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Date : 18th September 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 **10:30** on **26th September 2018** in the **Main Conference Room, Police Headquarters, Portishead.**

Joint Audit Committee Members are invited to attend a pre-meeting at 09:00 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 Tel: 01275 816377 email: 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 1st 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

Telephone: 01275 814677

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Email: JAC@avonandsomerset.pnn.police.uk

(vi) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

AGENDA

26th September 2018, 10:30

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

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 5th July 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) Regional Collaboration Update (Verbal Update)**
- 7. Internal Audit (Report 7):**
 - a) Governance**
 - b) Health & Safety**
 - c) Income Generation**
 - d) Follow Up**
 - e) Progress Report**
- 8. External Audit (Report 8):**
 - a) Joint Annual Audit Letter**
 - b) Update**
- 9. Office of the Police and Crime Commissioner Strategic Risk Register (Report 9)**
- 10. Constabulary Strategic Risk Register (Report 10)**

11. **Summary of HMIC and Internal Audit Recommendations (Up to date information from Qlik at the Meeting)**

Part 2

Items for consideration without the press and public present

12. **Exempt minutes of the Joint Audit Committee Meeting held 5th July 2018 (Report 12)**

**MINUTES OF THE JOINT AUDIT COMMITTEE MEETING HELD ON WEDNESDAY
5th JULY 2018 AT 14:00 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

Sarah Crew, Deputy Chief Constable
Julian Kern, OCC CFO
Mark Milton, Director of People and Organisational Development
Nick Adams, Deputy Director – Transformation and Improvement

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

Mark Simmonds, OPCC CFO
Karin Takel, OPCC Strategic Planning and Performance Officer
Alaina Davies, OPCC Resources Officer

Also in Attendance

Jackson Murray, Grant Thornton
Iain Murray, Grant Thornton
Mark Jones, RSM
Victoria Gould, RSM
Sue Mountstevens, Police and Crime Commissioner

13. Apologies for Absence

Andy Marsh, Chief Constable

14. Emergency Evacuation Procedure

The emergency evacuation procedure for the Conference room was noted.

15. Declarations of Interest / Gifts / Offers of Hospitality

None.

16. Public Access

There were no requests for public access

**17. Minutes of the Joint Audit Committee Meeting held on 21st March 2018
(Report 5)**

RESOLVED THAT the minutes of the meeting held on 21st March 2018
were confirmed as a correct record and signed by the Chair.

Action update:

Minute 44b(iii) The Force Management Statement is now complete and will be circulated to Joint Audit Committee members.
Action Closed

Minute 44c The Constabulary have just received the results of the Wellbeing survey which were discussed at the Diversity Board yesterday. Members were informed that the return rate was 48% which is consistent with previous return rates but the Constabulary acknowledge there is work to do to improve this. The Director of People and Organisational Development will forward results to the Joint Audit Committee Members.

Minute 7f OPCC are working on a timeline and plan of actions for the recruitment of new Joint Audit Committee Members.
Action Closed

Minute 8a External Auditors amended the information on page 7 with regard to the employee remuneration risk so that it is clearer. The amended report has been published on the PCC's website. **Action Closed**

Minute 8b External auditors are looking to hold a regional event in September 2018 and will liaise with the OPCC to identify dates when Joint Audit Committee Members are available.

Minute 11 The Constabulary are now including tracking of Serious Case Review and Domestic Homicide Review recommendations in the Summary of HMICFRS and Internal Audit Recommendations Report. **Action Closed**

18. Business from the Chair

a) Police and Crime Board

Members have received a briefing from the OPCC CFO and have read the public minutes from the Police and Crime Board for the last quarter. The OPCC CFO updated the Joint Audit Committee on some discussions at the latest Police and Crime Board held yesterday:

- Demand work linked to capacity.
- Public consultation on the 2019-20 council tax precept. The Constabulary will recruit to establishment during 2018-19 and require the increase in council tax precept to ensure that the establishment numbers don't need to decrease in 2019-20.
- Multi-Force Shared Services (MFSS) – final PA consulting report will be available shortly and a decision will be made in July regarding the future of this project. A letter has been issued to the MFSS Management Board today with regard to costs.

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- Roll out of mobile technology is already showing benefits and the response has been positive. So pleased with progress in this area.

b) Update on IOPC Investigations

There are currently 13 active independent IOPC investigations which is an increase of 11 since the Joint Audit Committee last met in March 2018. The increase in numbers is a reflection of the new IOPC responsibilities and increased capacity which the Constabulary feel is positive.

An update was given on the two outstanding cases from March. Of the 11 new cases 7 referrals relate to death or serious injury following police contact.

4 of the 11 new referrals reflect a new remit of the IOPC to investigate concern of abuse of authority which had previously been investigated by the Professional Standards Department with the supervision of the IPCC. The Constabulary feel that the IOPC running an independent investigation is the right approach and welcome this change.

The Constabulary and PCC continue to build good relationships with the IOPC and there is a real sense of shared interest in public confidence. The Regional Director has been arranging staff visits to the force to understand the context in which the police operate. The PCC was assured by the IOPC Regional Director at a recent meeting that Avon and Somerset are not outliers in terms of the number of active independent IOPC investigations.

c) Joint Audit Committee Terms of Reference

The amendment to the Joint Audit Committee Terms of Reference was agreed. The Committee discussed the possibility of extending the length of terms of the Joint Audit Committee Members by 1 extra year to 2020, due largely to limited capacity within the Office of the Police and Crime Commissioner to run a successful recruitment campaign at present (this does not include the Chair as her term is not due to come to an end yet).

Internal and external auditors were comfortable with this suggestion as the current committee works well but confirmed that the final decision to do this is to be taken by the PCC and Chief Constable. It was agreed that it should be clear that this extension will be for one year only. The Terms of Reference should include the option to make this type of decision, the decision making process and how the decision should be ratified.

The Committee are keen that the recruitment process begins in good time to ensure new Members are appointed in advance of the end of this 1 year extension.

RESOLVED THAT

- i. The PCC and Chief Constable should make a decision regarding extending the length of terms of the current Joint Audit Committee Members by one extra year; and
- ii. The Joint Audit Committee Terms of Reference should include the option to extend the Joint Audit Committee Members length of terms by 1 extra year in exceptional circumstances – this should include the decision making process and how this decision should be ratified.

d) Annual Report

RESOLVED THAT the error on page 4 of the Annual Report regarding the Joint Audit Committee Chair length of term should be corrected and the amended version be published on the PCC's website.

19. Internal Audit Reports:

a) Annual Internal Audit Report (Report 7a)

No changes from the draft report issued to the Joint Audit Committee in March 2018.

b) Additional Payments (Report 7b)

Reasonable assurance was given with regard to additional payments. The Committee was assured that there are no actions regarding payroll controls. The Director of People and Organisational Development asked for this audit as some issues had been flagged internally and he was seeking an internal audit opinion. The Internal Audit confirmed that the processes are sufficient but need to be applied correctly and consistently.

The Constabulary explained that issues with Market Supplements relate to inadequate scrutiny of payments and the correct authority being given at the right time.

The OCC CFO pointed out that he should be listed on page 1 of the report as one of the Client Sponsors due to the possible financial implications the audit had the potential to flag up.

The Chair raised the gender pay gap which was discussed – this is affected by the number of males in higher ranking positions within the organisation. The Constabulary have a strategy of encouraging a greater number of women into higher ranking roles. Members were assured that men and women are paid equally for the same role.

c) Crime Prevention and Community Engagement (Report 7c)

Reasonable assurance was given on Crime Prevention and Community Engagement with two medium actions regarding evaluation of work undertaken. The Constabulary accept that whilst projects are evidence

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based, trialled and piloted improvement is needed in effectively checking the longer term benefits once implementation is complete. The Constabulary need to have KPIs and performance monitoring to be confident of the benefits achieved.

The PCC is assured regarding the work that the Constabulary are doing but will always push the Constabulary to try more initiatives to make improvements and as such there is a risk that some might not work – the pilots need to be evaluated well going forward.

The leadership culture is important in driving this forward.

d) Workforce Pressures (Report 7d)

Reasonable assurance was given in relation to workforce pressure and the Constabulary agreed with the findings of the audit. The two actions relate to succession planning. The Constabulary are working on a workforce planning Qlik Sense app and developing a programme to better identify future talent and capability.

The Duty Management Team are changing to become a Resource Planning Team which creates efficiency opportunities, better analytical capacity and ability to plan for years in advance. This team should be in place in Autumn 2018 and showing results by 2019.

The MFSS decision impacts this area of work and also regional collaboration impacts. Also there are risks of other agencies draining the resource of skilled workers so as well as recruiting to establishment for Police Officers and PCSOs the Constabulary need to be looking at the recruitment in specialist areas.

e) Progress Report (Report 7e)

Discussed moving back the GDPR audit to September as advised by the Head of Legal Services to allow time for the appointment of the Data Protection Officer (DPO). Members were happy with this suggestion if the Health and Safety audit can be brought forward.

RESOLVED THAT the GDPR audit will be pushed back to September 2018 and the Health and Safety audit will be brought forward.

20. External Audit Updates:

a) Joint Audit Findings (Report 8a)

The external auditors are proposing an unqualified opinion on both the PCC and Chief Constable's financial statements and Value for Money arrangements. The external auditors are working with the OPCC and Constabulary to ensure all the work is done and the final accounts are signed by 31st July 2018.

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There are no significant issues arising from the audit risks at pages 6 to 8 of the document. All accounting policies on pages 9 and 10 are assessed as green.

A goods receipt error is mentioned but Members were assured that this is not a material issue.

Accounting for collaboration needs to be looked at in more detail next year. The external auditors suggested the Constabulary look at the Fixed Asset Register as there are currently a number of assets held on the register with a nil value.

There is a small year-end underspend but that is a timing issue and Members were assured that the money is committed. Prudent assumptions are made in the Medium Term Financial Plan (MTFP) and the savings in the early part of the MTFP are soundly based. Decisions regarding MFSS and Tri-Force are expected to impact on savings.

The Committee also discussed that another Comprehensive Spending Review is expected in 2019. The Constabulary as well as the OPCC have been making it known that capital is underfunded. The unfairness of the current funding formula was also discussed and it was noted that if the formula was adjusted and Avon and Somerset received adequate funding per head of population then that would be equivalent to 300 extra police officers.

RESOLVED THAT the Joint Audit Committee recommend that the PCC and the Chief Constable formally approve and sign the accounts.

b) 2018/19 Audit Fee Letter (Report 8b)

This is the first audit fee letter under the new PSAA contract and the total cost is a 25% reduction on the 2017/18 fee.

21. Annual Accounts and Governance Statement: Joint Audit Committee Questions and Answers

RESOLVED THAT the published version of the Joint Audit Committee Questions and Answers on the Annual Accounts and Governance Statement should be amended at Q10 to say that it is an “unusable reserve” and the spelling at Q11 should be amended to vired instead of via’d.

22. Office of the Police and Crime Commissioner Strategic Risk Register (Report 10)

SR5 Commissioning & Services – this risk is rising due to capacity issues within the Office of the Police and Crime Commissioner (OPCC). The OPCC has had to reprioritise to focus on statutory duties in order to stabilise the impact on other risk areas.

SR6 Collaboration – MFSS decision not yet made. Decision made regarding Tri-Force. The Committee discussed whether this risk should be separated out into collaborations with other forces and collaborations with other partners. It

was agreed that it should remain as one risk but that the commentary could provide the detail and the rationale for how the risk grading was assessed.

RESOLVED THAT commentary for SR6 Collaboration will set out the types of collaboration and the rationale for how the OPCC arrived at the risk assessment score.

23. Constabulary Strategic Risk Register (Report 11)

Members were informed that the Constabulary have significantly reviewed the Strategic Risk Register since the report was submitted following completion of the Force Management Statement (FMS). The Constabulary highlighted the following amendments to risk ratings:

SR1 Loss of legitimacy and public confidence – the total unmitigated score is raised four points to 16 and the mitigated score is raised four points to 12. This takes into account the risk relating to community tension issues in Bristol and the number of IOPC investigations.

SR2 Inability to attract, recruit, retain and deploy a diverse workforce – unmitigated score is raised to 16. This is as a result of not recruiting to establishment as quickly as the Constabulary/ PCC anticipated, workforce representation, MFSS and the recent survey results.

SR3 Lack of Capacity and Capability to deliver an effective policing service – mitigated score raised to 12 due to seasonal demand as well as other demands placed on the force at the same time e.g. assisting in the policing of the US Presidential visit to the UK.

SR4 Failure to deliver effective regional or other collaboration outcomes – the unmitigated and mitigated risks have both reduced. This is a result of Tri-Force and Forensics decisions.

SR6 Data quality – the mitigated and unmitigated scores are both now 16 as improvements have not been seen as quickly as the Constabulary anticipated.

SR7 Failure to deliver sufficient progress towards Police and Crime Plan priorities and ambitions – the unmitigated risk is raised to 16 due to increasing demand and abstraction of resources.

SR8 GDPR – the risk score remains the same but the Constabulary hope to have removed this risk from the register by the time the Joint Audit Committee meets in September as the new Data Protection Officer (DPO) should be in place by then.

The Constabulary want to ensure that risks link to the four corporate strategies. The Constabulary are currently looking into identifying three simple things that individuals in the organisation can do to improve data quality which will then be clearly communicated.

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

RESOLVED THAT

- i. Names should be removed from this report in future as it a public document and instead only job titles should be included; and
- ii. External audit recommendations should be included in this report in the future so that it is all encompassing.

25. Exempt Minutes of the Joint Audit Committee Meeting held 11th January 2018 (Report 12)

EXEMPT MINUTES

The meeting concluded at 16:20

CHAIR

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ACTION SHEET

MINUTE NUMBER	ACTION NEEDED	RESPONSIBLE MEMBER/ OFFICER	DATE DUE
Minute 44c Staff Culture and Wellbeing 11th January 2018	<p>The Joint Audit Committee would like to be kept sighted on the results of the Wellbeing Survey.</p> <p>5th July 2018 Update: Results to be forwarded to Joint Audit Committee Members.</p>	Director of People and Resources	TBC
Minute 8b Audit Progress Report and Sector Update 21st March 2018	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
Minute 18c(i) Joint Audit Committee Terms of Reference 5th July 2018	The PCC and Chief Constable should make a decision regarding extending the length of terms of the current Joint Audit Committee Members by one extra year	OPCC Office and HR Manager	1 st August 2018 PCB
Minute 18c (ii) Joint Audit Committee Terms of Reference 5th July 2018	The Joint Audit Committee Terms of Reference should include the option to extend the Joint Audit Committee Members length of terms by 1 extra year in exceptional circumstances – this should include the decision making process and how this decision should be ratified.	OPCC Office and HR Manager	Immediate
Minute 18d Joint Audit Committee Terms of Reference 5th July 2018	Error on page 4 of the Annual Report regarding the Joint Audit Committee Chair length of term should be corrected and the amended version be published on the PCC's website.	OPCC Resources Officer	Immediate
Minute 19e Internal Audit: Progress Report 5th July 2018	GDPR audit will be pushed back to September 2018 and the Health and Safety audit will be brought forward.	RSM	Immediate
Minute 21 Annual Accounts	Published version of the Joint Audit Committee Questions and Answers on the Annual	OPCC Resources Officer	Immediate

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and Governance Statement: Joint Audit Committee Questions and Answers 5th July 2018	Accounts and Governance Statement should be amended at Q10 to say that it is and “unusable reserve” and the spelling at Q11 should be amended to vired instead of via’d.		
Minute 22 Office of the Police and Crime Commissioner Strategic Risk Register 5th July 2018	Commentary for SR6 Collaboration will set out the types of collaboration and rationale for how the OPCC arrived at the risk assessment score.	OPCC Strategic Planning and Performance Officer	26 th September 2018
Minute 24(i) Summary of HMIC and Internal Audit Recommendations 5th July 2018	Names should be removed from this report in future as it a public document and instead only job titles should be included	Deputy Director – Transformation and Improvement	26 th September 2018
Minute 24(ii) Summary of HMIC and Internal Audit Recommendations 5th July 2018	External audit recommendations should be included in this report in the future so that it is all encompassing.	Deputy Director – Transformation and Improvement	26 th September 2018



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

Governance

REVISED FINAL

Internal audit report: 2.18/19

29 August 2018

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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	20 June 2018	Internal audit team	Mark Jones - Head of Internal Audit Victoria Gould - Client Manager Vanessa Cook - Lead Auditor
Draft report issued	3 August 2018		
Responses received	16 August 2018		
Final report issued	17 August 2019	Client sponsor	John Smith - OPCC Chief Executive Karin Takel - OPCC Strategic Planning and Performance Officer Michael Flay - Constabulary Governance Manager
Revised final report	29 August 2018		
		Distribution	Mark Simmonds – OPCC CFO Julian Kern – Constabulary CFO John Smith - OPCC Chief Executive Karin Takel - OPCC Strategic Planning and Performance Officer Michael Flay - Constabulary Governance Manager

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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.

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1 EXECUTIVE SUMMARY

1.1 Background

A governance audit was undertaken as part of the 2018/19 internal audit plan. Governance has not been reviewed by internal audit since PCCs were first elected in 2012.

