRS reviewed this in detail in November 2017.

## 1.2 Conclusion

Our audit confirmed that the Force has invested heavily in managing the pressures on its workforce. This has been carried out through investment in QlikSense, as well as recruitment drives and internal management processes such as one to one meetings and managing sickness absence more effectively. The Force continues to struggle with vacancies in the investigations team, however it is monitoring this and attempting to address this. The Force is also starting to conduct more sophisticated succession planning, however we have identified this as an area for improvement. Succession planning currently does not consider more long term planning, looking three to five years ahead, for staff or senior officers (above Constable level), taking in to account rank, accreditation or skills.

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### Internal audit opinion:

Taking account of the issues identified, the OPCC, Chief Constable and JAC can take **reasonable assurance** that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risks.

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## 1.3 Key findings

The key findings from this review are as follows:

Avon and Somerset Constabulary and therefore the investigations team use the data visualisation application Qlik Sense to monitor and predict demand. It allows the Force to monitor overall and specific crime trends and uses algorithms to predict demand which allows the Force to plan around future demand more effectively. It also allows the Force to monitor workloads and sickness absence data.

This was supported by the HMICFR PEEL report which stated that Avon and Somerset “has a comprehensive understanding of the current demand for its services, based on a wide range of management information.”

The report also commented on the Force’s Qlik Sense application stating that it provides a more sophisticated and precise way of looking at current and future demand.

Starting from 2018 every Constabulary is required to submit a force management statement (FMS) to HMICFRS, which is due in April of each year. A force management statement (FMS) is a self-assessment that chief constables prepare and give to HMICFRS each year covering current and future demand and changing the workforce to meet this demand. The FMS will help prompt the Force to monitor and forecast demand on an annual basis. It will also ensure it plans to deal with the upcoming changes in demand. The 2018 FMS was still under development at the time of the audit. We were therefore unable to view this and determine what information is included and how exactly it relates to management demand on the workforce.

Recruitment efforts have seen a reduction in the vacancy levels within the investigations department, however this remains an area of concern for the Force and nationally. We confirmed that the vacancy position in investigations is being monitored by the Force regularly.

The Constabulary has recently developed a new succession planning tool to help identify staff or officers with high performance or potential and future leaders. We could not test the effectiveness of this tool as it has only recently been developed and has not been fully embedded for use across the Constabulary.

The previous Head of Finance (now Deputy Director – Transformation and Improvement) completed analysis on PCSO numbers to forecast future numbers against the establishment and inform recruitment decisions. Whilst this exercise analysed and forecasted numbers for PCSOs and officers, it does not consider succession planning for staff or more senior officers, taking into account rank, accreditation or skills.

We also identified an area of weakness for the Force:

We were able to examine evidence and confirm that resourcing issues and police officer numbers are being analysed to enable succession planning, however we were unable to obtain evidence to confirm that any detailed succession planning is carried out for more senior officers above the analysis completed for officer and PCSO numbers. There is no analysis and succession planning completed that looks three to five years in to the future and takes in to consideration rank, accreditation or skills.

## 2 ACTION PLAN

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The table below sets out the actions agreed by management to address the findings:

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
1	<p>The Force recently developed the nine-box grid model to help identify staff with high potential and future leaders. This will help the Constabulary with succession planning and filling identified skills or knowledge gaps.</p> <p>However, for new succession planning tool to be effective the Constabulary needs to ensure that it is adopted in practice. The move to MFSS presents the Constabulary with an opportunity to embed succession planning in to processes, however this has been delayed and therefore will delay the implementation of this tool.</p>	Medium	Once the Force determines when or if it will move to MFSS, it will consider how to best implement the succession planning tool.	<p>30 September 2018</p> <p>(once decision made on MFSS)</p>	Director of People and Organisational Development
2	We were able to examine evidence and confirm that resourcing issues and police officer numbers are being analysed to enable succession planning, however we were unable to obtain evidence to confirm that any	Medium	The Constabulary will continue to develop its succession planning processes. This will include developing a people and places unit which will be responsible for succession planning. Future succession planning will look three to five years ahead and	31 December 2018	Director of People and Organisational Development

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
	<p>detailed succession planning is completed for more senior officers above the analysis completed for officer and PCSO numbers.</p> <p>There is no analysis and succession planning completed that looks three to five years in to the future and takes in to consideration rank, accreditation or skills.</p>		<p>include officers and staff above Constable level.</p> <p>The succession planning process will monitor which staff and officers are likely to leave the Force within the next three to five years and what skills, experience and accreditations they have. This will allow the Force to plan further ahead and identify what skills and accreditations gaps they may have in the future and fill these gaps accordingly.</p>		

## 3 DETAILED FINDINGS

### 3.1 Understanding demand and resources required to deliver the quality of investigation required

#### Qlik Sense

Avon and Somerset Constabulary and therefore the investigations team use the data visualisation application Qlik Sense to monitor and predict demand. It allows the Force to monitor overall and specific crime trends and uses algorithms to predict demand which allows the Force to plan around future demand more effectively. It also allows the Force to monitor workloads and sickness absence data.

Qlik Sense includes a demand forecast dashboard which includes the following:

- previous 12 months percentage change in hours;
- 12 month forecast percentage change in hours;
- future demand change by FTE;
- demand forecast change by demand/crime type;
- demand trends by count and FTE; and
- time spent on demand/crime type in last 12 months.

The above can be drilled down in to further by crime type, department or team. The demand forecast app also includes a detail screen which can be used to view the detail behind the changes and forecasts of crime types.

We examined the Qlik Sense demand forecast app and confirmed that it provides the Force with a wide range of useful information relating to demand.

The Qlik Sense supervisor app also includes an occurrence workload profile. This allows the Force, and investigations team to monitor workload at an individual level and identify officers who have particularly heavy workloads that may need to be managed or adjusted.

The application includes the following:

- count of live occurrences force-wide;
- occurrences per officer force-wide;
- live occurrences by team/officer; and
- demand score per officer by team/officer.

This information can be filtered by directorate, chief inspector level, team base, team, officer, crime or crime type.

We examined the Qlik Sense demand forecast app and confirmed that it provides the Force with a wide range of useful information relating to workforce level demand and workload.

To manage workload pressures, the investigations team have also been attempting to improve their management one to one and sickness absence management processes.

Qlik Sense also includes a sickness app which includes the following:

- hours lost;
- sickness change (last 12 months vs previous 12 months);
- current staff/officers off sick;
- average hours off per episode;
- sickness type; and
- average risk score/individual risk score.

As above this can be filtered by directorate, team, and officer level. It can also be filtered by long-term or short-term sickness.

The sickness app also includes a Bradford score and stress risk dashboard. This shows the following:

- number of staff with high Bradford scores;
- number of staff with 3 or more sickness instances in last 12 months;
- average Bradford score by directorate which can drilled down in to;
- actual staff with Bradford score over 192;
- number of staff at risk of stress sickness which can be drilled down in to; and
- average stress risk by directorate which can be drilled down in to.

These can all be drilled down in to lower levels to view specific individuals' sickness absence episodes, or identify which staff within a team are at risk of going off on stress risk. This can then be identified and managed better by supervisors in monthly one to ones.

We examined the Qlik Sense sickness app and confirmed that over the last 12 months, when compared with the previous 12 months, sickness absence hours reduced by 8% in the investigations directorate.

The investigations directorate have also attempted to improve their monthly one to ones with staff to better manage the workforce. A monthly one to one checklist is used by Detective Sergeants (DS) to complete the one to ones. The DS meets with each DC or PC they line manage and discuss cases, capacity, welfare, and Qlik Sense.

We also examined a completed example of the monthly DS one to one checklist and confirmed that it includes a section for welfare. Each DC or PC is given a RAG rating depending on any issues and their severity.

## HMICFRS' PEEL report 2017

The HMICFRS' Police Effectiveness, Efficiency and Legitimacy (PEEL) 2017 assessment of Avon and Somerset Constabulary included a review of how efficient the Force is at keeping people safe and reducing crime. The assessment of efficiency looks to answer the following three questions:

- 1 How well does the force understand demand?
- 2 How well does the force use its resources?
- 3 How well is the force planning for demand in the future?

The Constabulary was judged to be outstanding at understanding demand, and good at using its resources and planning for future demand, receiving an overall judgement of good. According to the PEEL report the Constabulary "has a comprehensive understanding of the current demand for its services, based on a wide range of management information."

The PEEL report also commented on the Force's Qlik Sense application stating that it provides a more sophisticated and precise way of looking at current and future demand, by drawing on information from a wide range of police and partnership data to map and predict current and future trends. This supports our findings outlined above regarding our audit of Qlik Sense.

The HMICFRS's assessment of legitimacy includes a review of whether the Force treats its workforce with fairness and respect, which includes supporting the wellbeing of its workforce. The PEEL report found that welfare is a priority by the Force. Officers and staff spoken to felt positive about the force's commitment to improving workforce wellbeing and that immediate supervisors and managers support the welfare of officers and staff well and understand their wellbeing responsibilities. The Force was also seen to manage short and long-term sickness effectively.

## Force Management Statement

Starting from 2018 every Constabulary is required to submit a force management statement (FMS) to HMICFRS. The first FMS was due on 30 April 2018. A force management statement (FMS) is a self-assessment that chief constables (and London equivalents) prepare and give to HMICFRS each year.

It is the chief constable's statement and explanation of:

- the demand the force expects to face in the next four years;
- how the force will change and improve its workforce and other assets to cope with that demand;
- how the force will improve its efficiency to make sure the gap between future demand and future capability is as small as it can reasonably be; and
- the money the force expects to have to do all this.

The FMS will help prompt the Force to monitor and forecast demand on an annual basis. It will also ensure it plans to deal with the upcoming changes in demand.

The 2018 FMS was still under development at the time of the audit. We were therefore unable to view this and determine what information is included and how exactly it relates to management demand on the workforce.

### Change in investigations team workload

Whereas the investigations team were previously allocated crimes based on crime type, they are now allocated crimes based on threat or risk level. This means that they are investigating less crimes such as burglaries which they would have previously, and are now investigating crimes with a higher threat level such as child sexual exploitation.

This has helped to reduce the workload of the investigations team. It also ensures that the victims who need specialist help the most receive this. However, this approach also means that the investigations team's outcomes are lower than before due to the increased complexity of the crimes. It also means that crimes with a low threat level such as burglaries are now investigated by the response team instead of investigations. This might mean that the quality of investigations may be slightly lower than previously as the response team is less specialised.

The performance report to CMB includes a positive outcomes indicator. From our review of the CMB performance reports we found that there was no significant movement in trend on positive outcome rating over the period April 2017 to May 2018.

### Investigations vacancies

In recent years the investigations team has struggled with vacancies and this continues to be the case. The investigations leadership team monitors its vacancy position regularly with their allocated HR Manager. The focus of recruitment efforts have been at constable level as vacancies at other levels can be managed through internal promotion routes.

We obtained a report of vacancies within the investigations team at PC and DC level from 13 November 2017 to 12 April 2018. We found that vacancy levels have moved as follows:

- 13 November 2017 – 43.4 FTE;
- 26 January 2018 – 33.64 FTE;
- 19 February 2018 – 34.92 FTE;
- 9 March 2018 – 36.61 FTE; and
- 12 April 2018 – 40.52 FTE.

The increase in vacancies in April 2018 is due to a recent increase in retirements and internal movements. However, prior to this the data shows that the Force managed to reduce its vacancy rate at PC and DC level from 43 FTE in November 2017 to approximately 34-37 FTE between January and March 2018.

This is an improvement compared to the previous position, however staffing remains an ongoing issue within the investigations team at Avon and Somerset.

A management action relating to succession planning has been included in this report covering forecasting retirements.

As outlined above the investigations team are attempting to manage vacancies and workforce pressures as a whole through a number of measures. The efforts in recruitment have resulted in a reduction in vacancy levels, whilst other initiatives such as the change in crime types investigated, improved one-to-ones and management of workloads and sickness absence is attempting to reduce turnover levels.

The Head of Investigations also informed us that the Force is considering other alternatives to manage vacancies further. These include a review of the role of police staff investigators, and discussions and knowledge sharing with other Forces at the National Detective Resilience Forum as outlined below.

## National level vacancies

The Head of Investigations attends the National Detective Resilience Forum which is owned by the College of Policing meets on a quarterly basis.

This is a forum for Forces across the country to discuss key issues and share knowledge and practices. The Head of Investigations informed us that these forums included discussions around the following:

- managing vacancies and the national shortfall of detectives;
- methods for employing more detectives;
- incentivising staff to join investigations, for example with extra responsibility; and
- sharing good practice.

As the Forum is not owned or managed by Avon and Somerset the Head of Investigations was unable to provide us with minutes or notes from the meeting.

As part of the work of the National Detective Resilience Forum, the College of Policing sent an Investigative Entry Toolkit Template to each Force to identify interventions, initiatives and outcomes of each Constabulary in managing key issues affecting investigations departments nationally. The document is aimed at ensuring knowledge and experiences of good practice are shared nationally. This document allows Forces to identify which other Forces have completed certain interventions and initiatives, what outcomes have been achieved. The document provides a contact for each Force so other Forces can get in contact with them and obtain further information.

We obtained the Toolkit completed by Avon and Somerset and confirmed that this outlined the interventions, initiatives and outcomes Avon and Somerset had experience with. Whilst we were unable to obtain any more evidence as this is an external Forum, we are satisfied that the Force is engaging at a national level to address staffing issues in investigations.

The Head of Investigations also stated that other Forces are piloting other methods of reducing vacancy levels such as direct entry in to the investigations department, or fast tracking new recruits. The learning from these initiatives will be shared at future Forum meetings.

## Workforce data

The management information team extract workforce data from SAP monthly. Two separate extracts are taken: one for the people within SAP, and another for the positions. The management information team have a suite of excel workbooks which combine to create the establishment master file. This includes but is not limited to:

- current FTE – establishment variance;
- establishment FTE vs actual;
- vacancy summary;



- detailed list (this can be customised and filtered and is used for vacancy recruitment meetings, diversity data and is also being used to prepare the Force Management Statement);
- overview (includes starters and leavers);
- absence reports by rank and grade, and directorate; and
- a list of starters and leavers.

By extracting the workforce data monthly, the Force ensures it is using up to date workforce data to make decisions. The management information team are responsible for extracting the data from SAP and preparing the establishment master file which is accessed by HR and Finance. This ensures that all departments are using the same workforce data.

The Force has in the past had issues with different departments using slight variations of workforce data. It resulted in this process to ensure that all departments access the same data and management decisions and analysis is completed using consistent information. Through review of the establishment master files for March 2017 to February 2018 we confirmed that these are being run monthly.

Through our discussions with the Head of HR and review we found that the establishment pack and the vacancy summary contained within it do not inform recruitment at an individual vacancy level. The vacancy summary is used by HR to identify large gaps or problem areas, where for example many vacancies exist. It is also used to provide a high-level overview and identify where staff or officers need to be moved to or posted to, to ensure workloads are delivered. The vacancy summary is used more for departmental level review than to identify individual vacancies.

## Succession planning

### Succession planning tool

The Constabulary has recently developed a new succession planning tool to help identify staff or officers with high performance or potential and future leaders. The succession planning tool is in the form of a nine-box grid, mapping development potential against performance in role. The succession planning tool forms part of a three-tiered approach by the Force for people development, identification and management. This the-tiered approach forms part of the Force's ASPIRE programme for developing and shaping its management and leadership.

- 1 Tier 1: Embedding people identification and management into the existing IPR process.
- 2 Tier 2: Embedding it at directorate level. This will involve providing up to date HR data to identify and prioritise roles and skills gaps. The nine-box grid model will be used to identify potential staff and officers who can fill these gaps.
- 3 Tier 3: A tailored leadership development programme for staff and officers who are identified with high potential and performing exceptionally. Application is by self-nomination with support and approval from line management required. The decision will be approved by nine-box grid.

The succession planning tool is currently being implemented, however full implementation of the nine-box grid model partly depends on the Force's move to the multi-force shared system (MFSS). It is currently available in an excel document outside of the IPR system with the aim of embedding it in to the IPR system with MFSS.

A paper detailing the three-tiered approach was submitted to the Constabulary Strategic Board (CSB) in December 2017. We obtained and reviewed the nine-box grid model. It currently includes:

- a guidance tab;

- a data table which the line manager uses to record the details of their staff/officers; and
- the nine-box grid where the staff/officers appear depending on information entered in to the data table.

We obtained and examined the nine-box grid model and the paper presented to the CSB in December 2017. We found that the nine-box grid model, along with the three-tiered approach to people, leadership and talent development should help the Constabulary to identify staff with high potential and future leaders. This will help the Constabulary with succession planning and filling identified skills or knowledge gaps.

However, for the three-tiered approach to be effective the Constabulary needs to ensure that it is adopted in practice. We could not test this as it has only recently been developed and is still being implemented. The move to MFSS presents the Constabulary with an opportunity to embed succession planning in to processes, however this has been delayed and therefore will delay the implementation of this tool.

#### **Management action 1:**

#### **Once the Force determines when or if it will move to MFSS, it will consider how to best implement the succession planning tool.**

The previous Head of Finance (now Deputy Director – Transformation and Improvement) completed analysis on PCSO numbers to forecast future numbers against the establishment and inform recruitment decisions. This exercise looked at the current position, which was 313.3 actual FTE as at 30 November 2017 against the establishment of 341.

Analysis was carried out on PCSO leavers across the period April 2016 to January 2018. This data was used to make assumptions and forecast leavers for the next 12 months. With current recruitment levels the PCSO numbers would drop to 267 by 31 March 2019, which is 74 FTE, or 22%, below the establishment.

The Constabulary must therefore increase its planned recruitment activity. However, there are other factors to consider when doing this. One such factor is the move from the Force training its own PCSOs using the Initial Police Learning and Development Program (IPLDP) course currently delivered in the in-house training school, to using an external provider under the Police Education Qualifications Framework (PEQF) model due to the apprenticeship levy.

There remains uncertainty around when the Force will adopt the PEQF model, and whether or how long the Constabulary will be able to run the IPLDP course once it moves to the PEQF model. The Constabulary has forecasted two scenarios: 1. Where the first PEQF course commences in October 2018 and ceases running the IPLDP thereafter, and 2. Delaying the PEQF course until January 2019.

As this paper was presented to CSB in March 2018, minutes of this meeting were not available at the time of the audit. We did obtain and review the paper detailing the analysis and confirmed that the Constabulary is planning to ensure it has adequate officer numbers.

Whilst this exercise analysed and forecasted numbers for PCSOs and officers, it does not consider succession planning for staff or more senior officers, taking in to account rank, accreditation or skills.

The Constabulary has a Resource Management Board (RMB) which takes a strategic overview of resources, trends, forecasts and recruitment plans. It advises on key resourcing decisions and supports the implementation of recruitment plans. The RMB meets monthly and comprises the Director of People and Organisational Development (Chair), Deputy Director of Finance and Resources, Deputy Director of Transformation and Improvement, HR representation and Heads of departments/directorates.

Minutes are not taken at these meetings, however an action list is prepared following each meeting. We obtained the action list from the January, February and March 2018 meetings and confirmed that these are attended by key staff within HR as well as relevant department heads. We examined the meeting action points and confirmed that discussions included promotion boards, resourcing strategy for investigations, recruitment of uniformed roles, and police officer recruitment.

The Constabulary also has a Force Resources Meeting (FRM) which sits below the RMB. The FRM focuses both on strategic and tactical aspects of HR. It also provides a forum for key stakeholders across directorates and departments to resolve issues collaboratively and discuss force-wide resourcing issues. The FRM consists of Senior HR Business Partner, Chief Supt or Supt of each directorate, department representatives and HR representatives. The FRM meets on a six-weekly basis.

Minutes of the FRM meetings are not regularly taken. However, minutes were taken for the April 2018 meeting. Through review of the April 2018 meeting minutes we found that discussions covered police officer and PCSO recruitment and moving to the apprenticeship training model.

Whilst we were able to examine evidence and confirm that resourcing issues and police officer numbers are being analysed to enable succession planning, we were unable to obtain evidence to confirm that any detailed succession planning is done for more senior officers above the analysis completed for officer and PCSO numbers. There is no analysis and succession planning completed that takes in to consideration rank, accreditation, skills or training requirements and how this will affect the timeliness of progression.

Additionally, the police officer and PCSO recruitment analysis looks forward 12 months. This is adequate for recruitment at this level, however more senior roles that will become vacant could take longer to fill. Good practice would be to monitor and analyse senior officers that are leaving in the following three to five years and identify any gaps they will leave in terms of experience, accreditation and skills. It can take time to build these skills and gain the required accreditation, so looking 12 months ahead is not sufficient at this level.

During the debrief discussions with the Director of People and Organisational Development and the Head of HR it was confirmed that the Constabulary intends to establish a people and places unit which will be responsible for completing more detailed forecasts for staff numbers and vacancies, and succession planning.

### **Management action 2:**

*The Constabulary will continue to develop its succession planning processes. This will include developing a people and places unit which will be responsible for succession planning. Future succession planning will look three to five years ahead and include officers and staff above Constable level. The succession planning process will monitor which staff and officers are likely to leave the Force within the next three to five years and what skills, experience and accreditations they have. This will allow the Force to plan further ahead and identify what skills and accreditations gaps they may have in the future and fill these gaps accordingly.*

## APPENDIX A: SCOPE

The scope below is a copy of the original document issued.

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following risks:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
For the constabulary to understand and predict its workforce pressures, and have linked frameworks in place to take action to manage these pressures, enabling effective policing services to be delivered.	Inability to attract, recruit and retain talented, diverse and effective workforce that is engaged and motivated with consequent impact on productivity (SRR2)  Lack of capacity and/or capability to deliver an effective policing service (SRR3)	Constabulary Risk Register

### Controls selected from your risk register and reviewed during the audit:

#### SRR3

Developing a clear understanding of demand arising from the public, from protective responsibilities and internally

### When planning the audit the following Risks for consideration and limitations were agreed:

At the beginning of 2017 the OPCC approved additional funds for investment into specific areas of high demand such as cyber and child sexual exploitation (CSE).

We will review how this investment has impacted on better delivery in these areas, and whether the force has a mechanism in place to measure the impact by reviewing investigation outcomes, crime data, demand etc. using the QlikSense app.

**Note:** Following commencement of the audit it was agreed that we would not include the additional funds for investment in cyber and CSE as the position had moved on since this was agreed as part of the annual internal audit plan.

We will also review how the constabulary understands demand and the resourcing required to deliver the quality of investigation required, how this is monitored, the current vacancy position (including secondment cover) and mitigations put in place against both quality and vacancy risks.

We will also review the national vacancy position and initiatives being developed to address this, and how Avon and Somerset are engaging at a national level.

Linked to vacancies, we will look to validate workforce data across the variety of sources (HR, finance, DMS) and how the constabulary is assured it is using the most accurate and up to date workforce data, to make recruitment decisions.

The HR Department has recently developed new succession planning tools which have been presented to CSB (constabulary strategy board). Whilst we will be unable to test enough evidence of this working in practice due to it being a new approach, we will assess the approach and provide an opinion, should it be fully applied going forward, and how this links to other key areas such as IPRs and training. We will also compare this to good practice seen elsewhere.

**Note:** Following agreement of the audit scope, it was agreed that the audit would consider succession planning in greater detail instead of completing the Strategic Policing Requirements (threats to public order) audit. HMICFRS reviewed this in detail in November 2017.

#### **Limitations to the scope of the audit assignment:**

We will not comment on the quality of investigations, only whether the constabulary has processes in place to analyse this against workforce data.

We will not comment on HR decisions made, only that they are supported by sufficient evidence and governance processes.

We will not test the data quality of the QlikSense app, only how the constabulary is using the data available.

Testing will be undertaken on a sample basis only.

Our work will not provide absolute assurance that material errors, loss or fraud do not exist.

Edit: It was agreed with the OPCC to remove the first two paragraphs of the audit scope. These areas were included at the time the internal audit plan was agreed, however the situation has changed since the start of the 2017/18 year.

## FOR FURTHER INFORMATION CONTACT

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## AVON AND SOMERSET POLICE

### Follow Up Part 2

**FINAL**

**Internal audit follow up report: 13.17/18**

**12 March 2018**

This report is solely for the use of the persons to whom it is addressed.  
To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.



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Debrief held	17 January 2018	Internal audit team	Mark Jones - Head of Internal Audit Victoria Gould - Client Manager George Swift - Lead Auditor
Draft report issued	6 March 2018		
Responses received	12 March 2018		
Final report issued	12 March 2018	Client sponsor	Jane Walmsley - Audit and Inspection Coordinator
		Distribution	Mark Simmonds – OPCC CFO Julian Kern – Constabulary CFO Jane Walmsley - Audit and Inspection Coordinator

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# 1 EXECUTIVE SUMMARY

## 1.1 Introduction

As part of the approved internal audit plan for 2017/2018 we undertake six monthly reviews to follow up progress made by the Constabulary to implement the previously agreed management actions. The audits considered as part of the follow up review were:

- 10.16/17 - Crime Data
- 1.17/18 - Review of Policies - Counter Allegation - Risk to Life or Threats of Serious Harm
- 2.17/18 - Management and Leadership Development Workshop
- 3.17/18 - Volunteers
- 4.17/18 - Equalities Representative Workforce
- 5.17/18 - Follow Up (Part 1)
- 6.17/18 - Data Quality
- 7.17/18 - Performance Management

The 25 management actions considered in this review comprised of two 'high', and 23 'medium' actions. Concentrating on the actions classified as 'high' and 'medium', the focus of this review was, to provide assurance that all actions previously made have been adequately implemented. For actions categorised as 'low' we have accepted management's assurance regarding their implementation.

## 1.2 Conclusion

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion Avon and Somerset Constabulary has demonstrated reasonable progress in implementing agreed management actions.

We have made new management actions where appropriate; these are detailed in section 2 of this report.

## 1.3 Action tracking

Action tracking enhances an organisation's risk management and governance processes. It provides management with a method to record the implementation status of actions made by assurance providers, whilst allowing the Joint Audit Committee to monitor actions taken by management.

Action tracking is undertaken by the Constabulary's Business Improvement department on a regular basis, and management are required to provide timely updates on the progress of action implementation. This is done in line with HMIC recommendations.

As part of our Follow Up review, we have verified this information and completed audit testing to confirm the level of implementation stated and compliance with controls.

We have verified that the status of implementation of management actions, as reported to the Joint Audit Committee via the internal action tracking process, is accurate, with four minor exceptions.

## 1.4 Progress on actions

Implement atio n status by review	Number of action s agreed	Status of management action s					
		Implement ed (1)	Implement atio n ongoing (2)	Not implement ed (3)	Superseded (4)	Not yet due (5)	Confirmed as completed or no longer necessary (1)+(4)
Crime Data	8	5	2	1	0	0	5
Review of Policies - Counter Allegation	4	2	0	0	0	2	2
Management and Leadership Development Workshop	4	2	2	0	0	0	2
Volunteers	4	4	0	0	0	0	4
Equalities Representative Workforce	1	0	1	0	0	0	0
Follow Up (Part 1)	1	0	1	0	0	0	0
Data Quality	2	1	0	1	0	0	1
Performance Management	1	0	0	0	1	0	1

Implement atio n status by management actio n prior ity	Number of action s agre ed	Status of management action s					
		Implement ed (1)	Implement atio n ongoing (2)	Not implement ed (3)	Superseded (4)	Not yet due (5)	Confirmed as com pleted or no lon ger necessary (1)+(4)
High	2	2	0	0	0	0	2
Medium	23	12	6	2	1	2	13
	<b>25</b>	<b>14</b>	<b>6</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>15</b>
<b>Totals</b>	<b>100%</b>	<b>56%</b>	<b>24%</b>	<b>8%</b>	<b>4%</b>	<b>8%</b>	<b>60%</b>

## 2 FINDINGS AND MANAGEMENT ACTIONS

This report has been prepared by exception. Therefore, we have included only those actions graded as 2 and 3. Each action followed up has been categorised in line with the following:

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

### ASSIGNMENT TITLE: 10.16.17 - Crime Data

Ref	Management action	Original date	Original priority	Status reported to audit committee	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible
1.4	Outcomes with high levels of non-compliance, or high levels of incorrect use of outcomes recorded, will be subject to further deep dive audits by the FCIR Team. This will include larger samples of crime data. The results will be reported to COG, and the new Business Improvement Consultants will be required to feed these findings back to individuals and teams for learning purposes.	31 March 2018	Medium	3	During the audit fieldwork we were informed by the D-FCIR that audits have been undertaken into areas defined as high risk. High risk areas have been identified through a combination of:  - the number of compliance issues experienced;  - the severity of the crime;  - audit reports produced from both HMIC and RSM; and	2	The FCIR will ensure that the reports are provided to the NMG on the 13th of February as planned and subsequently presented by the ACC at a COG meeting.	Medium	31 March 2018	FCIR

- public perception of the crime.