Avon and Somerset Constabulary is responsible for delivering the PCC's Police and Crime Plan 2016-21. Police and Crime Plans are statutory documents that all PCCs are required to produce to outline the strategic direction for their term in office.

The strategic priorities of the current PCC are:

1. Protect the most vulnerable from harm
2. Strengthen and improve your local policing teams
3. Ensure Avon and Somerset has the right people, right equipment, right culture
4. Working together effectively with other police forces and key partners to provide better services to local people

In order to earn the trust and confidence of the public and maintain the legitimacy of its policing role, the Constabulary and PCC must demonstrate a transparent commitment to integrity, ethical values and robust governance.

1.2 Conclusion

We found that governance meetings are taking place as described, however there are some 'housekeeping' issues with terms of references not being kept up to date or missing, and formal minutes are not taken for key decision-making boards, such as the Constabulary Management Board. We found that this made it difficult to assess who had attended and which reports had been presented from the sub-groups, exposing the organisations to the risk that the sub-boards are not operating effectively or feeding into the overall assurance plan.

Partnership meetings which are owned and managed outside of the OPCC were found to be mutually attended, however the OPCC does not hold the terms of reference for all of the partnership meetings attended which can lead to duplication in reporting to partners or potentially unintentionally failing to fulfil the expectations of that forum.

Overall, we found nothing to indicate any systemic governance failure, and received positive feedback from those individuals and partners spoken to, however the Constabulary does have an opportunity to further enhance the transparency of its governance and assurance arrangements.

Internal audit opinion:

Taking account of the issues identified, the JAC and OPCC 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:

We reviewed the governance framework across both the Constabulary and OPCC, looking to assess whether groups and forums are delivering effective governance in line with terms of reference and good practise.

The Constabulary Strategy Board sits at the top of the Constabulary governance structure, however we found that this board does not have terms of reference, therefore we are unable to conclude whether it is discharging its responsibilities and performing effectively.

The Constabulary Management Board does have terms of reference however they do not set out the required membership. The output from the meeting is in the form of capture notes rather than formal minutes, which meant we were therefore unable to conclude on appropriate attendance at the meetings and full coverage of topics.

The Police and Crime Board focuses on key decisions, assurance and accountability in relation to the delivery of the Police and Crime plan as well as associated risks and issues. It has an assurance plan to receive updates against each PCC priority throughout the year. We could see this being delivered following review of minutes and agendas.

We were able to evidence a number of other sub-meetings that feed into the overarching governance framework, and identified some housekeeping improvements required around terms of reference and upward reporting.

We received positive feedback from staff and partners interviewed as part of the audit, and benchmarking of our other police clients indicated that Avon and Somerset's framework is advanced, but with room to improve clarity and documentation. We have also provided some benchmarking ideas below that the OPCC and Constabulary can consider adopting.

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.

Area	Control design not effective*		Non-Compliance with controls*		Agreed actions		
					Low	Medium	High
Governance	3	(18)	6	(18)	6	4	0
Total					6	4	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.

1.5 Additional feedback

During the audit we were asked to consider if the frequency of the Constabulary management meetings aligned to practices seen across other forces. We found that a similar large force holds its executive meetings (its version of CMB) bi-monthly, although we learned this is currently subject to a governance review and may change. Other meetings identified in other similar forces include:

- Public Accountability – monthly
- Executive Board – bi-monthly
- Business Change Board – monthly
- JAC – quarterly
- Joint Negotiating and Consultative Committee – quarterly
- Less formal / documented groups: Executive Group (weekly) and Heads of Function (monthly).

Should Avon and Somerset decide to move to bi-monthly or even quarterly meetings they should ensure that there is a mechanism for approvals and decisions required for example, for the monthly programme boards, allowing for projects to move forward in timely manner.

Aligning governance and risk management

Another UK police force has recently won an innovation award for its newly implemented approach to aligning governance and risk management, to create a more dynamic plan which can be an easy to use assurance management tool for the OPCC, CMB and JAC.

An analysis of some of the high-profile public service failings over the past few years and their resulting investigations have shown that the lack of compliance with basic day-to-day controls has been at the root cause of the disasters (Baby P, Mid Staffs, Carillion).

Governance frameworks should focus on the flow of information and assurance to senior management and boards, that those mitigations and controls in place are being applied and working effectively, however, many strategic risk registers ignore the basic controls in place which are being relied upon to mitigate risks down to a tolerable level.

This new approach suggests that organisations should therefore focus more on what needs to be done to achieve the required outcomes, rather than the failure to achieve that outcome – so turning around the perspective.

The approach incorporates an 'organisational infrastructure' to embed accountability and compliance right through an organisation, to create a culture of governance as business as usual, but also a diagnostic for problems and issues.

The organisational infrastructure is broken down into domains to cover all elements of the governance of organisations no matter the size or complexity. This will help to build the ideal framework to assess the existence of and compliance with controls and identify any actions for improvement. The domains are:

- Financial management
- HR / workforce management
- IT management
- Information governance / security
- Partnership / relationship / contract management
- Legislative compliance
- Performance management
- Data quality / integrity
- Asset management
- Ethical standards

- Procurement / commissioning management
- Project / programme management
- Risk and issue management
- Business continuity / emergency resilience
- Decision making arrangements

Each domain is owned by a strategic lead and a tactical lead, with governance and controls compliance woven into quarterly performance reviews. A governance assurance plan is in place to then identify gaps and actions.

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
1.5.1	We have provided some benchmarking information in section 1.5 of this report as requested by the OPCC and Constabulary. This should be considered by the Governance Secretariat as part of its own current governance review.	Medium	The Constabulary will consider the benchmarking provided as part of this audit in its governance review, including the use of an 'organisational infrastructure' with key business domains on which assurance is reported via its governance structure.	31 December 2018	Constabulary Governance Manager
1.1.3	The OPCC senior leadership team meet on a weekly basis, attended by the DCC. There is a set agenda but no terms of reference.	Low	The OPCC Senior Leadership Team (SLT) will agree terms of reference or define a high-level objective for the weekly SLT meetings.	30 September 2018	OPCC CEO
1.1.4	The Constabulary Strategy Board does not have terms of reference setting out its role, membership and frequency, and whether it is a decision-making forum or not.	Medium	The Constabulary Strategy Board will agree terms of reference which set out the purpose and membership of the Board, and identifies decision making powers and expected outputs. A date should be set to review the terms of reference to ensure	28 February 2019	Constabulary Governance Manager

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
			they remain current and appropriate.		
1.1.5	<p>The Constabulary Management Board terms of reference did not include its required membership.</p> <p>Outputs from the meeting are in the form of 'capture sheets' rather than minutes, which did not clearly note detailed discussion, reports presented and full attendance and apologies. It was therefore difficult to conclude whether the board was discharging its duties in line with the terms of reference.</p>	Medium	The Governance Secretariat will ensure that the CMB capture sheets identify attendees and apologies and also specifically note reports from specific boards; this will provide information for the governance review and confirm that the "sub-boards" are fulfilling their terms of reference.	28 February 2019	Constabulary Governance Manager
1.1.6	The SIMB was reinstated due to issues with data quality, and also to help with the introduction of GDPR changes; however, the terms of reference do not include a date for reviewing the continuation of the board once the data issues are addressed and GDPR is embedded.	Low	The terms of reference of the SIMB will be updated to reflect the requirement to review the continuing need for the meeting once data issues are resolved and GDPR is embedded.	28 February 2019	Constabulary Governance Manager
1.1.7	The Resource Management Board terms of reference do not have a review date for the consideration of monthly meetings moving to quarterly (as mentioned during the audit) and do not clarify the relationship with the Force Resource Meeting or the Vacancy Review Meeting; although the minutes of October	Low	The Resource Management Board terms of reference should include a review date for the move to quarterly meetings, and also clarify the relationship to other resource and staffing meetings. This should assist the Constabulary Governance Manager with the ongoing governance review and	28 February 2019	Constabulary Governance Manager

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
	2017 do indicate the role of these meetings and the possible requirement to continue.		confirm the requirement for the forum.		
1.1.9	We reviewed the role of the Diversity and Inclusion Board and found the action logs and minutes provided had each been in a different format (September 2017 to March 2018) which made it difficult to identify all of the attendees and apologies.	Low	The Diversity and Inclusion Board will ensure that the minutes or similar record of the meetings clarifies attendance and apologies and also confirms updates to the CMB.	28 February 2019	Constabulary Governance Manager
1.1.11	We confirmed the topics discussed and the satisfaction from the local authorities with police attendance at bi0annual engagement meetings. However, it would be beneficial for the OPCC to agree terms of reference for these meetings to ensure they are providing the support and information required and there is no duplication with other meetings attended.	Low	The OPCC will look into agreeing terms of reference for the bi-annual Local Authority engagement meetings, as appropriate.	31 December 2018	OPCC CEO
1.1.12	The minutes of the Avon and Somerset Criminal Justice Board do not identify the current chair, and the terms of reference have not been updated to reflect any changes since 2015.	Low	The terms of reference of the Criminal Justice Board will be reviewed and updated regularly to reflect the current chair and membership.	30 September 2018	OPCC CEO
1.1.13	The OPCC attends various local authority meetings, specifically for this audit we looked at Community Safety.	Low	The OPCC will maintain a register of the terms of reference and actions or minutes for the Community Safety Committees (and other local authority / partner	30 September 2018	OPCC CEO

Ref	Findings summary	Priority	Action for management	Implementation date	Owner responsible
	Whilst we understand that the OPCC is not responsible for the terms of reference and minutes for these boards, without holding up to date copies of the terms of reference and the agreed minutes they are exposed to not be fully aware of the expectations, reported performance or agreed actions.		meetings) attended to ensure that expectations are being met and that actions are completed appropriately.		

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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Governance

1.1.1	The PCC has set up the Police and Crime Board (PCB) to support the carrying out of her statutory functions including overseeing delivery of the Police and Crime Plan, being the forum for formal decision making by the PCC and otherwise allowing for the PCC to scrutinise the work, performance, key projects and budget of the Constabulary and other partners. The Constabulary will have a responsibility to refer matters to the Police and Crime Board	Yes	Yes	The PCB agenda and minutes are shared on the PCC website, which confirmed that the Constabulary provides an assurance report to every PCB meeting covering the PCC's priorities as set out in the Police and Crime Plan. The priorities to be scrutinised each month are agreed and scoped approximately two months in advance at joint scoping meetings between the OPCC and the Constabulary. This is a cyclical scrutiny process, with progress reported against specific areas of priority 1 of the plan presented at every other meeting; with priorities 2, 3, and 4 in turn taking slots on the months in between, meaning that priority 1 should be discussed six times a		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
	<p>in accordance with the Scheme of Governance.</p> <p>The PCB meets monthly with regular membership of:</p> <ul style="list-style-type: none"> • PCC (Chair) • Chief Constable • Deputy Chief Constable • Constabulary CFO • OPCC SLT <p>Other parties and partners are invited as appropriate for the agenda of each meeting.</p>			<p>year and the remaining priorities at least three times a year.</p> <p>We reviewed the last 12 months of PCB minutes and confirmed the meetings are being held monthly, with full attendance at five meetings and apologies sent at seven meetings. We did not identify any repeat apologies of note, and at these seven meetings we confirmed that representatives were present instead.</p> <p>We confirmed that the detailed priority areas scoped were set out in the agenda and had been reviewed at the agreed PCB meetings.</p> <p>P1 had been formally discussed PCB in June 2017, August 2017, October 2017, December 2017, January 2018 and April 2018 to date.</p> <p>P2 in May 2017, September 2017, January 2018 and was on the agenda for May 2018 (the minutes have yet to be published).</p> <p>P3 was specifically discussed in June 2017, October 2017 and March 2018.</p> <p>P4 was discussed in May 2017 and September 2017.</p> <p>From review of the minutes we found that all of the priorities are inherent in Constabulary updates (given at every meeting), with specific feedback on</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>National Threats as appropriate, such as the Manchester bombing.</p> <p>The OPCC Strategic Planning and Performance Officer undertakes assurance mapping by way of a log, to identify areas within the priorities which have previously been reported upon and also to identify areas which may require further scrutiny.</p> <p>There are links to delivery of the priorities through the updates regarding HR and programme delivery (the enabling activities to meet the priorities).</p> <p>In summary we found that the PCB is delivering as described in the terms of reference; and is providing the PCC with updates on performance against the PCC priorities as requested and agreed with the OPCC.</p>				
1.1.2	<p>There is a Police and Crime Panel in place, responsible for scrutinising, challenging and maintaining a regular check and balance on the performance of the and activities of the PCC.</p> <p>Meetings take place bi monthly with membership comprising of elected members (local councillors from the Avon and Somerset local authority areas) and</p>	Yes	Yes	<p>We confirmed that the terms of reference and agenda of the panel are published on the Police and Crime Panel website.</p> <p>From the website we reviewed the agenda and minutes for four meetings as published, from June 2017 to February 2018. The minutes for the March 2018 meeting will be agreed at the June 2018 meeting and so were not available at the time of the audit.</p> <p>We confirmed attendance from the PCC at every meeting; joined by the Chief</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
	three independent co-opted members of the public.			<p>Constable at every other meeting and supported by the OPCC and advisors from local authorities as and when required. The minutes showed a comprehensive update on the Police and Crime Plan with links to local authority partnerships and reducing reoffending.</p> <p>In summary, we found that the panel is attended and operates as described in the published terms of reference.</p>				
1.1.3	OPCC Senior Leadership Team (SLT) meetings are held weekly. The Deputy Chief Constable also attends these meetings. The SLT advise and consult on current topics and receive feedback on the areas defined in the standing agenda.	Yes	No	<p>The Senior Leadership Team meetings were found to have no defined terms of reference. Notes are produced from the meetings and we reviewed the notes from four meetings (May and June 2018). The meeting notes confirmed that there was a set agenda with set headings to be covered at each meeting, and an update was presented by the DCC or a representative at each meeting.</p> <p>As this forum has no terms of reference or defined high level objective we were unable to establish if the forum is operating as expected; however, we can conclude from the meeting notes that there is a set agenda which was covered in full at each meeting reviewed.</p> <p>It would be beneficial to have a defined purpose or terms of reference for these meetings to manage the risk of the having weekly meetings out of habit, or lack of clarity as to whether these meetings are</p>	Low	The OPCC Senior Leadership Team (SLT) will agree terms of reference or define a high-level objective for the weekly SLT meetings.	30 September 2018	OPCC CEO

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				advisory or have the power to make decisions, duplicating the role of other forums. Once terms of reference are established they can be revisited to ensure the purpose of the meetings remain valid.				
1.1.4	<p>The Constabulary has a Strategy Board (CSB) that meets quarterly over two days, and acts as a strategic business planning forum for the Constabulary.</p> <p>There is currently no terms of reference for the Constabulary Strategy Board, and therefore it is not clear whether this is a decision-making forum.</p>	No	No	<p>We were provided with two sets of meeting output notes for the CSB, being December 2017 and March 2018.</p> <p>A review of the outputs from this meeting confirmed that the PCC attended the March 2018 meeting but was not identified as attending in the output for the December 2017 meeting. We did not identify attendance from anyone from the OPCC for December 2017.</p> <p>The notes from these meetings show the discussions held and confirm attendance. It was noted that the December meeting included a review of the strategic risk register.</p> <p>Other topics discussed included budgets, collaborations, structure and resources.</p> <p>In summary, the two meetings were strategic level away days. We were unable to provide a conclusion regarding the forum meeting the terms of reference as none were provided. Without the purpose and direction of the CSB being defined there is a risk that the topics discussed are</p>	Medium	<p>The Constabulary Strategy Board will agree terms of reference which set out the purpose and membership of the Board, and identifies decision making powers and expected outputs. A date should be set to review the terms of reference to ensure they remain current and appropriate.</p>	28 February 2019	Constabulary Governance Manager

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				duplicated at other forums or the objective of the meetings are unclear.				
1.1.5	<p>Monthly Constabulary Management Board meetings are held and chaired by the Chief Constable (or DCC). The terms of reference of the board state that 'the aim of the Constabulary Management Board (CMB) is to support the Chief Constable to exercise his authorities in relation to the effective and efficient direction and control of resources to drive continuous improvement and enable delivery of the Police and Crime Plan'.</p> <p>The CMB terms of reference do not state the required membership of the board, however it does set out the standard agenda items to be covered at each meeting.</p> <p>Formal minutes are not produced following the meeting of the CMB, the Governance Secretariat produce "capture sheets".</p>	No	No	<p>We were provided with capture sheets for each CMB meeting which confirmed the standing agenda outlined in the terms of reference was echoed at the meetings. The agenda does not include a formal discussion on the risk register, however we found that the capture sheets do show this as being covered.</p> <p>The capture sheets for the last six months (December 2017 onwards) were reviewed to confirm OPCC attendance and that they were operating as described in the terms of reference.</p> <p>The capture sheets confirm who the Lead Responsible Officer attending was, and bullet points of note or action and the decisions made, however, it is not possible to identify attendees or apologies from these sheets.</p> <p>As part the review of the capture sheets, we looked for specific updates from the other governance boards to confirm the chain of reporting such as:</p> <ul style="list-style-type: none"> • Diversity and Inclusion Board; • Health and Wellbeing Board; • Resource Management Board; 	Medium	The Governance Secretariat will ensure that the CMB capture sheets identify attendees and apologies and also specifically note reports from specific boards; this will provide information for the governance review and confirm that the "sub Boards" are fulfilling their terms of reference.	28 February 2019	Constabulary Governance Manager