We obtained the draft report of an audit undertaken by the outcomes team into "Outcome 21 - Further investigation is not in the public interest – police decision" undertaken in December 2017. This involved the audit of all crimes categorised with this outcome during the month of December, a total of 229 submitted cases. The report details categories including:

- Areas of good compliance;
- opportunities; and
- crime and incident recording action plan.

We were informed by the D-FCIR that this is one of two currently completed audits and that both reports were currently in the process of being finalised, as such neither had yet been reported to either the COG or business consultants.

It is planned that the reports will be provided to Niche Management Group (NMG) meeting on the 13 February 2018, chaired by the Assistant Chief Constable (ACC) who is also a member

					of the COG and subsequently reported by the ACC to the COG meeting. We have therefore noted this action as ongoing as the data is yet to be reported.					
1.5	Further bespoke 'outcomes' training will be developed, aimed at Sergeants filing crimes. Attendance will be monitored to ensure key lessons are being escalated down to all teams from the sessions via the Sergeants attending.	31 Dec 2017	Medium	2	<p>During the audit we were informed by the D-FCIR that an introductory one-hour training session on outcomes had been provided to the Sergeants during a training course held by L&amp;D in August 2017. We requested evidence of this session but it could not be found.</p> <p>We were informed that it is planned to conduct a bespoke two to three-hour outcomes training session with the Sergeants and that discussion was currently being held with the head of L&amp;D about when this could be completed.</p>	2	Once confirmation of a date for the training session has been agreed with the Head of L&D, the FCIR will finalise the development of the training session on outcomes and attendance will be monitored to ensure that this have been provided to all appropriate Sergeants.	Medium	1 April 2018	FCIR
1.6	The FCIR team will prepare a communication plan to share the key findings, themes and learning from this audit report. It will be uploaded to Pocketbook and staff and officers will be signposted to it.	31 July 2017	Medium	1	We were informed by the FCIR that this action was yet to be completed. The tracker states that discussion has been held with the corporate communications team regarding how provision of the key findings could be made but they have not been shared with officers to date. As such we have	3	The FCIR will ensure that the key findings, themes and learning from the Crime Data report are shared with Officers by the newly agreed implementation date.	Medium	28 February 2018	FCIR

agreed a new implementation date with the FCIR.

ASSIGNMENT TITLE: 2.17.18 - Management and Leadership Development Workshop										
Ref	Management action	Original date	Original priority	Status reported to audit committee	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible
1.1.5	(1) CLaD will implement an electronic survey to obtain feedback on the Management and Leadership Development Workshop. All attendees on the workshop will be sent the survey to complete. The feedback collected will be collated and analysed for any themes which could help improve the workshop or make it more relevant to the needs of line managers.	31 August 2017	Medium	1	During the audit we were informed by the Head of L&D that they were currently evaluating the best method of obtaining feedback on the sessions and how best to structure the session prior to implementation. As such we have agreed a new implementation date of 30 June 2018 to allow time for this to take place.	2	L&D will implement an electronic survey to obtain feedback on the Management and Leadership Development Workshop. All attendees on the workshop will be sent the survey to complete. The feedback collected will be collated and analysed for any themes which could help improve the workshop or make it more relevant to the needs of line managers.	Medium	30 June 2018	Head of L&D
1.1.5	(2) The Head of HR and Head of CLaD will develop a suite of goals and key performance indicators to evaluate the effectiveness of the Management and Leadership Development Workshop in the medium to long-term. These will	31 October 2017	Medium	1	Action has a revised implementation date.  Tracker states: "The L&D team, HR and Business Improvement are working together to utilise the information and data available through Qlik Sense to monitor the impact the	2	The Head of HR and Head of L&D will develop a suite of goals and key performance indicators to evaluate the effectiveness of the Management and Leadership	Medium	31 May 2018	Head of HR

then be monitored and reported on an on-going basis.

leadership and Management course is having on the workforce.

Over 400 managers are still to be put through the training, which is just over 50% of the total numbers, so this may have some way to go before we see the impact at the levels we would aspire to.

The data being monitored includes staff wellbeing surveys, attendance data, PSD stats and HR leavers information."

Development Workshop in the medium to long-term. These will then be monitored and reported on an on-going basis.

#### ASSIGNMENT TITLE: 4.17.18 - Equalities Representative Workforce

Ref	Management action	Original date	Original priority	Status reported to audit committee	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible
1.1.4	Management will ensure that the Equality Action Plan is reviewed annually and that it is circulated / made available to staff to inform them of the action being taken in this area. The Equality Action Plan will also be made available to staff via the intranet.	31 Dec 2017	Medium	2	<p>We observed from the Diversity and Inclusion meeting minutes from the 4 January 2018 that item six of the discussion was titled "Outstanding Activity: RSM recommendations, Public Sector Equality Duty Annual Report".</p> <p>We were unable to evidence progress any further or what had been produced due to the timing of the audit</p>	2	Management will ensure that the Equality Action Plan is reviewed annually and that it is circulated / made available to staff to inform them of the action being taken in this area. The Equality Action Plan will also be made available to staff via the intranet.	Medium	1 April 2018	Deputy Chief Constable



fieldwork being during this date.

ASSIGNMENT TITLE: 5.17.18 - Follow Up (Part 1)										
Ref	Management action	Original date	Original priority	Status reported to audit committee	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible
3.8	The Constabulary will look into the availability of resources to undertake peer reviews / audits of data relating to missing persons. This can link into the Level 2 assurances in the Constabulary's assurance framework.	30 September 2016	Medium	1	<p>During the audit we were informed by the Strategy and Transformation Portfolio Office Manager that the force is currently reviewing the management of missing persons with a bid entitled "Missing Person Investigations – Continuous Improvement Initiative" going to the next Change Commissioning Board in February 2018.</p> <p>We were advised that it was likely that the action would be superseded following this. We have marked the action progress as ongoing as we were advised that it had been discussed as part of the overarching review.</p>	2	The Constabulary will look into the availability of resources to undertake peer reviews / audits of data relating to missing persons. This can link into the Level 2 assurances in the Constabulary's assurance framework.	Medium	28 February 2018	Chief Inspector Paul Wiggington

ASSIGNMENT TITLE: 6.17.18 - Data Quality										
Ref	Management action	Original date	Original priority	Status reported to audit committee	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible

7.2	The Force will consider investing the further capabilities of the Master Data Management Tool (MDMT) to help reduce the number of data quality issues	31 Dec 2017	Medium	3	Delayed implementation date in audit tracker. Latest update: The force is yet to decide on the continued investment for MDM and this is currently being considered as part of a wider software review currently taking place	3	The Force will consider investing the further capabilities of the Master Data Management Tool (MDMT) to help reduce the number of data quality issues	Medium	31 January 2018	Head of Business intelligence
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## APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high actions	Consideration of medium actions	Consideration of low actions
Good	> 75 percent	None outstanding	None outstanding	All low actions outstanding are in the process of being implemented
Reasonable	51 – 75 percent	None outstanding	75 percent of medium actions made are in the process of being implemented	75 percent of low actions made are in the process of being implemented
Little	30 – 50 percent	All high actions outstanding are in the process of being implemented	50 percent of medium actions made are in the process of being implemented	50 percent of low actions made are in the process of being implemented
Poor	< 30 percent	Unsatisfactory progress has been made to implement high actions	Unsatisfactory progress has been made to implement medium actions	Unsatisfactory progress has been made to implement low actions

## APPENDIX B: SCOPE

### Scope of the review

The internal audit assignment has been scoped to provide assurance on how Police and Crime Commissioner for Avon and Somerset manages the following objective:

#### Objective of the area under review

To follow up previously agreed internal audit actions.

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

Crime Data Integrity (10.16/17)

Review of Policies - Counter allegation - Risk to life or threats of serious harm (1.17/18)

Management and Leadership Development Workshop (2.17/18)

Volunteers (3.17/18)

Equalities Representative Workforce (4.17/18)

Follow Up Part 1 (5.17/18)

Data Quality (6.17/18)

Performance Management (7.17/18)

Limitations to the scope of the audit assignment:

Testing was undertaken on a sample basis to confirm the effectiveness of steps taken to address these management actions.

Testing will be undertaken where appropriate to confirm the effectiveness of actions taken to address these recommendations. Where testing is undertaken, samples will be selected from the period since actions were implemented or controls enhanced.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

## APPENDIX C: ACTIONS COMPLETED

From the testing conducted during this review we have found the following actions to have been fully implemented and are now closed:

Assignment title	Management actions
10.16.17 - Crime Data	All instances identified as having the incorrect outcome recorded will be passed back to the individual Sergeants and Officers to correct. This should have a learning impact as it will allow officers to identify the mistakes made for future recording.
10.16.17 - Crime Data	Those instances identified as being incorrectly crimed, will be passed back to the individual Officers who will be required to contact the offenders and victims to inform them of the change.
10.16.17 - Crime Data	The Constabulary will implement a specialist Outcomes team who will report directly to the FCIR. The team will be Dedicated Decision Makers in terms of the application of Outcomes of crimes.
10.16.17 - Crime Data	<p>Crime report template forms will be reworded to ensure that it is clear that saying 'Yes' to an action is not enough, and that further notes are required to confirm how / when communication with victims, suspects and offenders occurred. The appropriate templates will also be updated to reflect other key findings in this audit, such as:</p> <ul style="list-style-type: none"> <li>- reminding officers that only the CPS can authorise conditional cautions;</li> <li>- name, rank and collar number of inspector authorising cautions;</li> <li>- reminding officers that a caution can only be given if an offender admits the offence</li> </ul>
10.16.17 - Crime Data	The FCIR will look into implementing a control that crimes are not filed until the victim has been informed and that this is clearly logged on Niche.
1.17.18 - Review of Policies - Counter Allegation - Risk to Life or Threats of Serious Harm	The Constabulary will ensure there is a refresher training input on how to deal with counter allegations and where matters should be recorded and stored.
1.17.18 - Review of Policies - Counter Allegation - Risk to Life or Threats of Serious Harm	Management will agree a communication plan around this audit finding to remind officers around the requirements for the Risk Assessment (335) forms to be completed for all verifiable RTL / TSH incidents that fit the criteria of RTL management. The forms

will be attached to Niche. If forms are not required to be completed there will be a documented risk management plan in Niche.

2.17.18 - Management and Leadership Development Workshop	On a quarterly basis CLaD will obtain an up to date list of all police staff and officers who are required to complete the Management and Leadership Development Workshop from HR. CLaD will then reconcile this to their records of who has already completed the course, or who is booked on an upcoming course. This will provide an up to date list of all staff that still need to do the workshop.
2.17.18 - Management and Leadership Development Workshop	Four and two weeks prior to each Management and Leadership Development Workshop the CLaD Administrator will send emails to all managers due to attend the workshop requesting confirmation of their enrolment. This could include the voting function of outlook emails to facilitate responses. CLaD will also work with the Resource Unit to identify a process improvement to help reduce the number of late notice cancellations due to workload.
3.17.18 - Volunteers	The Special Constabulary Coordinator will investigate whether the mandatory annual First Aid and PPE training can be tracked using the Learning Management System LSO used by CLaD. If this is not possible, all training will be recorded in a consistent manner. This will either be using the attributes on ESIBS or using local records. However, those in charge of maintaining the records must be given registers for training courses to confirm attendance.
3.17.18 - Volunteers	At the next Tactical Group meeting the Special Constabulary Coordinator will raise the findings of the audit regarding the need for a more consistent and robust approach to the management of zero hours Specials. One suggested action is for the Special Constabulary Coordinator to send a quarterly breakdown of all zero hours Specials to the entire Specials Leadership Team.
3.17.18 - Volunteers	Once the Constabulary has undergone its restructure, the Special Constabulary and Constabulary will review the structure of the regular and Special Constabulary at the next Governance Meeting. The gaps in the Specials management structure will be identified and any vacant posts will be filled as a result of this meeting.
3.17.18 - Volunteers	The Volunteer Programme Development Manager will record the training requirements for each PSV role in the role profile. Once this is completed the list of outstanding training will be checked

against these and line managers of PSVs will be contacted regarding any required outstanding training.

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6.17.18 - Data Quality

The Constabulary will explore how it can accurately measure improvements in the quality of data, as a result of the steps being taken (such as the use of QlikSense), and monitor this via CMB.

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## APPENDIX D: ACTIONS NOT YET DUE

The table below lists the management actions that were not yet due during the time of this follow up audit assignment being carried out:

Assign ment title	Management actio n
1.17.18 - Review of Policies - Counter Allegation - Risk to Life or Threats of Serious Harm	The Constabulary will consider the use of tags in Niche for Risk to Life / Threats of Serious Harm cases going forward. Any decisions made will be updated within the current policy / procedure.
1.17.18 - Review of Policies - Counter Allegation - Risk to Life or Threats of Serious Harm	Bespoke training will be provided for investigation supervisors in how to manage medium and high RTL / TSH cases. Training will also be provided to all staff and officers in how to manage RTL and TSH, specifically to include R v Osman issues of notification and accountability of notification.



## FOR FURTHER INFORMATION CONTACT

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# Joint Audit Findings

*Year ending 31 March 2018*

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Police and Crime Commissioner for Avon and Somerset  
and Chief Constable for Avon and Somerset  
26 June 2018



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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.

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# Headlines

This table summarises the key issues arising from the statutory audits of Avon and Somerset Police and Crime Commissioner ('the PCC') and Avon and Somerset Chief Constable and the preparation of the PCC and Chief Constable's financial statements for the year ended 31 March 2018 for those charged with governance.

<b>Financial Statements</b>	<p>Under International Standards of Auditing (UK) (ISAs), we are required to report whether, in our opinion:</p> <ul style="list-style-type: none"><li>the group, PCC's and Chief Constable's financial statements give a true and fair view of the group's, PCC's and Chief Constable's financial position and of the group, PCC's and Chief Constable's expenditure and income for the year; and</li><li>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.</li></ul> <p>We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statements (AGS) and Narrative Reports), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p>	<p>Our audit findings are summarised on pages 4 to 11. We have not identified any adjustments affecting the PCC's General Fund or the CC's financial position. We have recommended a small number of adjustments to improve the financial statements. Audit adjustments are detailed in Appendix A. We have also raised recommendations for management as a result of our audit work in Appendix B. Our follow up of recommendations from the prior year's audits are detailed in Appendix C.</p> <p>Subject to our outstanding queries being resolved, we anticipate providing an unqualified audit opinion in respect of the PCC's financial statements, including the group financial statements which consolidate the financial activities of the Chief Constable (Appendix E). We also anticipate providing an unqualified opinion in respect of the Chief Constable's financial statements (Appendix F).</p> <p>We have concluded that the other information published with the financial statements, which includes the Annual Governance Statements and Narrative Reports, are consistent our knowledge of the organisations and with the financial statements we have audited.</p>
<b>Value for Money arrangements</b>	<p>Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:</p> <ul style="list-style-type: none"><li>the PCC and Chief Constable have each made proper arrangements to secure economy, efficiency and effectiveness in their use of resources ('the value for money (VFM) conclusion')</li></ul>	<p>We have completed our risk based review of the PCC and Chief Constable's value for money arrangements. We have concluded that Avon and Somerset PCC and Chief Constable each have proper arrangements to secure economy, efficiency and effectiveness in their use of resources.</p> <p>We therefore anticipate issuing an unqualified value for money conclusion to both entities, as detailed in Appendices E and F. Our findings are summarised on pages 12 to 15.</p>
<b>Statutory duties</b>	<p>The Local Audit and Accountability Act 2014 ('the Act') also requires us to:</p> <ul style="list-style-type: none"><li>report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and</li><li>certify the closure of the audits</li></ul>	<p>We have not exercised any of our additional statutory powers or duties.</p> <p>We have completed the majority of work under the Code and expect to be able to certify the completion of the audits when we give our audit opinions.</p>

## Acknowledgements

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

# Summary

## Overview of the scope of our audit

This Joint Audit Findings presents the findings 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.

As auditors we are responsible for performing the audits in accordance with International Standards on Auditing (UK), which are directed towards forming and expressing an opinion on both sets of financial statements that have been prepared by management with the oversight of those charged with governance. The audits of the financial statements do 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 PCC's and Chief Constable's business and is risk based, including full scope audits of both the PCC and Chief Constable financial statements. This includes an evaluation of the PCC's and Chief Constable's internal control environment, including IT systems and controls, and substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks.

## 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 calculations remain the same as reported in our audit plan, with the materiality level applied to the Group, PCC and Chief Constable financial statements set at £6,887k. The clearly trivial level, below which misstatements are not reported to those charged with governance, remains as per our Joint Audit Plan at £344k.

## Conclusion

We have substantially completed our audits of your financial statements and subject to the outstanding queries below being resolved, we anticipate issuing an unqualified audit opinion in respect of the PCC's financial statements, including the group financial statements, which consolidate the financial activities of the Chief Constable (Appendix E). We also anticipate providing an unqualified opinion in respect of the Chief Constable's financial statements (Appendix F).

Items outstanding at the date of our report include:

- completion of our sample testing of creditors and debtors;
- completion of our sample testing of operating expenditure;
- completion of our sample testing of land and building deeds;
- review of Constabulary registers of interest;
- receipt and review of the final valuation insurance report from Marsh; and
- receipt of management representation letters.

# Going concern

**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).

**Going concern commentary - PCC**

**Management’s assessment process**

The PCC has a Medium Term Financial Plan (MTFP) that runs to 2022/23, which shows balanced revenue budgets to the end of 2020/21. The PCC also has a Police and Crime Plan setting out her policing priorities to 2021.

The CIPFA Code confirms that entities should prepare their financial statements on a Going Concern basis unless the services provided are to cease. There is no indication from Government that the services provided by the PCC or group will cease, and the PCC has balanced revenue budgets to 2020/21.

**Auditor commentary**

We are satisfied that the going concern assumption is appropriate for the PCC and group financial statements and is in line with accounting standards and the CIPFA Code.

**Going concern commentary – Chief Constable**

**Management’s assessment process**

The Chief Constable’s funding is fully derived from allocations made by the Police and Crime Commissioner. The MTFP which runs to 2022/23 includes funding allocations to the Chief Constable in each year.

There are no indications that the services provided by the Chief Constable will cease, and therefore the Going Concern assumption is appropriate.

**Auditor commentary**

We are satisfied that the going concern assumption is appropriate for the Chief Constable’s financial statements and is in line with accounting standards and the CIPFA Code.

# Significant audit risks

Risks identified in our Audit Plan	Relevant to PCC or Chief Constable?	Findings
<b>Improper revenue recognition</b> 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.	Both	<p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the PCC, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> <li>• there is little incentive to manipulate revenue recognition;</li> <li>• opportunities to manipulate revenue recognition are very limited; and</li> <li>• the culture and ethical frameworks of local authorities, including the PCC for Avon and Somerset, mean that all forms of fraud are seen as unacceptable</li> </ul> <p><b>Therefore we do not consider this to be a significant risk for the PCC.</b></p> <p>For the Chief Constable, revenue is recognised to fund costs and liabilities relating to resources consumed in the direction and control of day-to-day policing. This is shown in the Chief Constable's financial statements as a transfer of resources from the PCC to the Chief Constable for the cost of policing services. Income for the Chief Constable is received entirely from the PCC.</p> <p><b>Therefore we determined that the risk of fraud arising from revenue recognition is not a significant risk for the Chief Constable.</b></p>
<b>Management override of controls</b> 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 PCC and Chief Constable face external scrutiny of their spending, and this could potentially place management under undue pressure in terms of how they report performance. Management override of controls is a risk requiring special audit consideration.	Both	<p>We:</p> <ul style="list-style-type: none"> <li>• gained an understanding of the accounting estimates, judgements applied and decisions made by management and consider their reasonableness;</li> <li>• obtained a full listing of journal entries and identified and subsequently tested any unusual journal entries for appropriateness; and</li> <li>• evaluated the rationale for any changes in accounting policies or significant unusual transactions or estimates.</li> </ul> <p>Our audit work has not identified any issues in respect of management override of controls.</p>

# Significant audit risks (continued)




Risks identified in our Audit Plan	Relevant to PCC or Chief Constable?	Findings
<p><b>Valuation of property, plant and equipment</b></p> <p>A full valuation of the PCC's land and buildings was performed as at 31 March 2018. This represents a significant estimate by management in the financial statements.</p> <p>We identified the valuation of land and buildings revaluations and impairments as a risk requiring special audit consideration.</p>	PCC	<p>We:</p> <ul style="list-style-type: none"> <li>reviewed management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work;</li> <li>considered the competence, expertise and objectivity of any management experts used;</li> <li>discussed the basis on which the valuation is carried out and challenged the key assumptions where appropriate;</li> <li>reviewed and challenged the information used by the valuer to ensure it was robust and consistent with our understanding;</li> <li>tested revaluations made during the year to ensure they were input correctly into the Force's asset register; and</li> <li>evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.</li> </ul> <p>Our audit work has not identified any issues in respect of property, plant and equipment valuations.</p>
<p><b>Valuation of pension fund net liability</b></p> <p>The Local Government Pension Scheme (LGPS) pension net liability as reflected in the balance sheet, and asset and liability information disclosed in the notes to the accounts, represent significant estimates in the financial statements.</p> <p>The Police Officer pension fund liability as reflected in the balance sheet and notes to the accounts also represent significant estimates in the financial statements.</p> <p>These estimates by their nature are subject to significant estimation uncertainty, being very sensitive to small adjustments in the assumptions used.</p> <p>We identified the valuation of the pension net liability as a risk requiring special audit consideration.</p>	Chief Constable (and group)	<p>We:</p> <ul style="list-style-type: none"> <li>identified the controls put in place by management to ensure that the pension fund liability is not materially misstated. We also assessed whether these controls were implemented as expected and whether they are sufficient to mitigate the risk of material misstatement;</li> <li>evaluated the competence, expertise and objectivity of the actuary who carried out your pension fund valuations and gained an understanding of the basis on which the valuations were carried out;</li> <li>undertook procedures to confirm the reasonableness of the actuarial assumptions made;</li> <li>checked the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial reports; and</li> <li>gained assurances over the data provided to the actuary to ensure it was robust and consistent with our understanding.</li> </ul> <p>Our audit work has not identified any issues in respect of the valuation of the pension fund net liability.</p>



# Reasonably possible audit risks

Risks identified in our Audit Plan	Relevant to PCC or Chief Constable?	Findings
<p><b>Employee remuneration</b></p> <p>Payroll expenditure represents a significant proportion of the Chief Constable's (and therefore the group's) operating expenses.</p> <p>As the payroll expenditure comes from a number of individual transactions and an interface with the payroll sub-system there is a risk that payroll expenditure in the accounts could be understated. We therefore identified completeness of payroll expenses as a risk requiring particular audit attention.</p>	Chief Constable (and group)	<p>We:</p> <ul style="list-style-type: none"> <li>evaluated the accounting policy for the recognition of payroll expenditure for appropriateness;</li> <li>gained an understanding of the system for accounting for payroll expenditure and evaluated the design of the associated controls;</li> <li>reconciled the payroll system outputs to the financial ledger and statements of accounts; and</li> <li>performed substantive analytical procedures on payroll costs to identify anomalies or areas for further audit focus.</li> </ul> <p>Our audit work has not identified any significant issues in relation to the risk identified.</p>
<p><b>Operating expenses</b></p> <p>Non-pay expenses on other goods and services also represents a significant proportion of the Chief Constable's (and therefore the group's) operating expenses. Management uses judgement to estimate accruals of un-invoiced costs.</p> <p>We identified completeness of non-pay expenses as a risk requiring particular audit attention.</p>	Chief Constable (and group)	<p>We:</p> <ul style="list-style-type: none"> <li>evaluated the accounting policy for the recognition of non-pay expenditure for appropriateness;</li> <li>gained an understanding of the system for accounting for non-pay expenditure and evaluated the design of the associated controls; and</li> <li>reviewed a sample of non-payroll payments made post year end to ensure that they have been recorded in the appropriate year.</li> </ul> <p>Our audit work has not identified any significant issues in relation to the risk identified.</p>
<p><b>Police pension schemes benefits payable</b></p> <p>The Chief Constable administers three police pension schemes, with the Police Pension Fund Account being included in the Chief Constable's and therefore the group's financial statements.</p> <p>We identified completeness and accuracy of pension benefits payable as a risk requiring particular audit attention.</p>	Chief Constable (and group)	<p>We:</p> <ul style="list-style-type: none"> <li>gained an understanding of the systems for calculating, accounting for and monitoring pension benefit payments and evaluated the design of the associated controls;</li> <li>performed analytical procedures on pension costs to identify anomalies or areas for further audit focus; and</li> <li>reviewed a sample of commutation payments to underlying evidence to confirm correct calculation of lump sum and ongoing pensions and evidenced payment.</li> </ul> <p>Our audit work has not identified any significant issues in relation to the risk identified.</p>


# Accounting policies

Accounting area	Summary of policy	Comments	Assessment
Revenue recognition	<b>PCC</b> Income is recorded in the accounts when it becomes due, rather than when it is received (the accruals basis). External income in the form of sales, fees, charges and rents are accrued and accounted for in the period to which they relate.	<b>PCC Audit</b> The policy used is appropriate and in line with the accounting framework (CIPFA Code of Practice on Local Authority Accounting). The accounting policy is adequately disclosed.	 <b>Green</b>
	<b>Chief Constable</b> Income is recorded in the accounts when it becomes due, rather than when it is received.	<b>Chief Constable Audit</b> The policy used is appropriate and in line with the accounting framework (CIPFA Code of Practice on Local Authority Accounting). The accounting policy is adequately disclosed.	
Revenue recognition	The OCC is treated as a wholly owned subsidiary of the PCC for accounting purposes; All assets/liabilities are under the control of the PCC and are reported in the books of the PCC, with the exception of the IAS 19 pension liability and associated assets, the short-term absences accrual (which places a financial value on holiday and time off owed to employees) and other employee expense accruals and provisions, all of which are reported in the books of the OCC. These liabilities are matched by an intragroup debt to the PCC; The accounts of the OCC show the operating cost of policing together with an equal notional transfer of funding from the PCC.	<b>PCC Audit</b> The policy used is appropriate and in line with the accounting framework (CIPFA Code of Practice on Local Authority Accounting). The accounting policy is adequately disclosed.	 <b>Green</b>
		<b>Chief Constable Audit</b> The policy used is appropriate and in line with the accounting framework (CIPFA Code of Practice on Local Authority Accounting). The accounting policy is adequately disclosed.	
Other critical policies		We have reviewed the PCC's and Chief Constable's policies against the requirements of the CIPFA Code of Practice. The PCC's and Chief Constable's accounting policies are appropriate and consistent with previous years.	 <b>Green</b>