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"> Strategic Information Management Board. <p>The capture notes did not specifically highlight updates from these boards, however the notes included updates from areas such as GDPR, People and Organisational Development Portfolio and Strategic Information Management.</p> <p>The topics discussed under these headings related to areas of responsibility for the boards mentioned and could have included board updates however not captured as such.</p> <p>The PCC priorities reported to CMB are then be reported at the following PCB; using the scoped reports as described for the PCB.</p> <p>We were provided with these performance reports for the past 12 months and confirmed the depth of the level of detail reported.</p> <p>In summary, without formal minutes, it was difficult to ascertain attendance or a broader picture of coverage by CMB in line with the objectives set out in the terms of reference, coupled with the terms of reference not including the required membership.</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
1.1.6	<p>The Strategic Information Management Board meet quarterly and through strategic oversight, develop and maintain the Constabulary's approach to Information Management (IM) as a powerful mechanism in support of policing services across communities.</p> <p>The Strategic Information Management Board (SIMB) was reinstated in February 2018 and the terms of reference includes the membership as being across the constabulary and the OPCC: The SIMB will comprise of:</p> <ul style="list-style-type: none"> • Deputy Chief Constable (SIRO & Board Chair) • Director of Legal Services (Deputy Chair) • Director of IT (Deputy SIRO) • Force Data Protection Officer • Information Asset Owners (including OPCC IAO) 	Yes	Yes	<p>The SIMB was reinstated due to issues with data quality, and also to help with the introduction of GDPR changes; however, the terms of reference do not include a date for reviewing the continuance of the board once the data issues are addressed and GDPR is embedded.</p> <p>The minutes of the two meetings held (February and May 2018) were reviewed to confirm attendance of OPCC and although this was clear for the first meeting, the list of names for attendees at the second meeting had no job roles. The minutes confirmed the meeting followed up on the actions from the first meeting and risk was discussed at both meetings.</p> <p>In summary, we found that the meetings were running as defined in the terms of reference; however, to prevent the risk of the meetings running past the point of its original remit a review date should be set.</p>	Low	The terms of reference of the SIMB will be updated to reflect the requirement to review the continuing need for the meeting once data issues are resolved and GDPR is embedded.	28 February 2019	Constabulary Governance Manager

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"> Head of PSD Governance Manager or Officer OPCC Representative(s) 							
1.1.7	The Resource Management Board terms of reference from 2017 state that the meetings will be monthly until further notice, with a view to becoming quarterly. The board is chaired by the Director of People and Organisational development and attendance includes the Head of HR and Deputy Director of Transformation and Improvement.	Yes	Yes	<p>The Resource Management Board (RMB) has a remit for strategic management of workforce, succession planning and training. These monthly meetings are planned to become quarterly as strategies are established.</p> <p>A review of the meeting notes and actions from October 2017 to March 2018 confirmed that the meetings were attended and chaired as prescribed and actions were reviewed, progress noted, and completion was noted.</p> <p>There were links to the CMB and the Force Resources Meeting (held every six to eight weeks), showing the chain of governance and reporting to the CMB.</p> <p>The terms of reference do not have a review date for the consideration of monthly meetings moving to quarterly and does not clarify the relationship with the Forces Resource Meeting or the Vacancy Review Meeting; although the minutes of October 2017 do indicate the role of these meetings and their possible requirement to continue.</p>	Low	The Resource Management Board terms of reference should include a review date for the move to quarterly meetings, and also clarify the relationship to other resource and staffing meetings. This should assist the Constabulary Governance Manager with the ongoing governance review and confirm the requirement for the forum.	28 February 2019	Constabulary Governance Manager

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				Overall, we found the forum to be meeting the terms of reference; although a review date should be set to ensure the meetings are held at intervals commensurate to the requirement.				
1.1.8	<p>The Health and Wellbeing Board terms of reference state that it will provide direction and oversight for wellbeing activities and initiatives within the Constabulary to ensure the force can evidence improvements.</p> <p>Objectives of the board are to:</p> <ul style="list-style-type: none"> Annually review the force wellbeing strategy and agree an action plan to support this, ensuring focus is on the key areas and is sufficiently challenging to deliver sustainable wellbeing improvements. Review progress against the action plan, including evaluation data, where available. Review key wellbeing data such as sickness absence rates and reasons, OH 	Yes	Yes	<p>The terms of reference indicate that the board will report quarterly to the CMB. The CMB capture notes do not reference a specific report, however, we confirmed the Director of People and Organisational Development, who is a member of the forum provides an update to CMB.</p> <p>The Health and Wellbeing Board is a constabulary board with an internal focus to provide direction and oversight for wellbeing activities and initiatives to ensure the force can evidence improvements. This is following a staff survey which highlighted that demand and wellbeing are currently not balanced.</p> <p>We reviewed the minutes of the board from August 2017 to May 2018 and confirmed that quarterly meetings have taken place, with attendance as prescribed in the terms of reference, and any apologies had been noted.</p> <p>We confirmed that the topics discussed align with the terms of reference such as the development of Pocketbook, sickness updates and funding streams.</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
	<p>referrals, use of Employee Assistance Programme, participation rates for wellbeing activities and identify any areas or staff groups that may need more targeted interventions.</p> <ul style="list-style-type: none"> Review proposed new initiatives and agree funding streams for those agreed to be implemented. Review communication strategies to ensure they reach the target audience and achieve the desired outcome. <p>The terms of reference also set out the membership, governance and frequency of meetings (quarterly).</p>			<p>The minutes indicated the setting up of a delivery group in 2017, which will inform the board of their activities. A review of the board minutes confirmed the group provide this update.</p> <p>The terms of reference for the group state that "The Wellbeing Delivery Group should come together on a quarterly basis, operating in a way which encourages active engagement, dialogue, debate and improved partnership working between key stakeholders."</p> <p>The Constabulary Governance Manager had no oversight of this group as part of the Constabulary governance structure, and we suggest he approach the chair of the delivery group for its terms of reference.</p> <p>We found the group to be operating as described in the terms of reference</p>				
1.1.9	The Diversity and Inclusion Board includes OPCC membership and attendance, it is chaired by the DCC and attended by the Director of People and Organisational Development who provides	Yes	No	Unlike the Health and Wellbeing Board, the Diversity and Inclusion Board's purpose has a legal implication, and the terms of reference include ensuring "Avon and Somerset comply with legislative and statutory monitoring requirements regarding equality and diversity".	Low	The Diversity and Inclusion Board will ensure that the minutes or similar record of the meetings clarifies attendance and apologies and	28 February 2019	Constabulary Governance Manager

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>updates to the CMB as part of his portfolio update.</p> <p>The terms of reference include core membership, attendees and the purpose and responsibilities of the board. Attendees include directorate and department leads, OPCC and staff association representatives (such as Unison and The Police Federation).</p>			<p>The terms of reference confirm governance linkages to other key boards, stating it will "make and receive recommendations to/from the CMB, CSB and PCB when necessary". However, as mentioned above, due to the lack of detailed minutes we could not confirm whether this was happening.</p> <p>The terms of reference also state that this board will not supersede existing decision-making forums, such as the Health and Wellbeing Board.</p> <p>The action logs and minutes provided have each been in a different format (September 2017 to March 2018) which had made it difficult to identify all of the attendees and apologies.</p> <p>Our review of the minutes confirmed that discussions aligned with the terms of reference, with topics such as organisation and relationship with the public; people and relationship with the public; and focusing internally on people strategy, recruitment promotion, progression and exit.</p> <p>Our review of the action logs shows progression of the actions and how they support the terms of reference.</p>		also confirms updates to the CMB.		
1.1.10	The Constabulary has three Change Programme Boards; however, they do not have formal terms of reference for	Yes	Yes	Our review of six months of minutes and actions for each board confirmed the meetings are structured as described in the control, and that there is oversight from the		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>each programme board as each is required to set an agenda which details:</p> <ul style="list-style-type: none"> a programme overview from the programme manager; programme substantive papers; review of programme highlight reports; and items for escalation to the CMB. <p>The three change programme boards are; Infrastructure, Service Redesign and Development, and Digital. They meet monthly, known as super Tuesday, for formal approvals and where CMB approval or higher oversight is required this will be escalated from this forum.</p>			<p>OPCC. We found that the OPCC CFO attended and input to all but one of the meetings and in that instance the CEO attended.</p> <p>The minutes showed the approvals and information requests flow to and from the CMB and PCB. We confirmed that this is reflected in the CMB and PCB minutes provided.</p> <p>In summary, we found the boards to seek approvals from and escalated matter to Constabulary and OPCC boards as described, and meeting monthly allowed for timely decision making.</p>				
1.1.11	There are bi-annual engagement meetings held by local authorities that require the police and other agencies to attend. Whilst there were no terms of reference provided for these meetings, the agendas and notes were	Yes	Yes	We reviewed minutes of the local authority engagement meetings to confirm the attendance of the PCC and Constabulary, and that the notes reflected the delivery of the PCP and joint working to meet local plans.	Low	The OPCC will look into agreeing terms of reference for the bi-annual Local Authority engagement meetings, as appropriate.	31 December 2018	OPCC CEO

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>provided by the five key local authorities:</p> <ul style="list-style-type: none"> • Bath and North East Somerset; • Somerset; • North Somerset; • South Gloucestershire; and • Bristol. 			<p>We found that although the topics discussed were broadly the same across the different local authorities, with anti-social behaviour being a key theme, there was evidence that specific local issues are tabled and discussed, such as travellers and schools.</p> <p>We also held telephone meetings with representatives from two of the larger local authorities to establish their views of the governance of partnership working with the OPCC. North Somerset Council were satisfied with the governance and support from OPCC and added that although there were formal forums such as, the Local Authority Meetings and the People and Communities Board, there were monthly operational meetings with the Constabulary and if they wish to raise something feel they can (and do) contact OPCC directly.</p> <p>Whilst we confirmed the topics discussed and the satisfaction from the local authorities, it would be beneficial for the OPCC to agree terms of reference for these meetings to ensure they are providing the support and information required and there is no duplication with other meetings attended.</p>				
1.1.12	The Avon and Somerset Criminal Justice Board (ASCJB) meet at least six times a year with an aim to provide an efficient and	Yes	No	We were provided with the agendas and minutes for the last three meetings from November 2017 to June 2018; which we reviewed to confirm attendance and	Low	The terms of reference of the Criminal Justice Board will be reviewed and updated regularly to	30 September 2018	OPCC CEO

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>effective criminal justice system for the communities of Avon and Somerset by working together successfully.</p> <p>The terms of reference provided were dated July 2015 and included the aims and purpose of the ASCJB, the membership and the tenure of the Chair and Deputy Chair. "The ASCJB Chair and Deputy Chair will be appointed bi-annually by the members of the ASCJB, at the last meeting prior to 1st April."</p>			<p>discussions aligned with the terms of reference and that actions are followed up.</p> <p>We confirmed the attendance of PCC as prescribed in the terms of reference. There is also a Reducing Reoffending Board, chaired by the CEO of OPCC which links to the ASCJB.</p> <p>Overall, we found that the minutes and action logs reflected the terms of reference, however, the minutes did not identify the current Chair, and the terms of reference have not been updated to reflect any changes since 2015.</p>		reflect the current chair and membership.		
1.1.13	Every Local Authority is required to have a Community Safety Committees in partnership with other organisations such as the police and fire service. In Avon and Somerset, they are attended by the OPCC CEO or the Head of Commissioning. These meetings are owned and run by Local Authorities.	Yes	No	<p>These meetings are not managed by the OPCC and where Local Authorities do not hold terms of references or minutes on-line we have been unable to assess the governance structures around this particular area of partnership governance.</p> <p>North Somerset Council confirmed that the OPCC CEO attends their version of the Community Safety Committee, People and Communities Board (held quarterly) and the terms of reference for this are published on the North Somerset Council Website.</p> <p>Whilst we understand that the OPCC are not responsible for the terms of reference and minutes for these boards, without holding up to date copies of the terms of</p>	Low	The OPCC will maintain a register of the terms of reference and actions or minutes for the Community Safety Committees (and other local authority / partner meetings) attended to ensure that expectations are being met and that actions are completed appropriately.	31 August 2018	OPCC CEO

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				reference and the agreed minutes they are exposed to not been fully aware of the expectations, reported performance or agreed actions.				
1.1.14	The Joint Audit Committee (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 meet four times a year.	Yes	Yes	The terms of reference for the JAC, the agendas, minutes and reports are all published on the PCC website. The terms of reference was last updated in March 2017, and membership and attendance is reflective of its joint nature. A review of the minutes confirmed attendance from OPCC and CC. We note that the January 2018 minutes showed the JAC Chair has attended a recent PCB and found it to be "robust".		None		
1.1.15	Service Delivery Assurance Sessions (SDA) are used as an assurance by PCC regarding selected services. The sessions are convened as resource and timing is appropriate and can involve independent public volunteers.	Yes	Yes	We met with the OPCC Strategic Planning and Performance Officer who explained that the SDA sessions are not a regular timetabled event. The SDA sessions have evolved from what used to be a review of case files and to become a targeted assurance mechanism. Recent SDA sessions have included an assurance of the Communications Centre, the results of which have been published on the OPCC website, this looked at performance against the "hard" measures, qualitative measures by listening to calls in pairs (and independently marking then), dip testing,		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>and looking for themes where callers were not satisfied with the outcomes.</p> <p>Yet to be published are three reviews which link to SP1 - looking at targeted anti-social behaviour; observations of local tasking meetings (also links to SP3); and a multi-agency enquiry day. The next area to be subject to Service Delivery Assurance Session will be SP2, however there was no confirmed timescale for this.</p>				
1.1.16	<p>Previously, the OPCC scrutinised the performance of the Constabulary in delivering the Police and Crime Plan via a quarterly strategic performance report prepared by the OPCC Strategic Planning and Performance Officer and reported to the PCC and OPCC CEO.</p> <p>However, the introduction of QlikSense has meant that OPCC staff now have real time access to detailed performance information via the app.</p>	Yes	Yes	<p>Discussions with the OPCC Strategic Planning and Performance Officer found that the Qlik Sense app uses information updated daily / on a regular basis, with up-to-date status information include a crime management reporting app which visualises workload, resourcing and police officer performance; an allocation management app showing how many times offences occur and where; an offender management app – using predictive modelling and profiling of an offender with level of risk, cohort and crime pattern and a road safety app using predictive modelling to counter accidents before they happen rather than after.</p> <p>Due to time constraints we have not formally tested the data quality of Qlik outputs as part of this review, however we did confirm throughout this and other internal audit assignments that both OPCC</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
				<p>and Constabulary staff proactively view information in Qlik sense.</p> <p>In conclusion, we are satisfied that the OPCC has up to date performance information to use in its scrutiny of the Constabulary which reflects effective and good practices.</p>				
1.1.17	<p>Scrutiny Panels</p> <p>The role of the Out of Court Disposals Scrutiny Panel is to ensure that the use of Out of Court Disposals is appropriate and proportionate, consistent with national and local policy, and consider the victims' wishes where appropriate. The Scrutiny of Police Powers panel will help look at the use of Taser, stop and search, body worn video and the use of force by the police; commencing in June 2017.</p>	Yes	Yes	<p>The terms of reference and the outcomes from these panels are published on the Constabulary website. We reviewed the Out of Court Disposals reports which note good practice as well as areas for improvement. Four were published in 2017 with the themes of drugs, vehicle crime, simple cautions and domestic abuse. The reports also have a Constabulary response, indicating the training or changes to be put into place as a result of the panels.</p> <p>There is an Out of Court Disposals Steering Group who supports these changes.</p> <p>The Scrutiny of Police Powers Panel has produced four reports to date, the latest being in February 2018; the outcome of May 2018 Panel has yet to be published. This Panel review cases of "stop and search", use of tasers and spit guards, reviewing footage from the body cameras of the officers involved. The February 2018 report showed that 20 cases had been reviewed plus two additional specific cases</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
				<p>for separate reporting. The feedback from the panels has been positive.</p> <p>In summary the scrutiny panels and the reporting mechanism are providing a transparent performance review against the PCC priorities and provide an assurance to the PCC of the Constabularies delivery of the priorities.</p>				
1.1.18	<p>Regular (weekly) 1:2:1s take place between the Police and Crime Commissioner and the Chief Constable which are published on the websites.</p> <p>There are other social media events and links which show engagement and transparency of engagement.</p>	Yes	Yes	<p>We reviewed the PCC website and confirmed that the weekly 1:2:1 meetings between the PCC and CC are published on the PCC website including the topics discussed.</p> <p>We reviewed other social media outlets to confirm other PCC interaction with the public.</p> <p>We found the PCC has a blog and twitter account.</p> <p>Topics discussed included the priorities such as “right people, right culture, right equipment”, modern slavery, improving the services for victims of crime and vulnerable people and working together to improve policing. The twitter account included an invitation to drop into the PCC public surgery and avoiding scams.</p> <p>There is also a YouTube account (PCCTV) and this has shown the meetings with the CC.</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
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There is a Facebook Live account - which again has included showing meetings with the CC.