## Assessment

● Accounting policy appropriate and disclosures sufficient

# Accounting policies (continued)

Accounting area	Summary of policy	Comments	Assessment
<b>Judgements and estimates</b>	<p>Key estimates and judgements include:</p> <ul style="list-style-type: none"> <li>• Valuations of land and buildings (estimate)</li> <li>• Fair values of financial assets and liabilities (estimate)</li> <li>• Useful lives of PPE (estimate)</li> <li>• Income and expenditure accruals (estimate)</li> <li>• Valuation of pension fund net liability (estimate)</li> <li>• IAS19 LGPS asset valuation (estimate)</li> <li>• Recognition of Private Finance Initiatives (PFI) on the balance sheet (judgement)</li> <li>• Provisions (estimate)</li> </ul>	<p><b>PCC Audit</b></p> <p>The key estimates applied are appropriate.</p> <p>The accounting policies are adequately disclosed.</p> <p>From the work undertaken, the judgements and estimates made are reasonable.</p> <p>We identified that the accounting policy relating to the revaluation of property, plant and equipment incorrectly suggested that all downwards revaluations are taken to the revaluation reserve. Following discussion with management, the accounting policy has been more clearly linked to the impairment policy giving an appropriate reflection of the treatment of revaluations.</p> <p>Our review of the fixed asset register identified approximately 1500 assets that are held at nil value. There is a risk that these assets are no longer in use, and should have been removed from the asset register, or that they are still in use and the useful economic lives used to depreciate these assets are too short.</p> <p>We identified one disclosure relating to Fair Value disclosures for the PFI scheme which was not included in the draft financial statements. Following discussion with management, an appropriate disclosure has now been made.</p> <p><b>Chief Constable Audit</b></p> <p>The key estimates applied are appropriate.</p> <p>The accounting policies are adequately disclosed.</p> <p>From the work undertaken, the judgements and estimates made are reasonable.</p>	 <b>Green</b>

## Assessment

- Accounting policy appropriate and disclosures sufficient

# 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
<b>Matters in relation to fraud</b>	We have previously discussed the risk of fraud with the PCC and Chief Constable. 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.
<b>Matters in relation to related parties</b>	We are not aware of any related parties or related party transactions which have not been disclosed.
<b>Matters in relation to laws and regulations</b>	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.
<b>Written representations</b>	A standard letter of representation has been requested from each of the PCC and Chief Constable which is included in the Joint Audit Committee papers.
<b>Confirmation requests from third parties</b>	We requested from management permission to send confirmation requests to the external treasury manager and organisations with which the PCC holds bank accounts with. This permission was granted and the requests were sent. These requests were returned with positive confirmation.
<b>Disclosures</b>	Our review identified a number of disclosure changes within the draft financial statements. See page 17 for further details.
<b>Audit evidence and explanations/significant difficulties</b>	All information and explanations requested from management were provided. We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff during our audit.
<b>Other information</b>	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statements (AGS) and Narrative Reports), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.  No inconsistencies have been identified. We plan to issue unqualified opinions in this respect – refer to Appendices E and F for example wording.
<b>Matters on which we report by exception</b>	We are required to report on a number of matters by exception in a number of areas: <ul style="list-style-type: none"> <li>• If the Annual Governance Statements do not meet the disclosure requirements set out in the CIPFA/SOLACE guidance or are misleading or inconsistent with the other information of which we are aware from our audit</li> <li>• If we have applied any of our statutory powers or duties</li> </ul> We have nothing to report on these matters.
<b>Specified procedures for Whole of Government Accounts</b>	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. The PCC (on behalf of the group) does not exceed the threshold and therefore work is not required.
<b>Certification of the closure of the audit</b>	We intend to certify the closure of the 2017/18 audits of Avon and Somerset PCC and Avon and Somerset Chief Constable in the audit opinions, as detailed in Appendices E and F.

# Value for Money

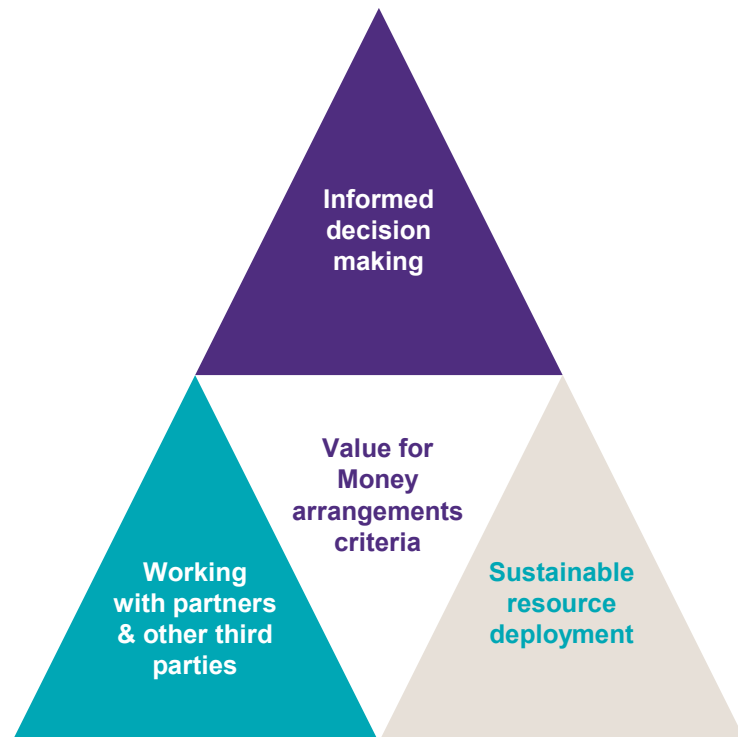
## Background to our VFM approach

The NAO issued its guidance for auditors on Value for Money work for 2017/18 in November 2017. The guidance states that for police bodies, auditors are required to give a conclusion on whether each of the PCC and Chief Constable has proper arrangements in place.

The guidance identifies one single criterion for auditors to evaluate:

*"In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people."*

This is supported by three sub-criteria, as set out below:



## Risk assessment

We carried out an initial risk assessment in and identified a significant risks in respect of the medium term financial plan after consideration of specific areas of proper arrangements using the guidance contained in AGN03. We communicated these risks to you in our Audit Plan dated 9 March 2018.

We have continued our review of relevant documents up to the date of giving our report, and have not identified any further significant risks where we need to perform further work.

We carried out further work only in respect of the significant risk we identified from our initial and ongoing risk assessment. The findings from this work are set out on pages 14 and 15.

# Value for Money

## Our work

AGN 03 requires us to disclose our views on significant qualitative aspects of each of the PCC and Chief Constable's arrangements for delivering economy, efficiency and effectiveness.

We have focused our work on the significant risks that we identified in each of the PCC and Chief Constable's arrangements. In arriving at our conclusion, our main considerations were:

- following the December 2017 funding settlement, the medium term financial position now shows balanced revenue budgets to 2020/21, after cumulative savings totalling £7.5m; and
- the PCC's capital programme to 2021/22 is balanced.

We have set out more detail on the risks we identified, the results of the work we performed and the conclusions we drew from this work on pages 14 and 15.

## Overall conclusion

Based on the work we performed to address the significant risks, we concluded that:

- Individually, the PCC and Chief Constable each had proper arrangements in all significant respects to ensure they delivered value for money in their use of resources.

The text of our report, which confirms this can be found at Appendices E and F.

## Significant difficulties in undertaking our work

We did not identify any significant difficulties in undertaking our work on your arrangements which we wish to draw to your attention.

## Significant matters discussed with management

There were no matters where no other evidence was available or matters of such significance to our conclusion or that we required written representation from management or those charged with governance.

## Key findings

We set out below our key findings against the significant risks we identified through our initial risk assessment.

Significant risk	Work to address	Findings and conclusions
<p><b>Medium Term Financial Position</b></p> <p>Avon and Somerset Police have been required to deliver substantial savings since 2010/11, and forecast significant savings requirements going forward.</p> <p>The latest funding settlement announcement in December 2017 provides a better than anticipated financial outlook, however significant savings and strong financial management will still be required and the medium term revenue financial plan remains unbalanced to 2022/23.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>Reviewed the 2017/18 budget outturns;</li> <li>Reviewed the MTFP and capital plan, including the assumptions that underpin the plans; and</li> <li>Reviewed savings delivery and progress on developing savings required in future years</li> </ul>	<p>In their PEEL 2017 Police efficiency report, HMICFRS rated Avon and Somerset as 'good'. They note "the medium-term financial plan is realistic in its savings forecast and provides funding for innovation in how the force will invest in digital platforms and the use of mobile data."</p> <p>The 2017/18 revenue budget outturn prior to carry forwards, provisions and reserve movements was an underspend of £8.5m (3.1%). The majority of this underspend was required to fund provisions at year end, with some smaller reserve adjustments, including transfers to capital and carry forwards. Following these year end adjustments, the revenue budget reflected a break-even position. The capital outturn was £19.4m, representing 59.6% of the total revised plan. The underspend on projects that have already begun has been carried forward into 2018/19, with the remaining underspend re-profiled in the new 5 year capital plan.</p> <p>The MTFP was updated following the funding settlement in December 2017, as this materially changed the funding assumptions used in the previous iteration. There is an assumption in the updated MTFP that precepts will be will increased by £1 per month again in 2019/20, and that following this precept increases will return to 1.99% annually. We consider that this is a reasonable working assumption, and it is consistent with what is being seen elsewhere in the police sector. This level of precept would help to balance revenue budgets to the end of 2020/21, after assumed savings of £7.5m over the period to 31 March 2021. This is a significantly improved position to that reported previously, and whilst plans are reliant on the delivery of significant cashable savings being successfully achieved, and with work still required to balance the MTFP over its full life, the PCC and CC do have time available to work up transformation plans and other savings opportunities to deliver long-term efficiency benefits to the organisations.</p> <p>Our review of the key assumptions used in the production of the MTFP has identified that they appear reasonable based upon the latest information available at the time of review. The assumptions are also broadly in line with those adopted by Avon and Somerset's neighbouring forces, and in most cases are the most prudent in this comparison. This provides additional assurance that there are not any significant outliers and that assumptions should not be significantly different to actuals. There are however some key unknowns, such as what any potential impact of formula funding changes may be to Avon and Somerset, and whilst reasonable assumptions have been made for these, they will not become clear until Government policy decisions are made. This makes financial planning into the medium term more difficult. The MTFP includes known cost pressures and adjustments that are in line with our expectations and knowledge of the entity and the wider Police and Local Government sectors.</p> <p><i>Continued over the page</i></p>

## Key findings

Significant risk	Work to address	Findings and conclusions
<b>Medium Term Financial Position</b>  <i>Continued</i>	<p>We have:</p> <ul style="list-style-type: none"> <li>Reviewed the 2017/18 budget outturns;</li> <li>Reviewed the MTFP and capital plan, including the assumptions that underpin the plans; and</li> <li>Reviewed savings delivery and progress on developing savings required in future years</li> </ul>	<p>The capital plan to 2021/22 originally identified a cumulative deficit of £13.1m, however the increased funding available through additional precept income has allowed Avon and Somerset to make increased revenue contributions to capital and provide the additional funding needed to balance the capital programme to the end of 2021/22 within current prudential borrowing limits. This and the 2017/18 underspend have also allowed the borrowing required to be deferred until later years.</p> <p>A national comparison by the Home Office showed that as a percentage of their total funding, Avon and Somerset held fewer reserves than the national average at 31 March 2017. Useable reserves at 31 March 2018 were £35,980k, reduced from £44,272k at the previous year end, a 19% reduction. The MTFP forecasts that by 31 March 2022 Avon and Somerset will hold £23.7m in reserves, of which £10.4m relates to the General Fund. This represents 3.7% of the net revenue budget and is deemed a prudent level of reserves.</p> <p>The MTFP includes information on the future savings identified to date, with £8.25m of recurrent savings identified in the plan. There is evidence that these savings relate to well developed plans, and that these plans continue to evolve as more information is made available, for example the re-phasing of the savings expected from the move to MFSS following the implementation delay. Avon and Somerset have a strong track record of delivering savings, with £74m delivered since 2010. With the additional funding available through the increased precept limit, there is also now more time available to develop the additional savings plans required to balance the MTFP to 2022/23.</p> <p><b>Taking the above information into account, we concluded that the risk was sufficiently mitigated and the PCC and Chief Constable each has proper arrangements for informed decision making and sustainable resource deployment.</b></p>



# Independence and ethics

## **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. 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 December 2017 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed in Appendix D.

## **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 each of the PCC and Chief Constable. No non-audit services were identified.

# Audit Adjustments – PCC and 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.

## 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 omission	Detail	Auditor recommendations	Adjusted?
<b>Misclassification</b>	Within the financial instruments note all assets had been classified as loans and receivables. However, as the CCLA Property Fund is traded on an active market and was acquired for the purpose of selling in the short term it should be classified as fair value through profit and loss.	The financial instruments note should be updated to move the CCLA Property Fund financial asset to the fair value through profit and loss classification.	✓
<b>Disclosure</b>	Within the financial instruments note the fair value of PWLB loans had incorrectly been disclosed as £43,042,657 rather than the £37,190,343 as advised by Arlingclose. As a disclosure only, this does not impact on the PCC's financial position.	The PWLB fair value disclosure should be updated to reflect the Arlingclose valuation.	✓
<b>Disclosure</b>	We suggested a number of other minor disclosure amendments and potential improvements to management in relation to presentational changes that were updated the financial statements.	The financial statements should be updated to reflect auditor proposed presentational changes.	✓

# Audit Adjustments – Chief Constable

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**

No adjustments to the draft accounts have been identified during the audit process.

## **Impact of unadjusted misstatements**

No adjustments to the draft accounts have been identified during the audit process.

## **Impact of prior year unadjusted misstatements**

No adjustments were identified during the prior year audit which were not made within the final set of 2016/17 financial statements.

## **Misclassification and disclosure changes**

No misclassification or disclosure changes to the draft accounts have been identified during the audit process, with the exception of minor presentational updates.

The table below provides details of adjustments identified during the 2017/18 audit which have not been made within the final set of financial statements. The PCC and Chief Constable are required to approve management's proposed treatment of all items recorded within the table below:

No adjustments were identified during the prior year audit which were not made within the final set of 2016/17 financial statements.

# Action plan

We have identified one recommendation for the PCC 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 2018/19 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
1	<div><div></div><div>Medium</div></div>	Our review of the fixed asset register identified approximately 1,500 assets that are held at nil value. There is a risk that these assets are no longer in use, and should have been removed from the asset register, or that they are still in use and the useful economic lives used to depreciate these assets are too short.	Management should review all nil value assets to confirm whether they are still in use. Assets no longer in use should be written out of the fixed asset register. Assets which are still in use should be reviewed to determine if the useful economic lives used for depreciation are appropriate.

**Controls**  
● High – Significant effect on control system  
● Medium – Effect on control system  
● Low – Best practice

# Follow up of prior year recommendations

We identified the following issues in the audits of Avon and Somerset PCC's and Avon and Somerset Chief Constable's 2016/17 financial statements, which resulted in two recommendations being reported in our 2016/17 Joint Audit Findings report. We have followed up on the implementation of our recommendations and note one is still to be completed.

	Assessment	Issue and risk previously communicated	Relevant to PCC or Chief Constable?	Update on actions taken to address the issue
1	✓	<p>Journals do not require authorisation prior to being posted to the system. It is possible that fraudulent/erroneous journals could be posted.</p> <p>We noted that in 2015/16 there was a mitigating control in place, with a random sample check of journals performed by the Head of Financial Services (Southwest One) on a quarterly basis. This involved a high level scan of all journals and a random sample check of at least five journals</p> <p>This check has not occurred since the departure of the Head of Financial Services (Southwest One)</p>	Both	<p>The mitigating control of the random sample check of journals by the Head of Finance has been reintroduced in 2017/18.</p> <p>The audit team has reviewed the record of checked journals to confirm that the control is in place.</p>
2	X	<p>The description of a journal can be changed in SAP after the posting has been made. There is the possibility that this ability could be used to mask the true purpose of a journal.</p>	Both	<p>No action has been taken to address this issue, though we recognize that this may be of a lower priority given the planned move to a new finance system later in 2018.</p>

## Assessment

- ✓ Action completed
- X Not yet addressed

# Fees

We confirm below our final fees charged for the audit and confirm there were no fees for the provision of non audit services.

## Audit Fees

	Proposed fee	Final fee
Police and Crime Commissioner Audit	£36,353	£36,353
Chief Constable Audit	£18,750	£18,750
<b>Total audit fees (excluding VAT)</b>	<b>£55,103</b>	<b>£55,103</b>

The proposed fees for the year were in line with the scale fee set by Public Sector Audit Appointments Ltd (PSAA)

# Audit opinion – PCC and Group

We anticipate we will provide the Group and PCC with an unmodified audit report

## Draft Independent auditor's report to the Police and Crime Commissioner for Avon and Somerset

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of the Police and Crime Commissioner for Avon and Somerset (the 'Police and Crime Commissioner') and its subsidiary the Chief Constable (the 'group') for the year ended 31 March 2018 which comprise the Group Comprehensive Income and Expenditure Statement, the PCC Comprehensive Income and Expenditure Statement, the Group Movement in Reserves Statement, the PCC Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Group Balance Sheet, the Group Cash Flow Statement and Notes to the Financial Statements, including the Statement of Accounting Policies, and include the police pension fund financial statements of the Avon and Somerset Police Officers Pension Fund comprising the Fund Account and the note to the financial statements. 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 2017/18.

In our opinion the financial statements:

- give a true and fair view of the financial position of the group and of the Police and Crime Commissioner as at 31 March 2018 and of the group's expenditure and income and the Police and Crime Commissioner's expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2017/18; 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. 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 group and the Police and Crime Commissioner 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.

#### Who we are reporting to

This report is made solely to the Police 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 43 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 and Crime Commissioner those matters we are required to state to the Police 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 and Crime Commissioner as a body, for our audit work, for this report, or for the opinions we have formed.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Finance Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the Police and Crime Commissioner's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The Chief Finance Officer is responsible for the other information. The other information comprises the information included in the Statement of Accounts set out on pages xx to yy, other than the Group and PCC financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 of the group and the Police and Crime Commissioner obtained in the course of our work including that gained through work in relation to the Police and Crime Commissioner's arrangements for securing value for money through economy, efficiency and effectiveness in the use of its resources 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 or a material misstatement of the other information. 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 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 'Delivering Good Governance in Local Government: Framework (2016)' published by CIPFA and SOLACE 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 matter 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 and our knowledge of the Police and Crime Commissioner gained through our work in relation to the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources, 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 have reported a matter 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 have made a written recommendation to the Police 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 have exercised any other special powers of the auditor under the Local Audit and Accountability Act 2014.

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

### Responsibilities of the Police and Crime Commissioner and the Chief Finance Officer for the financial statements

As explained more fully in the Statement of Responsibilities set out on page 14, the Police 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 2017/18, which give a true and fair view, and for such internal control as the Chief Financial 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 group's and the Police and Crime Commissioner'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 the group or

the Police and Crime Commissioner lacks funding for its continued existence or when policy decisions have been made that affect the services provided by the group or the Police and Crime Commissioner.

The Police and Crime Commissioner is Those Charged with Governance.

### 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Report on other legal and regulatory requirements - Conclusion on the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

#### Conclusion

On the basis of our work, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in November 2017, we are satisfied that the Police and Crime Commissioner put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2018.

### Responsibilities of the Police and Crime Commissioner

The Police and Crime Commissioner is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

### Auditor's responsibilities for the review of the Police 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 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 and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in November 2017, as to whether in all significant respects the Police and Crime Commissioner had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. The Comptroller and Auditor General determined this criterion as that necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Police and Crime Commissioner put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2018.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to be satisfied that the Police and Crime Commissioner has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

**Report on other legal and regulatory requirements - Certificate**

We certify that we have completed the audit of the financial statements of the Police and Crime Commissioner in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Signature to be added

Iain Murray  
for and on behalf of Grant Thornton UK LLP, Appointed Auditor

30 Finsbury Square  
London  
EC2A 1AG

Date to be added

# Audit opinion – Chief Constable

We anticipate we will provide the Chief Constable with an unmodified audit report

## Draft Independent auditor's report to the Chief Constable for Avon and Somerset

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of the Chief Constable for Avon and Somerset (the 'Chief Constable') for the year ended 31 March 2018 which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and the Notes to the Financial Statements, including the Statement of Accounting Policies and include the police pension fund financial statements of Avon and Somerset Police Officers Pension Fund comprising the Fund Account and the note to the financial statements. 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 2017/18.

In our opinion the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31 March 2018 and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2017/18; 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. 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.

#### Who we are reporting to

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 43 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.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Finance Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Chief Constable's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The Chief Finance Officer is responsible for the other information. The other information comprises the information included in the Statement of Accounts set out on pages xx to yy, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 of the Chief Constable obtained in the course of our work including that gained through work in relation to the Chief Constable's arrangements for securing value for money through economy, efficiency and effectiveness in the use of its resources 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 or a material misstatement of the other information. 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 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 'Delivering Good Governance in Local Government: Framework

(2016)' published by CIPFA and SOLACE 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 matter 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 and our knowledge of the Chief Constable gained through our work in relation to the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources, 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 have reported a matter 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 have made 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 have exercised any other special powers of the auditor under the Local Audit and Accountability Act 2014.

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

### Responsibilities of the Chief Constable and the Chief Finance Officer for the financial statements

As explained more fully in the Statement of Responsibilities set out on page 9, 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 2017/18, which give a true and fair view, and for such internal control as the Chief Financial 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 the Chief Constable lacks funding for its continued existence or when policy decisions have been made that affect the services provided by the Chief Constable.

The Chief Constable is Those Charged with Governance.

### 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Report on other legal and regulatory requirements - Conclusion on the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

#### Conclusion

On the basis of our work, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in November 2017, we are satisfied that *the Chief Constable* put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2018.

#### 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, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

#### 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 have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in November 2017, as to whether in all significant respects the Chief Constable had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. The Comptroller and Auditor General determined this criterion as that necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Chief Constable put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2018.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to be satisfied that the Chief Constable has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

**Report on other legal and regulatory requirements - Certificate**

We certify that we have completed the audit of the financial statements of the Chief Constable in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Signature to be added

Iain Murray  
for and on behalf of Grant Thornton UK LLP, Appointed Auditor

30 Finsbury Square  
London  
EC2A 1AG

Date to be added



Mark Simmonds  
Chief Finance Officer  
Avon and Somerset Police  
Office of the Police & Crime Commissioner  
Police Headquarters  
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23 March 2018

Dear Mark

### **Planned audit fee for 2018/19**

The Local Audit and Accountability Act 2014 (the Act) provides the framework for local public audit. Public Sector Audit Appointments Ltd (PSAA) has been specified as an appointing person under the Act and the Local Authority (Appointing Person) Regulations 2015 and has the power to make auditor appointments for audits of opted-in local government bodies from 2018/19. The Police and Crime Commissioner for Avon and Somerset and the Chief Constable for Avon and Somerset are both opted-in bodies.

For opted-in bodies PSAA's responsibilities include setting fees, appointing auditors and monitoring the quality of auditors' work. Further information on PSAA and its responsibilities are available on the [PSAA website](#).

### **Scale fee**

PSAA published the 2018/19 scale fees for opted-in bodies in March 2018, following a consultation process. Individual scale fees have been reduced by 23 percent from the fees applicable for 2017/18. Further details are set out on the [PSAA website](#). The scale fee for the Police and Crime Commissioner for 2018/19 has been set by PSAA at £27,992. The scale fee for the Chief Constable for 2018/19 has been set by PSAA at £14,438. The total scale fee for 2018/19 for the audit of the group financial statements of the Police and Crime Commissioner, including the statements of the Chief Constable, is £42,430.

PSAA prescribes that 'scale fees are based on the expectation that audited bodies are able to provide the auditor with complete and materially accurate financial statements, with supporting working papers, within agreed timeframes'.

The audit planning process for 2018/19, including the risk assessment, will continue throughout the year. Fees will be reviewed and updated as necessary as our work progresses.

### **Scope of the audit fee**

There are no changes to the overall work programme for audits of police bodies for 2018/19. Under the provisions of the Local Audit and Accountability Act 2014, the National Audit Office (NAO) is responsible for publishing the statutory Code of Audit Practice and guidance for auditors. Audits of the accounts for 2018/19 will be undertaken under this Code. Further information on the NAO Code and guidance is available on the [NAO website](#).

The scale fee covers:

- our audit of your financial statements;
- our work to reach a conclusion on the economy, efficiency and effectiveness in your use of resources (the value for money conclusion); and
- our work on your whole of government accounts return.

PSAA will agree fees for considering objections from the point at which auditors accept an objection as valid, or any special investigations, as a variation to the scale fee.

### **Value for Money conclusion**

The Code requires us to consider whether the Police and Crime Commissioner has put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources. This is known as the Value for Money (VfM) conclusion.

The NAO issued its latest guidance for auditors on value for money work in November 2017. The guidance states that for police bodies, auditors are required to give a conclusion on whether the Police and Crime Commissioner has put proper arrangements in place.

The NAO guidance identifies one single criterion for auditors to evaluate:

*In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.*

### **Billing schedule**

Fees will be billed as follows:

<b>PCC Audit fee</b>	<b>£</b>
September 2018	6,998
December 2018	6,998
March 2019	6,998
June 2019	6,998
<b>Total</b>	<b>27,992</b>

### **Outline audit timetable**

We will undertake our audit planning and interim audit procedures between January and March 2019. Upon completion of this phase of our work we will issue a detailed audit plan setting out our findings and details of our audit approach. Our final accounts audit and work on the VfM conclusion will be completed between May and July 2019 and work on the whole of government accounts return in August 2019.



Phase of work	Timing	Outputs	Comments
Audit planning and interim audit	January to March 2019	Joint Audit Plan	The plan summarises the findings of our audit planning and our approach to the audit of the Police and Crime Commissioner's accounts and VfM arrangements.
Final accounts audit	May to July 2019	Joint Audit Findings Report (to the PCC as 'the individual charged with governance'))	This report sets out the findings of our accounts audit and VfM work for the consideration of the PCC as the individual charged with governance.
VfM conclusion	January to July 2019	Joint Audit Findings Report (to the PCC as the individual charged with governance)	As above
Whole of government accounts	August 2019	Opinion on the WGA return	This work will be completed alongside the accounts audit.
Annual audit letter	September 2019	Joint Annual Audit Letter to the Police and Crime Commissioner	The letter will summarise the findings of all aspects of our work.

### Our team

The key members of the audit team for 2018/19 are:

	Name	Phone Number	E-mail
Engagement Lead	Iain Murray	0207 728 3328	Iain.G.Murray@uk.gt.com
Senior Manager	Jackson Murray	0117 305 7859	Jackson.Murray@uk.gt.com

### Additional work

The scale fee excludes any work the Police and Crime Commissioner may request that we may agree to undertake outside of our Code audit. Any additional work will be separately agreed and a detailed project specification and fee agreed with the Police and Crime Commissioner.

### Quality assurance

We are committed to providing you with a high quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact me in the first instance. Alternatively you may wish to contact Jon Roberts, our Public Sector Assurance regional lead partner, via Jon.Roberts@uk.gt.com.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'I Murray', with a large, stylized flourish at the end.

**Iain Murray**  
**Engagement Lead**

For Grant Thornton UK LLP

## AVON AND SOMERSET JOINT AUDIT COMMITTEE

July 2018

### JAC Members Comments and Questions on Avon & Somerset PCC and Chief Draft Accounts 2017/18

#### Comments

1. Congratulations to Julian and Mark on CFO narratives, which were clear and concise.
2. Congratulations to the PCC's office, on holding its expenditure at the same level as 2016/17 – not easy, I'm sure. Has this ever been benchmarked against other forces? I suspect it compares favourably.

*Answer – Thank you. We regularly compare to other PCCs and Forces via the published HMIC VFM profiles. We consider Avon & Somerset compares very favourably as the Avon & Somerset OPCC budget is in the lowest spending quartile in terms of OPCC spend per head of population, despite the wide range of activities and projects and commissioning undertaken by the OPCC.*

*In addition, the PCC is underfunded per head of population compared to other PCC areas to the tune of over £10 million per annum or some 200 Police Officers.*

3. And congratulations, too, on attracting HO transformation funding for two worthwhile projects (PCC for Fire Governance and CC for Regional Data Analytics Hub).