The PCC's diary is also published, confirming the public events to be attended.

We found the use of social media to complement the governance structure to demonstrate transparent governance and the engagement enabled the public to use the PCC to challenge the Constabulary regarding their delivery of the PCC priorities.

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 PCC to hold the Chief Constable to account for delivery of the police and crime plan.	SR1 - Governance failure SRR1 Loss of legitimacy and public confidence	OPCC risk register Constabulary risk register
For the Constabulary to have an effective governance structure which aligns to the police and crime plan.	SRR7 Failure to deliver sufficient progress towards Police and Crime Plan priorities and ambitions	

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

Police and Crime Board

PCC and CC one to ones

Representation at CMB

Police and crime panel meetings

DCC attendance at OPCC SLT

Effective governance and accountability (CMB/PCB/JAC)

Review governance meetings and TOR for CMB to check we are meeting criteria

Provide assurance against Police and Crime Plan

Quarterly strategic review of performance against Police and Crime Plan

Detailed assurance reporting against priorities

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

We will review the mechanisms in place for the PCC to hold the Chief Constable to account by mutual attendance at high-level, decision-making meetings such as CSB (Constabulary Strategy Board), CMB (Constabulary Management Board), PCB (Police and Crime Board); as well as involvement and attendance at other operational forums. We will do this by reviewing ToR, attendance, meeting minutes and reporting.

We will map out and review the formal and informal governance structures across both the OPCC and Constabulary, including key regular forums, groups and meetings that take place in which performance, issues and information is escalated and communicated for information and assurance purposes.

We will review the regularity of meetings, terms of reference that are in place, attendance, meeting minutes, reporting, decision making, follow up and outcomes, to assess whether the forums are effective, in line with good governance.

We will compare the governance structure and activities to those of other similar police forces and share further good practice ideas.

We will validate those controls listed in the risk register (above).

We will feed into the Constabulary's current project to re-align and streamline governance activities to eliminate duplication of discussion and reporting / assurance.

We will also review the governance structures around partnership working, specifically:

- Criminal Justice
- Local Authorities
- Community Safety

Limitations to the scope of the audit assignment:

The audit will not constitute a full assessment of the overall effectiveness of the governance structure.

The audit will not involve a comprehensive review of all minutes and papers available and will not consider the appropriateness of decisions made.

We will not provide assurance in regard to the accuracy or relevance of the information received or presented at meetings.

We do not endorse a particular means or model of governance. It remains the responsibility of the organisations to agree the structure and to manage information needs and to determine what works most effectively.

Our work does not provide any guarantee against errors, loss or fraud or provide an assurance that error, loss or fraud does not exist.

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:

Michael Flay, Constabulary Governance Manager

Marc Hole, Head of Commissioning and Partnerships, OPCC

John Smith, CEO, OPCC

Karin Takel, Strategic Planning and Performance officer, OPCC

Mark Simmonds, Chief Finance Officer, OPCC

Paul Morris, Head of Performance Improvement & HR Corporate Services, North Somerset Council

Amanda Deeks, CEO South Gloucestershire Council

Documentation reviewed during the audit:

Priority Reports presented to the Boards

Terms of Reference and Meeting minutes, as available, for key governance forums including:

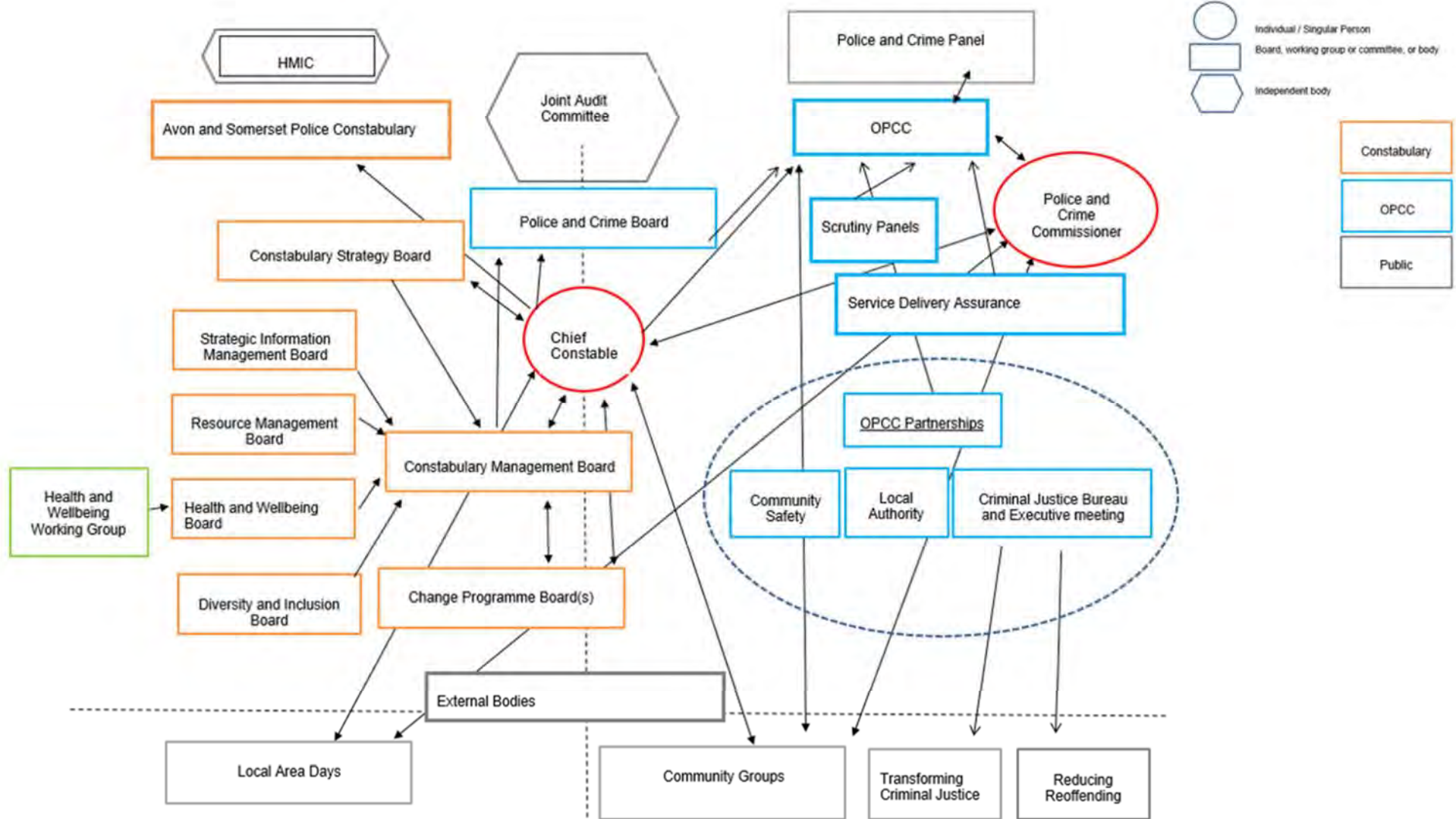
- Police and Crime Board
- Constabulary Strategy Board
- Constabulary Management Board
- Strategic Information Management Board
- Health and Wellbeing Board
- Change Programme Boards
- Diversity and Inclusion Board
- Resource Management Board
- Joint Audit Committee
- Police and Crime Panel
- Scrutiny Panels
- Local Authority Partnership Meetings
- Avon and Somerset Criminal Justice Board

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	47%	
Reasonable assurance	35%	X
Partial assurance	12%	
No assurance	6%	
Management actions	Average number in similar audits	Number in this audit
High	0.3	0
Medium	1.8	4
Low	3.0	6
Total	5.1	10

APPENDIX C: GOVERNANCE MAP



FOR FURTHER INFORMATION CONTACT

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Report 7b



AVON AND SOMERSET POLICE

Health and Safety

FINAL

Internal audit report 5.18/19

11 September 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
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Debrief held	15 August 2018	Internal audit team	Mark Jones - Head of Internal Audit Victoria Gould - Client Manager Cian Spaine - Lead Auditor
Draft report issued	29 August 2018		
Responses received	11 September 2018		
Final report issued	11 September 2018	Client sponsor	Mark Milton - Director of People & Organisational Development Dennis Bray - Head of Safety Mark Simmonds - OPCC CFO Jane Walmsley - Inspection and Audit Coordinator
		Distribution	As above.

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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.

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

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1 EXECUTIVE SUMMARY

1.1 Background

An audit of Health and Safety was undertaken as part of the agreed 2018/19 internal audit plan.

Avon and Somerset Constabulary's strategic aims in respect of effective health and safety management are:

- To support and improve organisational performance through the provision of effective health and safety management.
- To eliminate and minimise risks to police officers, police staff, special constables, volunteers and all others affected by our business through the provision of a safe and healthy workplace and safety culture.

A Statement of Health and Safety Policy is in place which states that the Constabulary attaches great importance to safeguarding the health and safety of all its employees. A Health and Safety Organisation Procedural Guidance document is in place which aims to set out Avon and Somerset Constabulary's commitment and procedures for the effective management of health and safety. The procedural guidance refers to its performance standards and provides links to various supporting Constabulary procedures.

Health and safety related incidents are to be recorded on SAP. The incident is then allocated to the line manager or supervisor via the workflow in SAP. Supervisors are responsible for investigating and recording actions taken on SAP and closing off the incidents.

The Force has a Health and Safety Executive Committee that meets quarterly and is responsible for monitoring compliance with the Constabulary Statement of Health and Safety Policy and reports of incidents and near misses. The Committee has been re-instated since July 2017, with new membership and terms of reference. Furthermore, the DCC is now the chair of the Committee to ensure senior leadership buy-in and demonstrate that the Constabulary places importance on health and safety.

1.2 Conclusion

The Constabulary now has a well-designed control framework for the governance and management of health and safety matters, which has been strengthened by the improvements made to the Health and Safety Executive Committee. Clear policies and procedural guidance are in place and available to staff via the intranet. Furthermore, quarterly and annual reports are presented to the Health and Safety Executive Committee.

However, we have identified a number of weaknesses in relation to the workplace inspection schedule, incidents not being investigated and closed off on SAP and a lack of health and safety leads across the Constabulary to act as a first point of contact as part of the escalation process.

Internal audit opinion:

Taking account of the issues identified, the OPCC and JAC can take **reasonable assurance** that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied.

However, we have identified issues that that need to be addressed in order to ensure that the control framework is effective in managing this area.



1.3 Key findings

The key findings from this review are as follows:

- A Statement of Health and Safety Policy is in place which states that it attaches great importance to safeguarding the health and safety of all its employees. This is supported by a Health and Safety Management System which is based on guidance issued by the Health and Safety Executive.
- The Policy is supported by a Health and Safety Organisation Procedural Guidance which sets out the Constabulary's commitment and procedures for the effective management of health and safety, and a number of additional operational procedures.
- An inspection schedule is in place outlining the workplace inspections to be carried by the Health and Safety Advisor each year, however this is not reviewed by the Head of Safety. It has also not been maintained and is not fully up to date, with some premises downgraded from three-yearly to annual inspections without being recorded on the inspection schedule, and still includes premises no longer owned by the Constabulary.
- We also found three instances where annual inspections were required, however these had not been completed since March 2016 due to a lack of action taken by the building management company to address findings from prior workplace inspections.
- Our testing of incidents recorded on SAP found that supervisors are not recording investigations or actions taken in response to a reported health and safety incident. Supervisors are also not closing off health and safety incidents.
- We obtained a report of all incidents reported on SAP in 2017/18 and found that there were 806 incidents reported, and only 31 near misses. This is a low volume of near misses compared to the level of incidents reported and may indicate a lack of awareness of what a near miss is and what should be reported on SAP.
- There did not appear to be a robust approach to maintaining and monitoring H&S training data. We were provided with a report of those staff who had undertaken training, but there was no way to compare this against those who should have completed training. Therefore, there is no escalation or reminder process, it is down to the staff themselves to ensure all training requirements are met.
- One staff association informed us that in the past there were local H&S forums which were used as a means of reporting and escalating issues. These are no longer in place as the Constabulary has restructured to having directorates that cover the entire force area, instead of splitting in to sub-areas. The staff association also expressed a need for more staff association health and safety representatives throughout the Constabulary to support the representatives at HQ.
- During the debrief discussions the Director of People and Organisational Development confirmed that the Constabulary had recognised the need for more health and safety presence throughout the organisation. A Wellbeing in Constabulary Buildings paper is being presented to the Health and Wellbeing Board later in August 2018 which includes creating designated Health and Wellbeing Champions at each site.

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.

Area	Control design not effective*		Non-compliance with controls*		Agreed actions		
					Low	Medium	High
Health and Safety	0	(16)	7	(16)	6	4	0
Total					6	4	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.

Ref	Findings summary	Priority	Actions for management	Implementation date	Responsible owner
5.1	<p>Six of the 22 planned health and safety inspections were not completed in 2017/18 due to staffing movements within the premises, refurbishments taking place, and staff not being able to attend due to sick leave.</p> <p>We also found the following:</p> <ul style="list-style-type: none"> two properties were recorded as requiring annual inspections, but these had not been planned for 2017/18. The properties had been downgraded from annual inspections to three yearly inspections, however this was not recorded on the inspection schedule; one property did not have the required inspection frequency recorded against it; and the schedule included 38 premises which are no longer part of the Constabulary's estate. 	Low	<p>The health and safety inspection schedule will be updated to remove any sites no longer within the Constabulary's estate and ensure the frequency of inspections is correct for all sites. The Head of Safety will monitor the completion of the planned inspections and review and sign off the inspection schedule on an annual basis.</p>	30 September 2018	Head of Safety

5.2	<p>The custody suites at Bridgwater, Keynsham and Patchway had not been inspected since February / March 2016, despite being recorded as requiring annual inspections.</p> <p>The Health and Safety Advisor confirmed that these building are low risk buildings not owned by the Constabulary, so it is the management company's responsibility to action any of the findings. The inspections had not been completed since 2016 due to the management company not taking action following any previous visits.</p>	Medium	<p>The custody suites at Bridgwater, Patchway and Keynsham will be reintroduced to the inspection programme. Any issues relating to actions not being completed will be escalated by the Head of Safety.</p>	31 December 2018	Head of Safety
6	<p>Where inspections are carried out on a three-yearly basis the action plan is not followed up until the following inspection three years later.</p>	Medium	<p>For premises where workplace inspections are completed three-yearly, a follow up visit will be completed one year following the workplace inspection to confirm any actions agreed as part of the workplace inspection have been implemented. The action plan template used for workplace inspections will also be amended to add timescales to each action.</p>	31 October 2018	Head of Safety
8.1	<p>The Constabulary has not set a timeframe for reporting health and safety related incidents.</p> <p>We could not test that incidents were reported in a timely manner because SAP does not register when the incident was reported, only when the incident occurred.</p>	Low	<p>The Head of Safety will investigate whether the date an incident is reported is captured by SAP and whether this information can be extracted in report formats. The Head of Safety will amend the Accident Reporting and Investigations Procedure to state that incidents should be reported before the following shift begins.</p>	31 December 2018	Head of Safety

8.2	<p>Our testing of 20 incidents found 16 cases where no evidence of an investigation or actions taken were recorded on SAP. As nothing was recorded on SAP we could not confirm whether no investigation was completed, or whether an informal investigation was completed, but not recorded on SAP.</p> <p>We also found that only six of the 20 incidents selected had been closed off by the supervisor. Following review of all 806 incidents in 2017/18 we found that only 242 had been closed off.</p>	Medium	<p>Line managers and supervisors will record investigations and close health and safety incidents recorded on SAP. Where no investigation takes place, a note will be recorded stating that no further action was required, or no learning can be gained from the incident. The Head of Safety will report the findings of this audit report to the Health and Safety Executive Committee which will determine what action will be taken to ensure this is done.</p>	31 December 2018	Head of Safety
10	<p>We obtained a report of all incidents reported on SAP in 2017/18 and found that there were 806 incidents reported on SAP in 2017/18, and only 31 near misses.</p> <p>This is a low volume of near misses compared to the level of incidents reported and may indicate a lack of awareness of what a near miss is and what should be reported on SAP.</p>	Low	<p>Communication will be issued to all staff and officers regarding near misses to promote recording of these.</p>	31 December 2018	Head of Safety
11	<p>The Constabulary was developing a health and safety Escalation Process document; however, this was still in draft format at the time of audit.</p>	Low	<p>As planned, the Constabulary will approve and finalise the Health and Safety Escalation Process document and share this with all staff members.</p>	31 October 2018	Head of Safety
15	<p>We were provided with a report of staff that had complete H&S training, however we were unable to validate this as a percentage due to there being no way of reporting who should have attended against this.</p>	Medium	<p>Records of induction training completion will be maintained by the Constabulary. These will be used to monitor and ensure all staff complete health and safety training as part of their induction training.</p>	31 December 2018	Head of L&D

16.1	<p>One staff association informed that in the past there were local H&S forums which were used as a means of reporting and escalating issues. These are no longer in place as the Constabulary has restructured to having directorates that cover the entire force area, instead of splitting in to sub-areas.</p> <p>The staff association also expressed a need for more staff association health and safety representatives throughout the Constabulary to support the representatives at HQ.</p>	Low	Additional Health and Safety representatives will be trained up by the staff associations to ensure more local health and safety presence exists throughout the Constabulary.	31 December 2018	Staff Association Health and Safety Leads
16.2	<p>During the debrief discussions the Director of People and Organisational Development confirmed that the Constabulary had recognised the need for more health and safety presence throughout the organisation. A Wellbeing in Constabulary Buildings paper is being presented to the Health and Wellbeing Board later in August 2018 which includes creating designated Health and Wellbeing Champions at each site.</p>	Low	As planned, the Healthy Buildings strategy will be presented to the Health and Wellbeing Board for approval by the Chief Constable. This includes introducing local Health and Safety Champions to act as points of contact for health and safety related matters.	30 September 2018	Deputy Director of Finance and Business Services

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.