*Answer – thank you.*

#### Questions

1. There is a significant underspend in response and large underspends in investigation and enabling services, the sum of which are offset by an enormous overspend in central and miscellaneous costs. Please explain the reasons.

*Answer: - the underspends are caused by high levels of vacancies against the establishment budget in each of these departments.*

*Yes - the Central costs are overspent reflecting the need to increase in the year our centrally funded provisions against legal claims and to increase central revenue funding for Capital.*

2. Overtime continues to be overspent and has been offset against savings made by management of staff vacancies. Is this inevitable, given the nature of police work, and likely to continue, or can overtime be managed down?

*Answer – Overtime this year is £6.4 million which is £1 million less than the previous year. Overtime levels are expected to reduce as vacancies are filled and greater use is made of enabling technologies like mobilisation and data analytics.*

3. Public confidence and victim satisfaction – there appears to be a discrepancy in the reporting of the trend in public confidence, with the PCC accounts saying it was stable during

the year (p8, 3.6, para 3), while the CC accounts say it went up significantly (p6, 4, para 3) from 72.6% the previous year, to 79%. At the same time, the PCC accounts say victim satisfaction went down. How is this reconciled?

*Answer – public confidence figures are released quarterly and do vary through the year, but the March 2018 reports shows confidence at 79% which is an increase compared to March 2017 and may be driven by national factors as much as local factors we believe.*

*Victim satisfaction is a different basket of measures and the Constabulary rate this area as requiring improvement.*

4. Collaboration – It is impossible to assess from the accounts how cost effective the large amount of collaborative provision is, nor its operational performance gauged. There is reference to the internal audit of ROCU. However, whilst the CC narrative states that “In all areas of collaboration we have clear governance frameworks in place to ensure the effective delivery of commonly agreed outcomes” (p12, 2.2), there is a definite need for JAC to instigate arrangements for internal audit of collaborative provision during the next financial year, including a pilot Internal Audit.

*Answer – Noted. To discuss with JAC, Constabulary and Internal Audit.*

- It is commendable that the PCC has consulted and so checked public opinion, on her intention to raise the police precept on the council tax significantly next year. It is likely that most households benefit from policing **indirectly** (through prevention or reduction of crime and ASB, and by the reassurance afforded by visible police presence). I wonder – do we know what proportion of households benefit more directly each year, e.g by police response to incidents and crimes affecting them? Is it possible to find this out and would it be useful or not?

*Answer – We have 1.7 million residents in A&S. In 2017/18 months we had 92,891 distinct victims (not including organisations) of crime (approx. 6% of the A&S population). In the same period we had distinct calls (101/999) from approximately 350,000 distinct phones numbers (cannot remove business/organisations) - (approx. 22% of the A&S population). In addition policing provides local visible reassurance and attendance at high profile events increases public contact.*

5. What is the reason for the doubling (approximately) in Employee Benefit Expenses in 2017/18 from £24,712k to £49,697k? (PCC accounts p46, 8)

*Answer – The employee benefit expenses is the ISA 19 pension current service costs and has increased due to the change in the assumptions for the increase in the salaries.*

6. It was a brave strategy to invest so much in ICT infrastructure during 2017/18 and it would be helpful to understand better how the cost-benefits of this investment will be evaluated next year and subsequently.

*Answer – yes. The OPCC and the Constabulary are jointly working on detailed benefits tracking for major ICT spend. This is being developed at the Programme Boards and will become tangible in 2018/19 as device roll outs enable measures of benefits to be made. These will vary from hard cash measures such as reduced overtime to other operational and productivity measures such as: time in Office; time visible to public; reduction in complaints; amount of BWV used as evidence etc*

7. What is the reason for ceasing the insurance reserve and moving to a provision. What impact does this have?

*Answer – the overall amount of money set aside for insurance claims has slightly increased – but in consultation with our actuarial advisors and our auditors we are treating the whole sum required to be set aside as a provision and not a reserve. This is now in line with other PCCs. There is no impact on risk management from this accounting change.*

8. What savings have been made through the estates strategy over the last 3 years and how have these been reinvested?

*Answer - we have saved around £4 million per annum thus far from Infrastructure programme efficiencies (Fleet and Estates) over the last 5 or so years, with most of this sum being attributable to Estates.*

9. Liquidity Risk. What is the reason for the change in liquidity risk? 31/3/2017 £4,059m 31/3/2018 £62k. Is this a cause of concern?

*Answer – No concern. The year-end balance of money held in call accounts is a point in time snapshot and will vary from day to day. This year end we are holding a slightly higher balance in call accounts but this is just a timing issue as our deposits mature and working capital is consumed. Overall cash levels held on call and in short term deposits (“investments”) remain very constant year on year.*

10. Valuation of property. The uplift in property values is noted. Notwithstanding the possibility of a fall in commercial property values after Brexit, and the need for reserves for depreciation etc, is it possible or desirable to convert some of these assets' rise in value to support operations or to strengthen cash reserves ?

*Answer: This would be interesting but we are not permitted to covert the revaluation reserve and it is strictly an “un-useable” reserve and not counted by the Home Office or others in our PCC reserves total*

11. Have the Fire Brigade made a contribution to the costs of sharing Police premises ? (apologies if this is in there I couldn't spot it) ie have funds been vired across ?

*Answer: Yes the Fire Authority pay their share of the direct costs of the HQ site based on their relative footprint*

12. I would be grateful for a very brief explanation for the changes in demographic assumptions with regards to Police Staff pensions.

*Answer: There is no value attributable to this for 2017/18, as the assumptions have remained the same as 2016/17. The difference between 2015/16 and 2016/17 is due to the multiplier changing from 90% to 85% for males and 95% for females and using updated post retirement mortality tables.*

13. The Commissioning Fund for victims services etc. Is this recurring money ?

*Answer: Yes. The victims commissioned services are funded from a combination of annual award from the Ministry of Justice (circa £2 million) and additional funds set aside by the PCC*

14. OPCC 5.4 (p11) The Chief Constable was successful in securing just over £3.1 million transformation funding to build a regional data analytics hub that will improve decision making across a wide range of participating partners. Data will be sourced from fire, local government and health but critically will the hub be resourced financially after this 2 year funding by these partners?

*Answer – the funding for the Data analytics hub after the period of Transformation funding is not yet decided. It will depend on the success of the hub in 2018/19 and subsequently on partners appetite to provide continuation funding in 2020 and beyond.*

15. Overtime and management of vacancies - How is workforce planning undertaken across the departments of the constabulary to identify skills shortages, recruitment and training needs are meeting the requirements of the Constabulary going forward? Will the current recruitment drive be able to address any/some of these gaps? Are there certain departments that have significant vacancies and how are these being managed?

*Answer – this is a much wider question that just the figures in the accounts and probably requires discussion at the JAC if Members feel this is an area of risk where more assurance is required. The current recruitment drive is filling vacancies and it is planned to be very close to establishment by then end of the 2018/19 financial year. Skills and workforce planning is acknowledged as critical and is an area of improvement to be led by the new HR Director.*

16. Male & Female Employee Numbers – It has been reported that Derbyshire police has the highest gender pay, how does Avon & Somerset compare against the recent figures and how is it addressing this issue?

*Answer – Avon & Somerset Police gender pay gap is 20.4% median pay gap in hourly pay. This is slightly above average. Women are well represented in the most senior police roles*


*(DCC, 2\* ACC) and new recruitment is running ever closer to 50/50. The gap appears to arise because of fewer women in middle/upper middle ranked posts in the Constabulary.*



RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description	Impact	Controls and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR1  Governance failure	Ineffective governance, scrutiny, oversight of services and outcomes delivered by the Constabulary. Ineffective arrangements for complaints and serious cases. Failure to ensure adequate transparency of the OPCC and/or the Constabulary. Failure to ensure effective systems and controls are in place to manage risk and support the delivery of service including fulfilment of the Strategic Policing Requirement.  Failure to hold Chief Constable to account. Failure to address conduct or performance of Chief Constable. Failure to address complaints against the Chief Constable. Failure to ensure Chief Constable sets appropriate culture, ethics and values.	- Reduced Public confidence - Relationship with Constabulary not optimal - Government criticism, penalties - Sub standard performance results and poor inspection outcomes - Force not efficient /effective risks not managed financial loss - reputational risk	Risk owner: PCC / OPCC CEO and CFO  PCC Police and Crime Board PCC Chief Constable 1:1s Representation at Constabulary CMB Qlik sense application Audit Committee, audit, annual governance statement Scrutiny of complaints - IRP Service Delivery assurance OPCC visits Police and Crime Panel meetings DCC attendance at OPCC SLT Staff survey review	4	4	16	PCC and Chief Executive reviewed governance arrangements and a revised governance structure has been adopted with agreement from the Constabulary.
				3	4	12	These include a monthly PCC Board, formalising scrutiny, key decisions and performance tracking. This has replaced PCC-COG Board.
							◀▶
SR2  Police and Crime plan:  Setting the plan, delivery of the plan	Failure to sufficiently assess needs and failure to agree an appropriate Police and Crime Plan with the Chief Constable.  Failure to deliver the Police & Crime Plan.	- PCC priorities not agreed, set or delivered  - Public confidence eroded	Risk owner: PCC / OPCC CEO  PCC/Chief Constable meetings Police and Crime Board Representation at Constabulary CMB Qlik Sense App Audit Committee	5	4	20	A new Police and Crime Plan has been developed collaboratively. Delivery plans underpin the strategy.
				4	4	16	While the Constabulary were unsuccessful in delivering the previous Police and Crime Plan, there is evidence the new plan has been understood and adopted at senior level. Internal assurance mechanisms are in place to evaluate delivery of the Plan's objectives, and there is evidence of progress being made against the majority of these.
							◀▶



RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description	Impact	Controls and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR3  Financial Incapability & VFM	Failure to agree and deliver a balanced Constabulary budget with the Chief Constable.  Running an unsustainable budget deficit running out of funds. Unable to meet financial obligations as they fall due, reserves insufficient to cover deficits. Unable to manage or control budgets. Savings not delivered in sufficient time, sequence or scope. Borrowing and /or Government intervention required.	- Run out of money - require intervention - Govt. intervention - Reputation / public confidence lost - unable to fund adequate or minimum service - unable to fund delivery of PCC priorities - unable to afford change. - inefficiency in use of police funds wastes money and harms reputation	Risk owner: PCC / CFO  Medium and long term financial planning Regular oversight of revenue & capital budget Maintain adequate risk-assessed reserves Audit Committee / Internal Audit Treasury Management strategy in place outcomes reviewed by CFOs and Finance meeting HMIC efficiency inspection regime	4	5	20	Outturn for 17/18 is £8m core underspend used to fund provisions and capital. £8m new savings agreed with Chief mostly from Enabling services in next 4 years. However, a shortfall of £2m is now apparent in these savings due to scope changes and MFSS savings no longer forecast. £16m savings in total needed by March 2023 to balance the MTFP if funding does not improve.  PBR savings delivered. The South West One succession project is on track to deliver identified savings.  Enabling services plan to deliver £6.6m savings underway £5.8million identified and under implementation to date. Capital plan being reviewed - funding gap identified as capital receipts being delivered more slowly than planned.  Reserves being consumed - forecast useable non ring fenced reserves to be £12 million by 2022(4% of net PCC annual budget) Police Funding formula review for 2020.  Precept rise agreed £12 for band D in 2018-19. Assumed same in 2019/20 then revert to 1.99% increase.thereafter. Pay awards assumed at 2% for staff and officers.
	Failure to set precept. Failure to ensure value for money in OPCC and across the delegated budgets to the Chief Constable.			4	4	16	
SR4  Failure to Engage with the public	Failure to effectively engage with local people, communities and stakeholders.	- Reputation / public confidence - Relationship with partners - Police and Crime plan and actual delivery not aligned to	Risk owner: PCC / OPCC CEO/Head of Comms  Meetings with LA chairs/ CEOs; CSP Chairs; local community group leaders PCC Forums, out and about days, attendance at summer events, meeting community groups	4	3	12	Opportunities exist to increase community engagement at forums, events etc. Opportunity to increase engagement with people from diverse communities presented by the establishment of the SOP panel.
	Failure to understand people's priorities and issues re policing and crime.  Not taking account of local people's views,					12	PCC and COG have developed a joint comms plan (proactive and reactive) to ensure closer working and resource allocation. This is working well.  There are concerns over racial tensions in Bristol. There are also two reviews (Neighbourhood Policing and Enquiry Office) underway that have escalated the probability of this risk materialising in recent months.