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

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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Area: Health and Safety

1	<p>The Constabulary has a Statement of Health and Safety Policy in place which states that it attaches great importance to safeguarding the health and safety of all its employees. In addition, its business must be conducted in such a way as to ensure that the health and safety of others working on or visiting its premises and members of the public to whom it provides a service is not adversely affected.</p> <p>It states that Avon and Somerset Constabulary are fully committed</p>	Yes	Yes	<p>We obtained the Statement of Health and Safety Policy and confirmed that this was available via the intranet.</p> <p>We reviewed the minutes of the October 2017 H&S Executive Committee; however, we could not confirm approval of the policy. The Head of Safety confirmed that the update only included adding the Director of People and Organisational Development as the responsible officer for coordinating health and safety.</p>		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
	<p>to complying with the requirements of the Health and Safety at Work etc Act 1974, the Police (Health and Safety) Act 1997 and all other relevant statutory provisions and codes of practice.</p> <p>The Constabulary will establish suitable and sufficient risk control measures and ensure, so far as is reasonably practicable, the provision and maintenance of safe and healthy working conditions, equipment, safe systems of work and provide the associated training, information, instruction and supervision.</p> <p>The policy was last updated in October 2017 and is available to all staff on pocketbook, the Constabulary intranet.</p>			<p>As the role of Director of People and Organisational Development only started in April 2017 we are satisfied that the policy has recently been reviewed. Although we could not confirm that it was formally ratified by the H&S Executive Committee, there is little risk that it does not outline the approach to managing health and safety compliance.</p> <p>Through review of the policy we confirmed that it is in line with good practice. The Chief Constable has been outlined as having ultimate responsibility, with the Director of People and Organisational Development having specific responsibility for coordinating health and safety on behalf of the Constabulary.</p>				
2	To meet the Health and Safety at Work Act 1974, Police (Health and Safety at Work) Act 1997 and Management of Health and Safety at Work Regulations 1999 the Constabulary operates a Health and Safety Management System. This is not an electronic system, but a system of controls and processes to manage compliance with key health and safety legislation.	Yes	Yes	<p>We obtained the procedural guidance outlining the Constabulary's Health and Safety Management System and confirmed that this adequately outlines the high-level processes that are completed within the Constabulary to manage compliance with key health and safety legislation.</p> <p>Through review of the intranet, we confirmed that the procedural guidance is available to all staff.</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
	<p>The management system includes the following:</p> <ul style="list-style-type: none"> • policy; • organisation; • planning and implementation; • monitoring; • audit; and • review. <p>This is based on the Health and Safety Executive (HSE) guidance document HSG65 which outlines the above approach to managing health and safety.</p> <p>A procedural guidance document is available on pocketbook setting out the Constabulary's Health and Safety Management System and requirements.</p>			<p>Through review of the HSG65 guidance document we confirmed that the Constabulary's Health and Safety Management System is in line with guidance issues by the Health and Safety Executive.</p> <p>We note the latest version of the HSG65 guidance (2013 v3) has now moved to a 'Plan, Do, Act, Check' approach, however, the Constabulary's system is still in line with good practice despite not being aligned to the HSE's revised terminology.</p> <p>We are satisfied that the Constabulary is still operating within a well-recognised H&S management system model.</p>				
3	<p>A Health and Safety Organisation Procedural Guidance document is in place which aims to set out Avon and Somerset Constabulary's commitment and procedures for the effective management of health and safety.</p>	Yes	Yes	<p>We obtained the H&S Organisation procedural guidance and confirmed that:</p> <ul style="list-style-type: none"> • it was last reviewed in October 2017 and is next due for review in October 2020; 		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>Avon and Somerset Constabulary's strategic aims in respect of effective health and safety management are:</p> <ul style="list-style-type: none"> To support and improve organisational performance through the provision of effective health and safety management. To eliminate and minimise risks to police officers, police staff, special constables, volunteers and all others affected by our business through the provision of a safe and healthy workplace and safety culture. <p>The procedural guidance document outlines the roles and responsibilities for the following:</p> <ul style="list-style-type: none"> Health and Safety Policy Makers: Chief Constable and Chief Officer Group; Director of People and Organisational Development; and Police and Crime Commissioner. Health and Safety Planners: 			<ul style="list-style-type: none"> it sets out operational processes or links to operational processes; and it is available to all staff via the intranet. <p>We further selected a sample of 10 health and safety operational procedures held by the Constabulary:</p> <ul style="list-style-type: none"> nine of these are up to date and available on pocketbook; and the escalation procedure was a draft document that was still in the process of being finalised at the time of the audit. <p>Following our examination of the Health and Safety Organisation procedural guidance we found that it clearly outlines the responsibilities of all staff within the Constabulary regarding health and safety matters, from the Chief Constable downwards.</p> <p>Through review of the procedures available on the intranet we confirmed that the Constabulary has procedures in place covering all key health and safety areas including but not limited to fire safety, electrical systems, or first aid.</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
	<ul style="list-style-type: none"> • Directorate / Department Heads; • Health and Safety Liaison Officers; • Health and Safety Assistance; and • Occupational Health Unit. <p><u>Health and Safety Implementers:</u></p> <ul style="list-style-type: none"> • line managers and supervisory staff; • all employees; • Staff Association Safety Representatives; and • contractors, visitors and others. <p>The procedural guidance also makes reference to its performance standards and provides links to various supporting Constabulary procedures. Examples of these include:</p> <ul style="list-style-type: none"> • Accident Reporting and Investigation Procedure; • Asbestos Procedure; 							

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"> • Display Screen Equipment Procedure; • Electrical Safety Procedure; • Fire Safety Procedure; • First Aid Procedure; and • Risk Assessment Procedure. 							
4	<p>The Constabulary has an Active Monitoring of Health and Safety Procedure in place which sets out how it pro-actively monitors compliance with key health and safety legislation.</p> <p>The procedure includes the following:</p> <ul style="list-style-type: none"> • legislation; • roles and responsibilities; • active monitoring procedures; • workplace inspections; • fire safety inspections; • electrical systems inspections; • respiratory protective equipment inspections; 	Yes	Yes	<p>The Management of Health and Safety at Work Regulations 1999 require the employer to make a suitable and sufficient assessment of the risks to the health and safety of his employees to which they are exposed whilst they are at work. There is also further legislation that requires health and safety inspections.</p> <p>We obtained the Active Monitoring Procedural Guidance and confirmed that the procedural guidance outlines that inspections are to be carried out by a competent person.</p> <p>Through examination of the procedural guidance we confirmed that it reflects current working practices, however it makes references to appendices (inspection schedule and inspection</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"> lifting equipment inspections; and external inspection regime. <p>This procedure is not available to staff on the intranet but is available within the Health and Safety Team.</p>			<p>checklist) which are no longer contained within the procedure.</p> <p>A separate inspection schedule is managed by the Health and Safety Advisor which outlines the frequency of workplace inspections to be carried out. This has been outlined in 1.5 below.</p>				
5	<p>An inspection schedule is in place which sets out which estates will have workplace inspections each year.</p> <p>The schedule includes the following:</p> <ul style="list-style-type: none"> area; site; frequency of visits; year; planned inspection date; and actual inspection date. <p>For each year the total number of planned and completed inspections is also included.</p>	Yes	No	<p>We examined the inspection schedule and found that for 2017/18 16 of the 22 planned inspections were completed.</p> <p>The Health and Safety Advisor confirmed that six inspections were not completed due to staffing movements within the premises, refurbishment or other installations being undertaken. Staff sickness was also noted as a reason, as well as a change of manager at the Portisfield site (this is also the site at which the Health and Safety Team is based).</p> <p>We also found the following:</p> <ul style="list-style-type: none"> two properties were recorded as requiring annual inspections, but an inspection had not been planned for 2017/18. The Health and Safety Advisor confirmed that the properties had been downgraded from annual 	Low	<p>1) The health and safety inspection schedule will be updated to remove any sites no longer within the Constabulary's estate and ensure the frequency of inspections is correct for all sites. The Head of Safety will monitor the completion of the planned inspections and review and sign off the inspection schedule on an annual basis.</p>	30 September 2018	Head of Safety
					Medium	<p>2) The custody suites at Bridgwater, Patchway and Keynsham will be reintroduced to the inspection programme. Any issues relating to actions not being completed will be</p>	31 December 2018	Head of Safety

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 inspection schedule is updated by the Health and Safety Advisor on an ongoing basis.			<p>inspections to three yearly inspections, however this was not recorded on the inspection schedule;</p> <ul style="list-style-type: none"> • one property did not have the required inspection frequency recorded against it; and • the schedule included 38 premises which are no longer part of the Constabulary's estate. These were however highlighted in red to make this clear. <p>We also found that the Bridgwater, Keynsham and Patchway custody suites had not been inspected since February / March 2016, despite being recorded as requiring annual inspections. The Health and Safety Advisor confirmed that these buildings are low risk buildings not owned by the Constabulary, so it is the management company's responsibility to action any of the findings.</p> <p>The Health and Safety Advisor informed us that they had not completed any inspections since 2016 due to the management company not taking action following any previous visits.</p>		escalated by the Head of Safety.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
6	<p>Inspections are completed by the Head of Safety or the Health and Safety Advisor using a standard workplace inspection template which includes specific questions for each area.</p> <p>The areas covered in the inspections include:</p> <ul style="list-style-type: none"> • management; • risk assessment; • communication; • fire; • first aid; • food safety; • electricity; • external area; • lifting equipment; • noise; • manual handling; • workplace; and • PPE. 	Yes	No	<p>We selected a sample of 10 inspections recorded as completed on the inspection schedule during 2017/18 and found the following:</p> <ul style="list-style-type: none"> • in nine cases the inspection report and action plan were provided to us, so we could confirm that the inspection took place; and • in one case the Health and Safety Advisor confirmed that the inspection was not completed and had been incorrectly recorded on the inspection schedule as a completed inspection. <p>We also found that the actions included in the action plans developed from inspections do not have implementation dates. Each action should include a time element to ensure the action is addressed within an appropriate timescale. It also highlights which actions are of the highest priority.</p> <p>We also note that where inspections are carried out on a three-yearly basis the action plan is not followed up until the following inspection three years later. Our testing found that in six cases (three of which were three yearly inspections) one or more actions had an asterisk recorded against it demonstrating</p>	Medium	<p>For premises where workplace inspections are completed three-yearly, a follow up visit will be completed one year following the workplace inspection to confirm any actions agreed as part of the workplace inspection have been implemented. The action plan template used for workplace inspections will also be amended to add timescales to each action.</p>	31 October 2018	Head of Safety

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 template was developed by the Head of Safety and Health and Safety Advisor and is updated on an ongoing basis.</p> <p>Each inspection template is completed, and an action plan developed to detail the actions required to be completed to address areas of identified weakness.</p> <p>The completed inspection report and action plan are sent to the appropriate health and safety lead at the site.</p> <p>If an action in the action plan has been carried forward from a previous inspection, an asterisk is recorded against it to clearly identify actions that have not been addressed previously.</p>			<p>that the action had been carried forward from the previous inspection.</p> <p>Where actions are not monitored for completion, there is a risk that corrective actions are not implemented to address identified weaknesses which could have an impact on the welfare of users of the premises.</p>				
7	<p>The Constabulary has a Reactive Monitoring of Health and Safety Procedure in place outlining the processes in place for reporting and investigating health and safety incidents.</p> <p>The procedure includes the following:</p> <ul style="list-style-type: none"> legislation; 	Yes	Yes	<p>Through examination of pocketbook we found that a slightly amended version of the Reactive Monitoring of Health and Safety Procedure is available on pocketbook. This is called the Incident Reporting and Investigation Procedure.</p> <p>The Head of Safety confirmed that the Reactive Monitoring Procedure is for use within the health and safety team, and the Incident</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"> • roles and responsibilities; • incident reporting; • incident reporting and investigation; • exceptions to police service; • near misses; • incident investigation criteria; • investigation procedure; • incident investigations report; and • analysis of incident data. <p>This procedure is not available to staff on the intranet but is available within the Health and Safety Team.</p>			<p>Reporting and Investigation Procedure is for wider staff use.</p> <p>This is because reactive monitoring is the health and safety terminology used as part of a health and safety management system which most staff members or officers would not be familiar with.</p> <p>To ensure that staff and officers can find the Incident Reporting Procedure this version has been uploaded on to pocketbook.</p> <p>We examined the Incident Reporting and Investigation Procedure and confirmed that it adequately outlines the processes for reporting health and safety incidents and provides guidance on the investigation process.</p> <p>We are satisfied that a procedure is in place which provides guidance to staff on how to report incidents, and how these are to be investigated.</p>				
8	It is the policy of Avon and Somerset Constabulary that all workplace incidents, dangerous occurrences, assaults, ill health, near misses and/or premises and property damage will be reported	Yes	No	<p>We obtained a report of all incidents reported on SAP in 2017/18 and found that there were 806 incidents reported.</p> <p>We selected a sample of 20 incidents and found the following:</p>	Low	1) The Head of Safety will investigate whether the date an incident is reported is captured by SAP and whether this information can be extracted in report formats. The Head of Safety will amend the	31 December 2018	Head of Safety

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>using the incident reporting portal on the SAP EH&S module.</p> <p>Apart from being a legal requirement, this enables the Constabulary to investigate the more serious incidents to ensure that they do not re-occur and adequate lessons are learnt. Incidents are recorded as soon after the event as possible. This may be done by the injured party, a colleague or a supervisor.</p> <p>The health and safety team will ensure the Health and Safety Executive are notified in the event of the following:</p> <ul style="list-style-type: none"> Any accident connected with work where an employee or self-employed person working on Police Authority owned premises is killed or suffers a major injury. Any accident connected with work where a member of the public is killed or taken to hospital. If something happens connected with work, which does not result in a reportable injury but clearly could have done then it may be 			<ul style="list-style-type: none"> we could not test that incidents were reported in a timely manner because SAP does not register when the incident was reported, only when the incident occurred; in four cases an appropriate investigation was completed and recorded on SAP by the supervisor. However, no formal investigation was required due to the nature of the incidents; and in 16 cases there was no evidence of an investigation recorded on SAP. We reviewed the cases with the Head of Safety and found that for all 16 cases, no formal investigation was required so the supervisor was responsible for investigating. As nothing was recorded on SAP we could not confirm whether no investigation was completed, or whether an informal investigation was completed, but not recorded on SAP. <p>We also found that only six of the 20 incidents selected had been closed off by the supervisor. Following review of all 806 incidents in 2017/18 we found that only 242 had been closed off.</p> <p>Without a clear audit trail of any actions or investigation completed</p>	Medium	<p>Accident Reporting and Investigations Procedure to state that incidents should be reported before the following shift begins.</p> <p>2) Line managers and supervisors will record investigations and close health and safety incidents recorded on SAP. Where no investigation takes place, a note will be recorded stating that no further action was required, or no learning can be gained from the incident.</p> <p>The Head of Safety will report the findings of this audit report to the Health and Safety Executive Committee which will determine what action will be taken to ensure this is done.</p>	31 December 2018	Head of Safety

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>treated as a dangerous occurrence.</p> <p>Unless the incident is trivial it will be reported and investigated appropriately as soon as practicable in order to identify what caused the incident, what lessons can be learnt and what actions need to be taken to prevent a recurrence. This will help ensure that the incident is not repeated.</p> <p>In most cases the incident investigation can be undertaken informally and quickly by the supervisory police officer and/or staff in consultation with the employee concerned and local staff association safety representatives. In order to facilitate this approach SAP EH&S will automatically send a workflow to supervisory staff notifying them that a member of their team has reported an incident, dangerous occurrence, assaults, ill health, near misses and/or premises and property damage.</p> <p>In more serious incidents (e.g. RIDDOR reportable incidents) a greater degree of competency is required, and such investigations should be undertaken by employees who have attended the introduction to management</p>			there is a risk that the Constabulary would fail to defend against a legal claim submitted as a result of a health and safety incident.				

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>courses and/or Centrex Course 3 on Health and Safety Management.</p> <p>Not all RIDDOR reportable incidents require a formal investigation to be completed if the incident was unavoidable or no learning is to be gained. However, all RIDDOR reportable incidents should have a record of any actions or decisions taken recorded on SAP.</p> <p>Once the investigation has been completed, this is recorded on SAP and the incident is closed off.</p>							
9	<p>As an absolute minimum the following factual details will be included in the investigations report as appropriate:</p> <ul style="list-style-type: none"> Details of the injured persons(s) including name, address, age, gender, position, status (e.g. employee, visitor, member of the public) experience, length of service and training and qualifications. Full description of the circumstances of the incident including the exact place and location of the incident, time of 	Yes	Yes	<p>We selected a sample of 20 events, including 10 injuries leading to more than seven days off work, or major injuries. Our testing found that:</p> <ul style="list-style-type: none"> none of the sample tested, required a formal investigation report. The ten RIDDOR reportable incidents selected in our sample did not require a formal investigation to be completed as the incident was unavoidable or no learning was to be gained. However, all RIDDOR reportable incidents should have a record of any actions or 		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>day and ambient conditions at the time of the incident.</p> <ul style="list-style-type: none"> Details of any equipment involved including make, model, serial numbers, age, maintenance records, training records, normal operating methods. Details of any personal protective equipment or clothing supplied or used for the work activity. Details of any management review of the incident. □Details of the potential consequences. Details of the incident, ill health or other loss including. <p>All RIDDOR reportable events such as major injuries or incidents leading to seven days off work are required to be reported to the HSE using a separate standard template provided by the HSE.</p> <p>In these cases, the Head of Safety completes the template report and submits this to the HSE.</p>			<p>decisions taken recorded on SAP as outlined in 1.8 above; and</p> <ul style="list-style-type: none"> all incidents that were required to be reported to the HSE were reported. <p>We are satisfied that incidents are being reported to the HSE where required.</p>				

10	<p>A near miss is defined as "...any unplanned or unforeseen incident which whilst not resulting in personal injury or damage clearly had the potential to do so..."</p> <p>Near miss reporting and investigation is encouraged as reporting observed hazards and non-conformances as near misses will ultimately prevent future incidents and major injuries.</p> <p>The same system of reporting and investigating of incidents is used for near misses.</p>	Yes	No	<p>We obtained a report of all incidents reported on SAP in 2017/18 and found that there were 806 incidents reported on SAP in 2017/18, and only 31 near misses.</p> <p>This is a low volume of near misses compared to the level of incidents reported and may indicate a lack of awareness of what a near miss is and what should be reported on SAP. Near misses can be valuable tools to gain learning from. This is in line with feedback received from the staff associations in paragraph 16 below.</p> <p>During the debrief meeting the Director of People and Organisational Development confirmed that the staff associations had been receiving reports of near misses, but these were not being reported on SAP. The staff associations had therefore been tasked with educating their members to report near misses on SAP.</p> <p>The Director of People and Organisational Development and the Head of Safety confirmed that further communication would be issued to raise the level of reporting of near misses.</p>	Low	<p>Communication will be issued to all staff and officers regarding near misses to promote recording of these.</p>	31 December 2018	Head of Safety
11	<p>The Force has a draft Health and Safety Escalation Process document outlining how staff and officers can raise health and safety issues.</p>	Yes	No	<p>We obtained and examined the Health and Safety Escalation Process document and found that it is still in draft.</p>	Low	<p>As planned, the Constabulary will approve and finalise the Health and Safety Escalation Process</p>	31 October 2018	Head of Safety

	Four levels of escalation have been identified:			<ul style="list-style-type: none">• level one - individual / line manager;• level two - facilities / estates;• level three - directorate level; and• level four - Health and Safety Executive Committee.	<p>The Head of Safety confirmed that discussions are still taking place with the staff associations and within the Health and Safety Executive Committee before finalising the escalation process and sharing this with staff.</p> <p>Feedback was also received from the staff associations that a clear escalation process is required. This is further outlined in paragraph 16.</p>	<p>document and share this with all staff members.</p>
12	<p>The Force has a Health and Safety Executive Committee that has the following objectives:</p> <ul style="list-style-type: none">• monitoring compliance with the Constabulary Statement of Health and Safety Policy;• consider management proposals for implementing health and safety legislation;• consider reports of injuries, accidents, assaults, near misses and dangerous occurrences and recommending appropriate preventative actions; and• consider inspection reports submitted by staff associations and HM Inspectors of Health and Safety and other enforcement authorities.	Yes	Yes	<p>We obtained the terms of reference (TOR) of the Health and Safety Executive Committee and confirmed that the Deputy Chief Constable is the chair, and attendees include representation from health and safety, PCC, staff associations, enabling services departments, and the four policing directorates.</p> <p>We are satisfied that the Committee includes appropriate membership and that the chair is a person with appropriate levels of authority. We obtained the minutes from the H&S Executive Committee from July and October 2017, and January and May 2018.</p> <p>We found that in July 2017 the meeting was chaired by the Head of Safety, however the meeting minutes showed that the Constabulary CFO would be relinquishing their role as the chair of the Committee, and the Director of People and Organisational</p>	None.	

The Committee meets on a quarterly basis and consists of the following members:

- Deputy Chief Constable (Chair);
- Head of Safety;
- a representative from the OPCC;
- representatives from the staff associations;
- Occupational Health;
- Estate Manager;
- HR and L&D Managers;
- directorate heads; and
- Deputy Directors of Finance and Business Services, People and Organisational Development and
- Transformation and Improvement.

Development would take over this role.

This was the case in the October 2017 meeting. From January 2018 onwards the DCC took over the role of chair of the H&S Executive Committee.

Through examination of the meeting minutes we could also see an increase in attendees from July 2017 to May 2018. In July 2017 the only attendees were from health and safety, staff associations, the Special Constabulary, and Corporate Services. In May 2018 attendees included representation from estates, Occupational Health, the OPCC, finance, and the police directorates.

Furthermore, the minutes showed much more detailed discussions in January and May 2018 compared to July 2017, with a more consistent agenda.

We are satisfied that significant improvements have been made to the Health and Safety Executive Committee in the previous 12 months.

Through examination of the meeting minutes we confirmed that key health and safety matters such as new regulations relating to health and safety, performance reports, and estates issues, and that the Committee was discharging its

duties such as reviewing reports of incidents.

13	<p>On a quarterly basis the Head of Safety prepares a balanced business scorecard which is reported to the Health and Safety Executive Committee.</p> <p>The scorecard includes the following indicators:</p> <ul style="list-style-type: none"> • total no of work related incidents; • total no of near misses; • assaults; • prisoner handling; • operational training; • road traffic collisions; • slips, trips and falls; and • other. <p>In the end of year report the annual data is compared to prior years for the indicators above.</p> <p>The number of incidents is also broken down by directorate, and departments. The scorecard also includes a summary of significant HSE RIDDOR incidents during the year.</p>	Yes	Yes	<p>We obtained the balanced scorecard for 2017/18 and for the first quarter of 2018/19. Following examination of the scorecards we confirmed that monthly performance figures are included.</p> <p>We also confirmed that it includes a commentary and significant RIDDOR or near miss incidents reported during the period.</p> <p>The balanced business scorecards reported that in 2017/18 806 work related incidents and 31 near misses were reported on SAP. For the first quarter of 2018/18 this was 322 incidents and 15 near misses, compared with 196 and 13 reported in the first quarter of 2017/18.</p> <p>Through examination of the minutes of the Health and Safety Executive Committee we confirmed that the balanced business scorecard was presented and reviewed at the January and May 2018 meetings.</p> <p>We are satisfied that performance data is being reported to the Health and Safety Executive Committee along with significant RIDDOR incidents.</p>	None.
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14	<p>The Head of Safety prepares an annual health and safety performance report for the Chief Officer Group in order to keep them informed of and alerted to relevant health and safety management issues such as:</p> <ul style="list-style-type: none"> • An evaluation of the quality and accuracy of information contained in completed incident records. • An evaluation of the time and costs involved in the incident and investigations. • Statistical information relating to incidents and reported work related ill health performance and non-conformance. • Comparative analysis of Constabulary directorate / department performance with those of other sites within the Constabulary. • Benchmarking incident performance with other Constabulary's within the Southwest region. • Statistical information of incident data and ill health trends. <p>A shorter health and safety performance briefing paper is presented shortly after the year-end in advance of the full paper</p>	Yes	Yes	<p>At the time of the audit the annual health and safety performance report for 2017/18 was still being prepared. However, we obtained the 2016/17 report and confirmed this was completed.</p> <p>We also obtained the 2017/18 briefing paper on health and safety performance and confirmed that this was completed and reported on a summary of performance figures for 2017/18 including the number and type of incidents.</p> <p>Through examination of the H&S Executive Committee meetings we confirmed that the 2017/18 briefing paper was presented and reviewed at the May 2018 meeting.</p> <p>We are satisfied that annual performance relating to H&S is being reviewed and reported.</p>	None.
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being written which includes the following:

- incident numbers;
- H&S strategy objectives;
- incident types;
- incident severity;
- enforcement activity;
- incident costs;
- staff survey; and
- audits & inspections.

15	<p>All newly appointed employees will receive basic health and safety induction training as a part of their police staff induction or probationary training (IPLDP) programmes.</p> <p>Induction training covers the following key areas of information:</p> <ul style="list-style-type: none"> • Health and safety legislation. • Health and safety policy and procedures. • Health working practices and major workplace hazard and risks. • Incident, ill health and near miss reporting procedure. 	Yes	No	<p>We obtained the lesson plans and confirmed that various health and safety related training is included in the IPLDP including:</p> <ul style="list-style-type: none"> • health and safety; • working at height; and • working safely on the road. <p>We were provided with a list of staff that had completed H&S training, however we were unable to validate this as there was no record maintained of who was due to undertake training, therefore we could not establish the completion percentage or those outstanding.</p>	Medium	<p>Records of induction training completion will be maintained by the Constabulary. These will be used to monitor and ensure all staff complete health and safety training as part of their induction training.</p>	31 December 2018	Head of L&D
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- Emergency fire evacuation procedures.
- First aid procedures.
- Points of contact and information sources.

16	<p>The Constabulary has two staff associations:</p> <ul style="list-style-type: none"> • Police Federation; and • Unison. <p>Each staff association has an Avon and Somerset representative.</p>	Yes	No	<p>Our discussions with the Health and Safety representatives from Unison and Police Federation found the following:</p> <p>Both staff associations said it was difficult to locate documents on pocketbook. It was reported that unless the exact location or name of the document is known, searching for it is very difficult. This makes locating policies or risk assessments hard for the user.</p> <p>During the debrief meeting the Director of People and Organisational Development and the Head of Safety stated that they found pocketbook easy to use but were happy for the ease of use of the search function to be investigated. Further discussion with management resulted in no action being agreed.</p> <p>One staff association informed that there used to be local H&S forums which were used as a means of reporting and escalating issues. These are no longer in place as the Constabulary has restructured to having directorates that cover the</p>	Low	<p>1) Additional Health and Safety representatives will be trained up by the staff associations to ensure more local health and safety presence exists throughout the Constabulary.</p> <p>2) As planned, the Healthy Buildings Strategy will be presented to the Health and Wellbeing Board for approval by the Chief Constable. This includes introducing local Health and Safety Champions to act as points of contact for health and safety related matters.</p>	<p>31 December 2018</p> <p>30 September 2018</p>	<p>Staff Association Health and Safety Leads</p> <p>Deputy Director of Finance and Business Services</p>
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entire force area, instead of splitting in to sub-areas.

The Constabulary's current structure does therefore not align with having local H&S forums for each area. A clearer escalation process is needed which is in line with the current update of the escalation process which is being developed. The staff association also expressed a need for more staff association health and safety representatives throughout the Constabulary to support the representatives at HQ. This is to be done throughout 2018/19.

During the debrief discussions the Director of People and Organisational Development confirmed that the Constabulary had recognised the need for more health and safety presence throughout the organisation. A Wellbeing in Constabulary Buildings paper is being presented to the Health and Wellbeing Board later in August 2018 which includes creating designated Health and Wellbeing Champions at each site.

Both staff associations stated that there is a lack of trust in SAP and therefore not all incidents that should be recorded are being recorded on SAP as part of the incidents reporting process. The staff associations reported a lack of understanding of the definition of a

near miss, which in turn is leading to a lack of reporting of near misses.

This is in line with our findings whereby only 31 near misses were reported in 2017/18.

One staff association questioned whether SAP was capturing all near misses as they strongly believed more than 31 near misses had been reported.

As the Constabulary has now decided not to proceed with Multi Force Shared Services (MFSS), SAP is to be reviewed as part of a much larger exercise. Improvements to SAP have been put on hold for a number of years which will now be recommenced as part of a Constabulary-wide review of SAP.

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 areas:

Objectives of the area under review

The objective of this audit is to ensure that the Force complies with health and safety regulations and best practice, and that governance and oversight of this is appropriate and robust.

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

Areas for consideration:

We will review the controls and assurances in place for the management, monitoring, reporting and governance of Health and Safety.

This will include the following:

- Whether the Force has in place a Health and Safety Policy which has been clearly communicated to all staff and officers.
- How the Force gains assurance that the Health and Safety Policy has been complied with consistently across its locations, including internal inspections, or the use of external third parties to carry out health and safety audits and inspections. This will include how the Force ensures that any actions or issues arising from these inspections are addressed.
- Arrangements for the recording and monitoring of health and safety incidents across the Force.
- Arrangements for the timely reporting, investigating and monitoring of near misses.
- The reporting arrangements within the Force, including whether an appropriate committee has been charged with health and safety matters, whether regular updates are provided to that committee and whether the content of the update is appropriate and fit for purpose.
- Whether the Force has mechanisms in place for staff to report Health and Safety matters.
- The completion and monitoring of Health and Safety training by staff and officers.

We will also speak to the Force representatives of the staff associations (Unison and Police Federation) to determine whether staff are satisfied with the Health and Safety processes in place, and gauge staff awareness of these processes.

Limitations to the scope of the audit assignment:

We will not re-perform compliance testing on key Health and Safety areas such as fire safety, first aid, lift safety or electrical testing.

We will not provide assurance that the Force is compliant with key Health and Safety legislation or regulation, only that it has processes in place to identify, report and escalate non-compliance, incidents or near misses.

We will not comment on the accuracy of the content of health and safety policies and procedures, only whether they are in line with good practice and have been communicated to relevant parties and mechanisms are in place to ensure they are implemented.

Testing will be undertaken on a sample basis only and therefore will not provide assurance that procedures are followed at all times across the whole organisation.

We will not confirm whether the Force has identified all health and safety risks.

FOR FURTHER INFORMATION CONTACT

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AVON AND SOMERSET CONSTABULARY

Income Generation

FINAL

Internal audit report 3.18/19

14 August 2018

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Debrief held	22 July 2018	Internal audit team	Mark Jones - Head of Internal Audit Victoria Gould - Manager Cian Spaine - Senior Auditor
Draft report issued	10 August 2018		
Revised draft report issued	13 August 2018		
Responses received	14 August 2018		
Final report issued	14 August 2018	Client sponsor	Mark Simmonds - OPCC CFO Julian Kern - Constabulary CFO Cassie Skinner - Head of Finance Jane Walmsley – Inspection and Audit Coordinator
		Distribution	As above

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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 income generation was undertaken as part of the agreed 2018/19 internal audit plan.

The National Police Chiefs' Council (NPCC) has issued National Policing Guidelines on Charging for Police Services which provides guidance to police forces on charging for police services. It outlines the different types of events (commercial events, non-commercial events etc), which types of events forces should charge for, and offers an example calculation for determining charging rates based on costs.

The Constabulary receives income from a variety of sources that it provides police services for. These include sporting fixtures, medium to large events such as Bristol Balloon Fiesta, and contracted arrangements such as Hinkley Point or Bristol Airport. The responsibilities for income generation are therefore spread across the Constabulary.

For most events a Special Police Service (SPS) matrix is completed by the Operational Planning Team. The SPS matrix is signed by the event organiser and acts as evidence of their request for police services. Once the SPS matrix has been completed the event organiser is invoiced for 25% of the amount due in advance, and the balance following the event.

1.2 Conclusion

The Constabulary has robust controls in place to manage its income generation activities., however we have identified a number of medium and low priority issues relating to policies and procedures, updating the charging rates in the SPS matrix, defining the responsibilities of the management of the Hinkley Point income, and an out of date contract with Bristol Airport.

Internal audit opinion:

Taking account of the issues identified, the PCC and Joint Audit Committee can take **reasonable assurance** that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied.

However, we have identified issues that that need to be addressed in order to ensure that the control framework is effective in managing this area.



1.3 Key findings

The key findings from this review are as follows:

- The Constabulary uses the NPCC Guidelines for Charging for Police Services as its internal policy, however it does not currently have its own internal policy or procedure on charging for police services.
- A flowchart has been developed by the Business and Finance Team which outlines the process for completing an SPS matrix, however this is not stored on a shared drive or available in the Financial Management Unit or Operational Planning Team who are also involved in the process.
- The charging rates for special police services are reviewed on an annual basis. These are built in to the SPS matrix which is also updated accordingly.