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description	Impact	Controls and Assurances	Unmitigated / Current Risk			Commentary and Review date
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	only "loud voices" and single issue voices heard.	public concerns and priorities	Web site, twitter & social media  Representation on CSPs, Children's Trusts, LCJB, Health and Wellbeing Boards  OCC/OPCC Comms meetings	4	3	<div></div>	Additional drop-ins and more informal approach seems to be being well-received (Easton Community Centre and Malcolm X Centre).  Engagement activity re precept proposal resulted in gaining views from 400 people in person and 150 contacts into office at point of risk review (12/1)

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description	Impact	Controls and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR5  Commissioning & Services	Failure to:  Deliver community safety, victims services and other partnership outcomes effectively.	<ul style="list-style-type: none"><li>- Delivery failure</li><li>- Reputation / public confidence</li><li>- Relationship with Constabulary and partners</li><li>- Government penalties</li><li>- Poor assessment results</li></ul>	<b>Risk owner:</b> Head of C&P  OPCC Business and Delivery Plan OPCC commissioning team Governance Boards, scheme of governance Victims service established by OPCC/OCC, with regular review meetings OPCC Risk Register OPCC Issue Register	4	4	16	<p>SARC and Custody &amp; Courts referral service re-commissioning processes are complete. SARC to go live 1/10 and C&amp;C will be live 1/7. Some risk to service provision through mobilisation process and at start of new contracts. Service implementation is increasing the complexity of the workload</p> <p>Commissioning plan being finalised for victim services following the engagement phase. Some risk to current service provision given the uncertainty of the future landscape for incumbent providers</p> <p>Working with ASC to put in place out of court disposal pathways - new area of business and some new pathways being established and new providers being worked with. Process could be challenged and timescales for robust commissioning could affect the roll out of the wider work</p> <p>Reducing reoffending pilot projects are in development phase.</p>
				3	4	12 	

RISK			MITIGATION OF RISK	ASSESSMENT		
Risk / Objective	Description	Impact	Controls and Assurances	Unmitigated / Current Risk		Commentary and Review date
				Probability	Impact	Risk Score
<b>SR6</b> <b>Collaboration</b> Failure to deliver effective and efficient regional and other collaborative outcomes	Failure to: Develop and implement effective regional strategy to make the region more efficient and effective Develop and deliver collaboration plans with Wiltshire and Gloucestershire Constabularies to increase efficiency and effectiveness Failure to put in place effective governance and ownership of regional projects and programmes Collaborate with Fire Authorities.	- Inefficient compared to other regions/areas - Government scrutiny/intervention - forced to accept others terms from future alliances or mergers - Poor VFM assessment results	<b>Risk owner:</b> PCC / OPCC CEO/ OPCC CFO  OPCC Business Plan Regional commissioning and programme boards Strategic Collaboration Governance	4	4	16
				4	4	16 
<b>SR7</b> <b>Capacity/ Capability</b> Failure to have adequate capacity and capability within OPCC to effectively fulfil functions	Risk that: i) People in post do not have sufficient knowledge or skills to perform roles to standards of quality and/or to meet deadlines; ii) there is insufficient transfer of knowledge that would provide cover/resilience; iii) there is insufficient capacity in workloads to perform role to standards of quality and/or to meet deadlines.	- Increased likelihood of materialisation of risks through delivery failure (governance, scrutiny, commissioning of services, engagement with public); - damaged relationship with public, constabulary and/or partners.	<b>Risk owner:</b> CEO / OPCC HR Manager (supported by SLT)  OPCC Business Plan PDR process and regular supervisory sessions SLT, Delivery plan meetings and Team meetings (to share knowledge, resolve issues) OPCC HR policies Resource planning	4	4	16
				4	4	16 

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description	Impact	Controls and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR8  Failure to meet <b>OPCC Statutory Requirements</b>	Failure to:  Set Policing Plan / Priorities (as above). Set Policing Precept budget (as above). Deliver community safety, victims services and other partnership outcomes effectively. Operate an effective Custody Visiting Scheme. Provide effective oversight of complaints against Chief Constable. Failure to follow legal and other guidance to ensure transparency of OPCC work.	- Delivery failure - Reputation / public confidence - Relationship with Constabulary and partners - Government penalties - Poor assessment results	Risk owner: PCC / OPCC CEO, CFO, Office/HR Manager and Head of C&P  OPCC Business Plan Police and Crime Plan / Annual Report OPCC commissioning team Governance Boards, scheme of governance Annual Assurance Statement Audit Committee / Internal Audit Victims service established by OPCC/OCC Transparency Checklist OPCC Risk Register OPCC Issue Register	4	3	12	OPCC Business and Delivery Plan is developed with workstreams that detail activity covering all statutory requirements.
				3	3	9	OPCC team appointed owners to statutory duties.
						The GDPR will come into force in May 2018 and as yet we are uncertain of the gap between how data is currently handled and how it will need to be handled under the new Act. Organisations breaching the Act may be financially penalised. Until it is clear what will be required to maintain compliance, the probability of this risk has been raised. Guidance may be produced in insufficient time to prepare ahead of the Act's implementation.  COPAC transparency award received.	

<b>MEETING:</b> Joint Audit Committee	<b>Date:</b> 5 <sup>th</sup> July 2018	
<b>DEPARTMENT:</b> Transformation and Improvement Directorate	<b>AUTHOR:</b> Michael Flay, Governance Secretariat Manager	<b>12</b>
<b>NAME OF PAPER:</b> Summary of HMICFRS, Internal Audit and Statutory Case Review Recommendations		<b>COG Sponsor:</b> DCC Crew

## 1. PURPOSE OF REPORT AND BACKGROUND

This report contains summaries of progress against recommendations for inspection and audit reports published for 2016 /17 and 2017 /18.

The agreed Inspection and Audit process and approach is set out in the Guidance for Business Leads. Progress updates from the Business Leads are recorded on the AFI Tracker. All recommendations are overseen by the Governance Group, chaired by the DCC.

A QlikSense App has been produced that covers HMICFRS and RSM recommendations. The app allows users to filter recommendations by inspection body, COG Lead, Business Lead as well as open and closed statuses; the Inspection Recommendations App can be accessed via Pocketbook, and sits within the Police and Crime Plan App.

### Section A

HMICFRS reports contain recommendations that require action from specific forces; action from all forces; action from national bodies such as the College of Policing, the Home Office and action from ACPO Leads. Not all require a response from Avon and Somerset Constabulary. Some recommendations are addressed to a combination of organisations, and some are dependent on action from other agencies taking place in order for forces to progress their part of the recommendation.

The term 'recommendation' used within this report covers recommendations, causes of concern and areas for improvement.

HMICFRS are reviewing progress made against existing recommendations as part of the PEEL Program.

### Section B

Internal audits are undertaken by RSM, the Internal Auditors. The yearly internal audit programme is agreed and approved by the Joint Audit Committee (JAC) Members. The JAC Members follow a risk based audit approach when identifying audit themes to ensure they add value and avoid duplication with existing assurance processes. Recommendations from internal audits will be reviewed by the Governance Group.

At the close of each audit RSM provide a Final Report. Twice a year RSM undertakes a Follow Up Audit of all High and Medium recommendations and report back to the JAC on what progress has been made.

### **Section C**

In response to the request made by the Joint Audit Committee in March 2018, this quarters report includes a section summarising the statutory Case Review recommendations which the constabulary are managing. The data presented within this report was drawn from the most recent update provided to the strategic lead, ACC Nikki Watson on 13<sup>th</sup> June 2018.

Due to this being a new piece of assurance for the committee, Section C of this report contains some context and background to help members understand how the Constabulary is managing this work.

## **2. HMICFRS OUTCOME/ FINDINGS (SECTION A)**

### **HMICFRS Inspection Findings 2016/2017**

- The **2016/17** HMICFRS reports contained **28** recommendations, **5** of these require a national response. **23** require a response from the force.
- Of the **23** recommendations the constabulary needed to action **7** remain open:

- HMICFRS PEEL Effectiveness – Force Report  
Business Lead DCI Chris Saunders

The force specific Effectiveness report was **published on 2 March 2017**, and contained **5** AFIs (Areas for Improvement). **1** remains open (around managing offenders), and is being progressed following advice given during the recent 2017 PEEL Effectiveness fieldwork visit. HMICFRS agreed the remaining **4** AFIs are closed.

- Crime Data Integrity  
Business Lead FCIR Su Polley

The force report, **published on 9 February 2017**, contains four Causes of Concern, from which HMICFRS have made **8** recommendations and **4** AFIs (Areas for Improvement). **3** recommendations and **2** AFIs remain open and are being reviewed by the FCIR, none are overdue, and an action plan has been formulated. Progress is being overseen by the Crime Data Core Group chaired by ACC Nikki Watson.

- HMICFRS PEEL Legitimacy  
Business Lead Cathy Dodsworth, Head of HR

The force specific Legitimacy report was **published on 8 December 2016**, it contained 5 recommendations. **1** recommendation remains open and sits with HR, with a completion date of April 2018.

### **HMICFRS Inspection Findings 2017/2018**

- As at December 2017 HMICFRS reports published during **2017/18** contain **56** recommendations, **29** of these require a national response. **27** require a response from the force, **3** have been closed and **24** are being progressed.
- **20** recommendations that require action by the force remain open.
  - A progress report on the police response to domestic abuse

Business Lead Supt Marie Wright

The national report was **published on 14 November 2017**. The report contains **9** recommendations, **7** require action by the force, all **7** are open and in progress.

- PEEL Efficiency Report  
Business Lead Nick Adams / Matthew Kent

The report was **published on 8 November 2017**. **1** recommendation for the force is open and in progress.

- The policing response to modern slavery and human trafficking  
Business Lead DCI Mark Edgington

The report was **published on 24 October 2017**. **11** recommendations, **4** require a national response and **7** require action by the force. All **7** are open and in progress.

- PEEL Legitimacy Report  
Business Leads Cathy Dodsworth and Supt Rich Corrigan

The force specific report was published on **12 December 2017**, and contained **4** AFIs. **1** AFI is complete and **3** remain open and in progress.

The National report was published on 12 December and contained **2** recommendations; both require action from the force and remain open.

- PEEL Effectiveness Report for Avon and Somerset  
Various Business Leads

The report was **published on 22 March 2018**. The report contains **6** recommendations for the force, all **6** remain open.

- PEEL Effectiveness National Report  
Various Business Leads

The report was **published on 22 March 2018**. The report contains **4** recommendations, **3** require action by the force and these **3** remain open.

### 3. RSM OUTCOME/ FINDINGS (SECTION B)

#### RSM Internal Audit Findings 2016/17

- In 2016 /17 RSM made a total of **77** recommendations, **8** remain open.
- Crime Data Integrity Report  
Business Lead FCIR Su Polley

**6** of the **9** Recommendations remain open and in progress, timescales for completion are March / April 2018.



- Policy Review  
Business Leads Supt Carolyn Belafonte and FCIR Su Polley

**2** of the **6** Recommendations are open and being progressed, timescales for completion are April 2018.

#### **RSM Internal Audit Findings 2017/18**

- As of December 2017 RSM have made a total of **62** recommendations so far, **39** remain open.

- Management and Leadership Development Workshop  
Business Leads Cathy Dodsworth, Head of HR and Mike Carter, Head of LaD

Of the **6** Recommendations **3** remain open and in progress, timescale for completion May 2018.

- Volunteers  
Business Leads Cathy Dodsworth, Head of HR, and the Special Constabulary Coordinator and the Volunteers Coordinator

Of the **13** Recommendations **7** remain open and in progress, with completion dates up to June 2018.

- Equalities Representative Workforce  
Business Leads DCC Sarah Crew, Cathy Dodsworth Head of HR and Mark Milton, Director of People

Of the **6** Recommendations **1** recommendations remain open with completion dates up to April 2018.

- Performance Management  
Business Lead, Cathy Dodsworth, Head of HR

All **6** Recommendations remain open with completion dates up to March 2018.

- Data Quality  
Business Lead, Head of Business Improvement

Of the **4** recommendations **2** remain open with completion dates up to March 2018.

- Legal Claims  
Business Lead Ellena Talbot, Director of Legal Services, and Michael Flay, Governance Secretariat Manager

Of the **2** recommendations **1** remains open and an update is currently being prepared.

- Business Continuity & Disaster Recovery  
Business Leads Stephen Mulvihill Contingency Planning Manager, Gareth Price Project Manager and Rob Mansfield Customer Service Manager

All **4** Recommendations remain open with completion dates up to May 2018.

- Training  
Business Lead Mike Carter, Head of LaD

All **5** Recommendations remain open with completion dates up to December 2018.

- Financial Controls  
Business Lead Cassie Skinner, Financial Services Manager

The report contained **3** Recommendations, **1** remains open.

- Follow Up Part 2  
Various Business Leads

The report contained **7** Recommendations, all **7** remain open.

- IT Projects – Benefits Realisation  
Business Lead James Davis, Strategy and Transformation Portfolio Manager

The report contained **2** Recommendations, **2** remain open.

#### 4. STATUTORY CASE REVIEW RECOMMENDATIONS (SECTION C)

##### Summary of the Recommendation Process:

Recommendations usually form part of the Police IMR<sup>1</sup> but can also be proposed at different stages of the review process and included in latter reports.

When the constabulary receive recommendations, usually once the IMR has been completed, an email is sent to the relevant Theme Lead making them aware of the recommendation and requesting regular updates. The Theme Lead should however already be aware of the recommendation having had the opportunity to have discussed it with the IMR author earlier in the process.

The role of the theme leads should then formulate a plan of action for each recommendation including time scale and then feedback to the Policy and Review team. Theme leads are asked for updates every 3 months.

The theme lead will have responsibility for:

- considering the actions necessary to implement each recommendation and identifying appropriate action owners
- agreeing with each action owner the action(s) that will enable the recommendation to be implemented, together with realistic timescales

<sup>1</sup> An Individual Management Review (IMR) is a written report produced by each agency involved in a Serious Case Review/ Domestic Homicide Review/ Safeguarding Adults Review. The report will provide an analysis of the agency's contact with the victim, perpetrator, family etc. to identify good practice and learning opportunities, providing recommendations for improvement where appropriate.

- maintaining an understanding of progress with the completion of agreed actions
- advising the Policy and Review Team of progress with each action and of their completion
- ensuring that any learning that can be gained from the Review is achieved and, in the first instance, reported

The responsible chief officer is ACC Nikki Watson, who meets monthly with the policy and review team to maintain close oversight of the progress of each recommendation. At this forum ACC Watson will review and discuss the recommendations, approving the closure of recommendation when complete. This meeting informs the Standards and Confidence meeting chaired by DCC Crew, where the progress of recommendations is also discussed.

Governance oversight for the implementation of case review recommendations are captured within the Constabulary Management Board (CMB) framework, with C/Supt Jon Reilly reporting quarterly on the 16 strands of vulnerability and subsequent to CMB the same assurance is then provided to the Police and Crime Board.

### **Current Recommendations**

During the month of May, 10 recommendations were closed.

- 2 from Becky Watts (DHR)
- 1 from Kamil Ahmed (SAR)
- 3 from Derrick Carr (SAR)
- 3 from Op Brooke / Op Fenestra outstanding actions
- 1 from Brixey Teager (SCR)

A further 15 recommendations were closed on 13<sup>th</sup> June, 7 DHR recommendations, 3 SAR recommendations and 5 SCR recommendations.

As of 13<sup>th</sup> June 2018 there are:

- 23 open recommendations from 15 case reviews (9 Domestic Homicide Reviews; 3 Serious Case Reviews and 3 Safeguarding Adults Reviews)

### **5. DIVERSITY**

There are no diversity issues.

### **6. SUSTAINABILITY**

There are no sustainability issues.

### **7. RECOMMENDATIONS**

There are no recommendations.