- SPS matrices are being completed for each event where additional police resource is required or has been requested which act as the request for police services by the event organiser. However, our testing identified two cases where the wrong year's charging rates were used in the SPS matrix, and therefore the incorrect rates were applied. This was because the event was planned before the matrix was updated, however the event was held in the following financial year.
- Contracts are in place with Bristol City FC, Bristol Rovers FC and Yeovil FC for policing their home matches. Furthermore, we confirmed that a fee is being agreed for each match based on the risk rating.

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.

Area	Control design not effective*		Noncompliance with controls*		Agreed actions		
					Low	Medium	High
Income generation	7	(11)	8	(11)	5	2	0
Total					5	2	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	Actions for management	Implementation date	Responsible owner
1	<p>The Constabulary does not currently have its own policy in place for charging for police services and uses the NPCC Guidelines for Charging for Police Services as a framework.</p> <p>The national guidelines state that each Constabulary should have its own charging policy, which should distinguish between the different categories of event, in particular:</p> <ul style="list-style-type: none"> commercial events, intended to generate private profit; non-commercial events, ie charitable or community events; and statutory events reflecting constitutional rights or processes. 	Low	The Constabulary will develop a charging policy for special police services. This will include the key areas identified within the NPCC Charging for Police Services Guidelines. It will also include a section on timing of events and which rates should be used where the planning and occurring of events overlaps two financial years. It will be ratified by the PCC.	31 March 2019	Head of Finance
2	<p>The Constabulary has an SPS matrix process flowchart and found that it is up to date and clearly outlines the steps involved in completing the SPS matrix for events.</p> <p>However, this was only available to staff in the Business and Finance Team. This should also be shared with staff in the Operational Planning and Financial Management Unit to ensure all staff are aware of and follow the same process.</p>	Low	The SPS matrix process flowchart will be shared with all relevant staff involved in the process for charging for police services.	31 March 2019	Head of Finance

3	<p>The Constabulary has a Special Duty Charges document that is updated annually by the Senior Accountant. These rates have been built in to the SPS matrix document used for charging for special police services.</p> <p>Our testing found that in two instances an outdated version of the SPS matrix was used (Glastonbury 2017 was calculated using the 2016/17 SPS matrix, and Love Saves the Day 2018 was based on the 2017/18 SPS matrix). This is due to timing, as both charging agreements were calculated and signed off in February 2017, despite the policing services, and therefore the costs, relating to the next year. This would indicate that the Constabulary need to update the charging rates further in advance, to ensure that the rates for the period of the event are used and not the rates at the time of request.</p> <p>We discussed this with the Senior Accountant, Finance and Business Services and confirmed that the NI rates that feed in to the updated charging rates are not available until March of each year. The Constabulary is also reliant on the NPCC for issuing up to date guidance in a timely manner.</p>	Medium	<p>The Constabulary will investigate and decide whether it can update the rates for charging for police services in the SPS matrix earlier each year. If it is updated earlier, the Senior Accountant (Finance and Business Services) will ensure the correct version is used in all cases to ensure the correct rates are charged. This includes events that are planned in one financial year but take place in the following year. If it is not updated, this decision will be reflected in the policy in paragraph 1.</p>	31 December 2018	Head of Finance
5	<p>Our testing of 10 events from 2017/18 and 2018/19 found that the Glastonbury 2017 event had additional authorisation by the Constabulary's CFO because the event value was close to £1m.</p> <p>However, whilst Glastonbury 2017 had additional authorisation from the CFO due to the high value of the event, the Constabulary has not defined authorisation limits for charging for police services, and whether increased sign off is required for higher risk, scale, or value events.</p>	Low	<p>The Constabulary will define authorisation limits above which further authorisation is required to be obtained on the SPS matrix for events where it charges for special police services, considering the scale, risk and value of the event.</p>	31 March 2019	Head of Finance

7	<p>We obtained the latest contract with Bristol Airport and confirmed that this expired on 31 March 2017. The Senior Accountant confirmed that at the time of the audit the updated contract was still being negotiated. The Constabulary has therefore continued to provide a service for over a year, despite the contract expiring.</p>	Medium	<p>The Constabulary will agree and sign an updated contract with Bristol Airport for the policing services it provides.</p> <p>Mechanisms will be put in place to ensure contracts are agreed in advance each year.</p>	30 September 2018	Head of Finance
8	<p>EDF send the Constabulary the proposed payment for the Hinkley point services as outlined in the original development consent order (DCO) / contract.</p> <p>We requested evidence of agreement of the 2018/19 amount by the Constabulary, however this was not available. There was a lack of clarity regarding responsibility for agreeing the final amount with EDF.</p> <p>There is a risk that income due for the Hinkley Point site is not monitored appropriately due to a lack of clarity over the responsibility for this, and therefore there is no assurance as to whether this adequately covers the costs incurred.</p>	Low	<p>A process will be defined and documented outlining the process and responsibility for managing the income due from the Hinkley Point contract. This will include an annual reconciliation of the proposed payments from EDF to the values in the original Development Consent Order / agreement, and whether policing costs have been covered.</p>	31 March 2019	Head of Finance
9	<p>The NPCC guidelines state that it is good practice to keep a register of the events policed and a record of the decisions on policing levels and any abatement decisions taken. This will provide a validated and transparent trail to cross reference future decisions and provide public accountability.</p> <p>Whilst the SPS master list is a list of all events charged for, it does not include events such as carnivals that are policed but not charged for as they are on public ground. It also includes the contract value but does not make reference to any abatement decisions. This is recorded in the SPS matrix for each event. Where no SPS matrix is completed, no record of this decision is kept.</p>	Low	<p>The Constabulary will maintain a list of all events policed, including those policed but not charged for. This will include any abatement decision. The master SPS contracts list could be used as a basis for this.</p>	31 March 2019	Head of Finance

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.

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

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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Area: Income generation

1	<p>The National Police Chiefs' Council (NPCC) has issued National Policing Guidelines on Charging for Police Services.</p> <p>The NPCC Charging Guidelines include the following:</p> <ul style="list-style-type: none"> • charging for police services; • costing methodology; • appendix 1 - powers for the charging of police services; 	No	No	<p>We obtained and reviewed the NPCC Guidelines on Charging for Police Services. The guidance states the following:</p> <p>"The Chief Constable is responsible for the subsequent financial management of the force under delegation from the PCC. The PCC should therefore approve in consultation with the Chief Constable a framework of financial policies and regulations within which that delegated responsibility operates, including policies and processes for charging."</p>	Low	The Constabulary will develop a charging policy for special police services. This will include the key areas identified within the NPCC Charging for Police Services Guidelines. It will also include a section on timing of events and which rates should be used where the planning and occurring of events overlaps two	31 March 2019	Head of Finance
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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"> • appendix 2 - charging for events; • appendix 3 - charge rates for common items; and • appendix 4 - costing / charging model. <p>The Constabulary does not currently have its own internal policy or procedure for charging for police services.</p>			<p>It also states that "each PCC should set their own charging policy having regard to its local circumstances."</p> <p>It is therefore good practice for forces to have their own charging policy. Avon and Somerset do not currently have this and use the national guidelines as a framework.</p> <p>The guidelines also state that the charging policy should distinguish between the different categories of event, in particular:</p> <ul style="list-style-type: none"> • commercial events, intended to generate private profit; • non-commercial events, ie charitable or community events; and • statutory events reflecting constitutional rights or processes. <p>Whilst the Constabulary does not have its own policy for charging for police services, it does have a flowchart outlined in paragraph 2 below. Furthermore, the SPS matrix document outlined in paragraph 5 below includes guidance on how to complete each section.</p> <p>However, the Constabulary would benefit from a high-level charging policy to sit above the more operational guidance documents to outline its approach and</p>		financial years. It will be ratified by the PCC.		

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				confirm that this is agreed at a senior level.				
2	<p>A special police services (SPS) matrix process flowchart is available in the Business and Finance Team which outlines the process to be followed for completing requests for police services and raising invoices.</p> <p>The process flowchart has been developed by the Business and Finance Team and is not available to other teams involved in the process such as Operational Planning or the Financial Management Unit.</p> <p>The SPS matrix (outlined in paragraph 5 below) also includes an instructions page which also outlines how to complete each section and follows the same process.</p>	No	No	<p>We obtained and examined the SPS matrix process flowchart and found that it is up to date and clearly outlines the steps involved in completing the SPS matrix for events.</p> <p>However, this was only available to staff in the Business and Finance Team. This should also be shared with staff in the Operational Planning and Financial Management Unit to ensure all staff are aware of and follow the same process.</p> <p>During our review of the SPS matrix and completion of our testing we found that there is currently no thresholds or limits above which the request for policing requires additional authorisation, for example, large scale and high cost. However, we did observe that the Glastonbury 2017 request for services was authorised by the Constabulary's CFO. The Senior Accountant (Business and Finance Services) confirmed that this was because of the size of the event and that income was close to £1m.</p> <p>Discussed further in paragraph 5.</p>	Low	The SPS matrix process flowchart will be shared with all relevant staff involved in the process for charging for police services.	31 March 2019	Head of Finance

3	<p>The Force has a Special Duty Charges document which outlines all charging rates for different staff and officers depending on scale or rank.</p> <p>It was originally prepared based on an example in Appendix 4 of the NPCC guidance and is reviewed and updated by the Senior Accountant in the Finance and Business Services team on an annual basis.</p>	Yes	No	<p>We obtained the Special Duty Charges document and confirmed that this had been updated for 2018/19 by the Senior Accountant.</p> <p>We examined the document and confirmed that it has been prepared using the same methodology outlined in the NPCC guidelines, with minor amendments to tailor it to Avon and Somerset Constabulary.</p> <p>These rates have been built in to the SPS matrix document below. We conducted testing to confirm that the correct rates were used and found that in two instances an outdated version of the SPS matrix was used (Glastonbury 2017 was calculated using the 2016/17 SPS matrix, and Love Saves the Day 2018 was based on the 2017/18 SPS matrix). This is due to timing, as both charging agreements were calculated and signed off in February 2017, despite the policing services, and therefore the costs, relating to the next year. This would indicate that the Constabulary need to update the charging rates further in advance, to ensure that the rates for the period of the event are used and not the rates at the time of request.</p> <p>We discussed this with the Senior Accountant, Finance and Business Services and confirmed that the NI rates that feed in to the updated charging rates are not available until March of each year. The Constabulary is also reliant on the NPCC for issuing up to date guidance in a timely manner.</p>	Medium	<p>The Constabulary will investigate and decide whether it can update the rates for charging for police services in the SPS matrix earlier each year. If it is updated earlier, the Senior Accountant (Finance and Business Services) will ensure the correct version is used in all cases to ensure the correct rates are charged. This includes events that are planned in one financial year but take place in the following year. If it is not updated, this decision will be reflected in the policy in paragraph 1.</p>	31 December 2018	Head of Finance
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We have included in paragraph 1 above to define in the policy when the SPS matrix is to be updated and whether the updated version should be used when planning events that take place in the following year.

We are satisfied that the Constabulary has developed its charging rates based on national guidelines. However, we are not satisfied that the correct rates in the SPS matrix are being used consistently, and therefore there is a risk that the Constabulary is undercharging for its policing services.

4	<p>The Constabulary is notified of events through a number of routes. The most common of these include:</p> <ul style="list-style-type: none"> • Safety Advisory Groups (SAG) which are made up of local authority, police, fire, ambulance, licensing representatives; • emails are sent from the local authority to a shared inbox within the Operational Planning Team of all licences obtained for events. This notifies the Constabulary of any events with licences it may not already be aware of through the SAG; • recurring events; and 	Yes	Yes	<p>We reviewed the operations events calendar and pocketbook and confirmed that this is being maintained. It includes large events that require special police services, but also small community events that do not require any additional police resource. For these events the officers on shift will show their presence, but no additional officers are required.</p> <p>Through discussions with staff members and officers within the Operational Planning Team we confirmed that the number of events within the Constabulary area is vast. However, the Constabulary is notified of any events large enough to require policing through the various channels such as SAGs or the licensing mailbox.</p> <p>There is a risk that the Constabulary is not aware of small local events that do not require any licenses, however these events would be small enough not to require any special police services so</p>	None.
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- word of mouth for smaller community events.

An operations calendar is maintained on pocketbook with a list of all the events the Operational Planning Team are made aware of through the routes outlined above.

Additional policing is not required for smaller community events, however larger events may require special police services which the Constabulary charges for.

there is no risk that the Constabulary is not policing or charging for events that it should.

5	<p>A special police services (SPS) matrix has been developed for charging for police services. The SPS matrix is in the form of an excel document and includes the following:</p> <ul style="list-style-type: none"> • instructions; • request for police services; • hours calculator; • event evaluation and charging form; • event authorisation and invoicing; • full terms and conditions; and • request for sales invoice. 	Yes	No	<p>We selected a sample of 10 events from 2017/18 and 2018/19. Our sample was selected based on large events such as Glastonbury 2017 and Balloon Fiesta 2018 and supplemented by reviewing the operations calendar on pocketbook and selecting events from this. Our testing found the following:</p> <ul style="list-style-type: none"> • Six events were policed and should have been charged for. Four events were either not policed, or were policed but the Constabulary could not charge for these as they were on public property, such as St Paul's Carnival; • all six events that should have been charged for had a completed SPS matrix; • all six events had a signed Request for Police Services page available; and 	Low	<p>The Constabulary will define authorisation limits above which further authorisation is required to be obtained on the SPS matrix for events where it charges for special police services, considering the scale, risk and value of the event.</p>	31 March 2019	Head of Finance
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The matrix is completed by the Operational Planning Team once they have been made aware of an event that requires additional policing through the channels outlined in paragraph 4 above.

Once the matrix has been completed it is sent to the Business and Finance Team for review and allocation of a reference number. It is then returned to the event organiser to ensure the request for police services is signed by the applicant.

The signed request for services and the SPS matrix as a whole act as the agreement by the event organiser to the terms and conditions, and their acceptance of the charges identified within the evaluation and charging sheet.

- the Glastonbury 2017 event was further authorised by the Constabulary's CFO because the event value was close to £1m.

We are satisfied that SPS matrices are being completed and a signed request for police services is being obtained. However, whilst Glastonbury 2017 had additional authorisation from the CFO due to the high value of the event, the Constabulary has not defined authorisation limits for charging for police services, and whether increased sign off is required for higher risk, scale, or value events.

6	<p>Once an SPS matrix has been completed the request for sales invoice form is completed and sent to the Financial Management Unit to send the invoice to the event organiser.</p> <p>The invoice is raised on SAP for the amount agreed within the evaluation and charging tab of SPS matrix. 25% of the agreed amount is invoiced in advance</p>	No	Yes	<p>We selected a sample of 10 events from 2017/18 and 2018/19.</p> <p>As outlined in paragraph 5 above, only six of these were charged for. We confirmed that in all six cases:</p> <ul style="list-style-type: none"> • the Constabulary had raised invoices for the total amount; and • the amount on the invoice reconciled to the value on the request for services. 	None.
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	of the event, with the remained invoiced following the event.			We are satisfied that invoices are being raised for events where an SPS matrix has been completed. We did not test whether payment had been received for all invoices as this is done as part of the Constabulary's credit control processes.				
7	<p>A separate contract is in place for the services provided to Bristol Airport. The contract was valid from 1 April 2014 to 21 March 2017.</p> <p>The contract states that each year Avon and Somerset Police will send Bristol Airport an estimate of the cost of the police service it will provide for the upcoming financial year.</p> <p>The income is based on actual pay costs, plus a fixed amount for overtime, and overheads.</p> <p>The Grants Officer maintains a budget spreadsheet for each year which outlines the pay costs and overheads for each month. The Grants Officer then raises invoices on a quarterly basis.</p>	Yes	No	<p>We obtained the latest contract with Bristol Airport and confirmed that this expired on 31 March 2017. The Senior Accountant confirmed that at the time of the audit the updated contract was still being negotiated. The Constabulary has therefore continued to provide a service for over a year, despite the contract expiring.</p> <p>Through examination of email correspondence, we confirmed that the 2018/19 figures had been sent to the Airport Financial Controller by the Senior Accountant and these had been agreed by the Financial Controller.</p> <p>At the time of our audit visit, quarter one of 2018/19 had not yet been invoiced. However, through review of invoices and SAP we confirmed that the Grants Officer had raised the invoices for Q3 and Q4 of 2017/18 and that these had been paid. We also reconciled the invoice amount to the budget spreadsheet maintained by the Grants Officer.</p>	Medium	<p>The Constabulary will agree and sign an updated contract with Bristol Airport for the policing services it provides.</p> <p>Mechanisms will be put in place to ensure contracts are agreed in advance each year.</p>	30 September 2018	Head of Finance
8	A separate agreement is in place for the services provided to Hinkley Point. This is the Development Consent Order for the Hinkley Point site. (A Development Consent Order	Yes	No	We obtained the proposed payment amounts for 2018/19 and confirmed that these are in line with the original development consent order (DCO).	Low	A process will be defined and documented outlining the process and responsibility for managing the income	31 March 2019	Head of Finance

	<p>(DCO) is the means of obtaining permission for developments categorised as Nationally Significant Infrastructure Projects (NSIP). This includes energy, transport, water and waste projects).</p> <p>Each year EDF send the Finance Manager (Financial Management Unit) the proposed payments based on the original contract. The Finance Manager then sends this on to the Sergeant in charge at Hinkley Point to review, agree to the original agreement and confirm with EDF.</p> <p>The amount due is outlined in the original agreement, but a multiplier is applied to reflect inflation. Once this is agreed the payment is made by EDF in June each year.</p>			<p>At the time of our audit visit the 2018/19 payment had not yet been received. We therefore also obtained the payment amount for 2017/18 and confirmed through examination of SAP that this invoice had been paid. This amount also agreed to the original DCO.</p> <p>We requested evidence of agreement of the 2018/19 amount, however this was not available. There was a lack of clarity regarding responsibility for agreeing the final amount with EDF.</p> <p>There is a risk that income due for the Hinkley Point site is not monitored appropriately due to a lack of clarity over the responsibility for this, and therefore there is no assurance as to whether this adequately covers the costs incurred.</p> <p>Following our audit visit, the Finance Manager confirmed that the 2018/19 payment had been received.</p>		<p>due from the Hinkley Point contract. This will include an annual reconciliation of the proposed payments from EDF to the values in the original Development Consent Order / agreement, and whether policing costs have been covered.</p>		
9	<p>The Senior Accountant (Finance and Business Services) maintains a master SPS contract list which lists all SPS matrices that they have reviewed and provided a reference for. The SPS contract lists includes the following:</p> <ul style="list-style-type: none"> • reference number; • event start and end date; 	No	No	<p>We obtained and reviewed the master SPS contract list and confirmed that this list is kept up to date and used as a working document for all SPS matrices completed.</p> <p>The NPCC guidelines state that it is good practice to keep a register of the events policed and a record of the decisions on policing levels and any abatement decisions taken. This will provide a validated and transparent trail to cross reference future decisions and provide public accountability.</p>	Low	<p>The Constabulary will maintain a list of all events policed, including those policed but not charged for. This will include any abatement decision. The master SPS contracts list could be used as a basis for this.</p>	31 March 2019	Head of Finance

	<ul style="list-style-type: none"> • date matrix received in Finance and Business Services; • date matrix returned to officer; • completing officer; • event name; • customer name; • contract value; and • copy of signed request for services received (Yes/No). 			<p>Whilst the SPS master list is a list of all events policed and charged for, it does not include events such as carnivals that are policed but not charged for as they are on public ground. It also includes the contract value but does not make reference to any abatement decisions. This is recorded in the SPS matrix for each event. Where no SPS matrix is completed, no record of this decision is kept.</p>	
10	<p>The Constabulary provides policing services to the Bristol City FC, Bristol Rovers FC, and Yeovil Town FC for their home games.</p> <p>When the fixtures are released in June each year. These are reviewed by the Operational Planning team and the Football Intelligence Officer, who meet with the clubs and allocate one of the following risk ratings to each game of the season:</p> <ul style="list-style-type: none"> • Spotter Only (SO); • Local Policing Operation (LPO); • Grade A (Low Risk); 	Yes	Yes	<p>We requested the contracts for Bristol City FC (BCFC), Bristol Rovers FC (BRFC) and Yeovil Town FC (YTFC) and found that the signed contract amendments for 2018/19 were available for BCFC and BRFC.</p> <p>The Constabulary were still awaiting the signed YTFC contract amendment for 2018/19.</p> <p>We therefore obtained the 2017/18 contract amendment for YTFC and confirmed that this had been signed.</p> <p>We selected a sample of five football matches from the 2017/18 season and found the following:</p> <ul style="list-style-type: none"> • In all five cases the fee recorded on the fixture schedule agreed to the 	None.

	<ul style="list-style-type: none"> • Grade B (Medium Risk); and • Grade C (High Risk). <p>The football clubs are charged a set amount based on the risk grading. The amount for each grade is set by the Senior Accountant. No fee is charged for SO or LPO graded matches. The grading of each match is recorded on a fixture schedule.</p> <p>The risk grading is discussed and agreed with each football club. Once these have been agreed a contract is produced and signed with each club. The Financial Management Unit completes the invoicing as outlined in paragraph 6 above.</p>			<p>standard fee rate calculated by the Senior Accountant;</p> <ul style="list-style-type: none"> • in all five cases an invoice was raised by the Financial Management Unit; and • in three cases the invoiced amount agreed to the fixture schedule. In one case the contract was not yet signed, so the fee charged was based on a completed SPS matrix. In the final case the game was upgraded to a risk grading C. <p>We are satisfied that the Constabulary is agreeing contract amendments with the football clubs annually and that it is invoicing for matches based on agreed amounts.</p>	
11	<p>The Constabulary splits its income in to codes within SAP, the finance system. Examples of the income codes are grant funding, donations, sponsorship.</p> <p>The income codes relevant to income generation are:</p> <ul style="list-style-type: none"> • 73112 - Charges for Services by Staff. This is used for goods and services provided by staff / officers; • 73159 - Private Police. This is used for some events such as Glastonbury; and 	No	N/a	<p>We obtained a list of the Constabulary's income codes from SAP and examined the income on these for 2017/18.</p> <p>We found the following codes are used for recording income from special police services:</p> <ul style="list-style-type: none"> • 73112 - Charges for Services by Staff. This is used for goods and services provided by staff / officers. • 73159 - Private Police. This is used for some events such as Glastonbury. • 73160 - Private recurring. This includes private policing contracts and football matches. 	None.

-
- 73160 - Private recurring.
This includes private policing contracts and football matches.

Our analysis did not identify any expected or budgeted income that had not been received. However as outlined in paragraph 4 above the number of events within the Constabulary area is vast.

There is a risk that the Constabulary is not aware of small local events that do not require any licenses, however these events would be small enough not to require any special police services so there is less risk that the Constabulary is not policing or charging for events that it should.

The Constabulary is notified of any events large enough to require policing through the various channels such as SAGs or the licensing mailbox.

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 areas:

Objectives of the area under review

To ensure that all income due to the Force is received

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

Areas for consideration:

This audit will review the application of the national charging model, and the Constabulary's charging policy and when fees were last reviewed.

We will also perform deep dives in to a sample of events for which the Constabulary charges such as Glastonbury, Bristol Airport, Balloon Fiesta, Hinkley point and football matches, and whether costs are being recovered.

We will also review the processes for identifying events the Constabulary should be charging for to ensure that funds are being recovered where possible. This will also include responsibility for raising invoices and/or notifying Finance of the event.

We will analyse the Force's income codes to identify unused codes, highlighting potential gaps in charging for events.

Limitations to the scope of the audit assignment:

- This review will only cover income streams since the start of 2017/18.
- Testing will be completed on a sample basis only.
- Testing will not review the debt management processes in place.
- Our audit will not provide assurance that all income has been collected.

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AVON AND SOMERSET POLICE

Follow Up Part 1

FINAL

Internal Audit Follow Up Report: 4.18/19

17 September 2018

This report is solely for the use of the persons to whom it is addressed.
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Debrief held	7 August 2018	Internal audit team	Mark Jones - Head of Internal Audit Victoria Gould - Client Manager Cian Spaine - Lead Auditor
Draft report issued	21 August 2018		
Revised draft issued	30 August 2018 14 September 2018		
Responses received	13 September 2018		
Final report issued	17 September 2018	Client sponsor	Jane Walmsley - Inspection and Audit Coordinator
		Distribution	Mark Simmonds – OPCC CFO Julian Kern – Constabulary CFO Jane Walmsley - Audit and Inspection Coordinator

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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.

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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 EXECUTIVE SUMMARY

1.1 Introduction

As part of the approved internal audit periodic plan for 2018/2019 we have undertaken a review to follow up progress made by you to implement the previously agreed management actions. The audits considered as part of the follow up review were:

- Training (9.17/18);
- Business Continuity & Disaster Recovery (10.17/18);
- Staff Culture and Wellbeing (11.17/18);
- Financial Controls (12.17/18); and
- Follow Up Part 2 (13.17/18) which included outstanding actions from the following audits:
 - Crime Data (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); and
 - Performance Management (7.17/18).

The 28 management actions considered in this review comprised of two 'high' and 26 'medium'. 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 Police has demonstrated **little progress** in implementing agreed management actions. This is due to only 50% of actions followed up being fully implemented (with a further 14% being superseded). Of the two high category actions followed up, one remains outstanding and one is not yet due for implementation.

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.

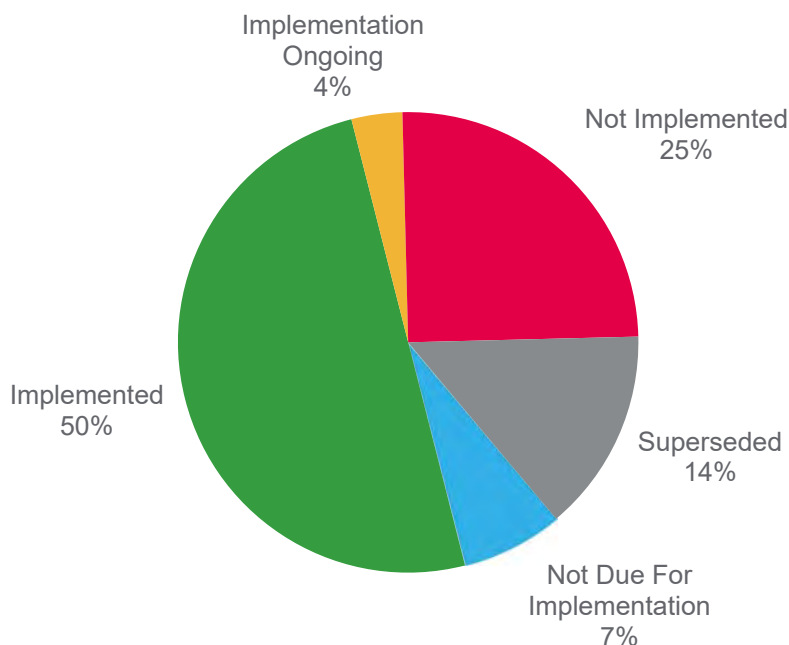
Action tracking is undertaken by the Constabulary's Business Improvement department on a regular basis, and management are required to provide timely updates on the progress of action implementation. This is done in line with HMIC recommendations.

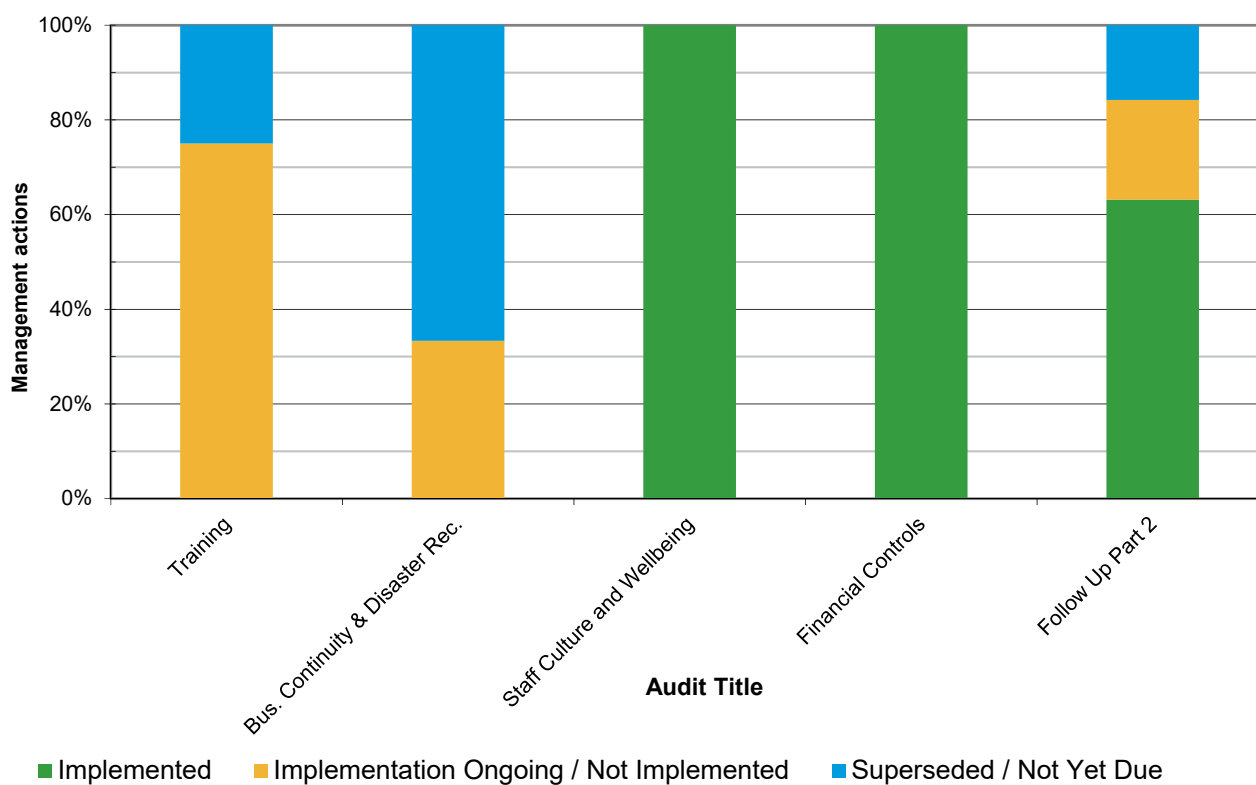
As part of our Follow Up review, we have verified this information and completed audit testing to confirm the level of implementation stated and compliance with controls.

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. We found one exception where the action was recorded as closed, however we have reopened this action as the risk still exists.

We note that during the initial follow up fieldwork, we were not provided with all updates and evidence, and the report has been re-drafted to take account of further information and evidence provided after the draft report was issued. Going forward we have agreed with management to set deadlines with action owners to ensure timely information is provided, allowing for a smoother audit process.

The graph and tables below highlight the number and categories of actions issues and progress made to date.





1.4 Progress on actions

Implementation status by review	Number of actions agreed	Status of management actions					
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Not yet due (5)	Confirmed as completed or no longer necessary (1)+(4)
Training (9.17/18)	4	0	0	3	0	1	0
Business Continuity & Disaster Recovery (10.17/18)	3	0	0	1	1	1	1
Staff Culture and Wellbeing (11.17/18)	1	1	0	0	0	0	1

Financial Controls (12.17/18)	1	1	0	0	0	0	1
Follow Up Part 2 (13.17/18)	19	12	1	3	3	0	15
Implementation status by management action priority	Number of actions agreed	Status of management actions					
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Not yet due (5)	Confirmed as completed or no longer necessary (1)+(4)
Medium	26	14	1	6	4	1	18
High	2	0	0	1	0	1	0
	28	14	1	7	4	2	18
Totals	100%	50%	4%	25%	14%	7%	64%

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: Training (9.17/18)										
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	Upon implementation of MFSS, management will issue instructions for all staff to update their skills within the systems maintained by MFSS to assist with demand management and training needs assessments.	30 April 2018	Medium	3	Implementation of this action was delayed by the Constabulary's decision whether to proceed with MFSS or not, but L&D have been contacting people to ensure skills to check their records on QlikSense to ensure their skills are up to date. As the Constabulary has decided not to proceed with MFSS, we have reworded the action to make this more relevant.	3	Once management have decided upon which improvements to make within SAP and once these improvements have been completed, the Constabulary will issue instructions for all staff to update their skills within SAP to assist with demand management and training needs assessments.	Medium	30 June 2019	Head of L&D
2	Management will ensure that course directories are regularly	31 May 2018	Medium	3	The Head of L&D confirmed that L&D are still working to have this	3	Management will ensure that course directories are	Medium	31 October 2018	Head of L&D

	updated to reflect the courses offered by and available to the Constabulary.				in place with a completion date for September 2018.		regularly updated to reflect the courses offered by and available to the Constabulary.			
3	Management will ensure that the required training data / reports are provided to the Performance Team on a quarterly basis to enable them to update the QlikSense Apps. This will allow the app to provide live data which will be more useful for managers.	01 February 2018	Medium	3	<p>Skills are now updated automatically onto the QlikSense app from LSO, the L&D system. The Head of L&D informed us that the data for the event participation and attendance apps is being sent to the Performance team to update the apps quarterly, however was unable to provide evidence of this.</p> <p>The Training Admin Team Leader who completes this task was on long-term sick at the time of the audit, so evidence was not available.</p> <p>We were therefore unable to confirm implementation of this action and will follow it up in our next follow up audit.</p>	3	Management will ensure that the required training data / reports are provided to the Performance Team on a quarterly basis to enable them to update the QlikSense Apps. This will allow the app to provide live data which will be more useful for managers.	Medium	30 November 2018	Head of L&D

ASSIGNMENT TITLE: Business Continuity & Disaster Recovery (10.17/18)

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
4	The Constabulary will implement the four tactical business continuity plans, as planned, to ensure that there is a considered and co-ordinated approach in a disaster situation.	30 May 2018	High	3	<p>Through discussion with the Sergeant responsible for Contingency Planning we confirmed that this action is still outstanding.</p> <p>The four tactical business plans have not been finalised due to the more operational business continuity plans that feed in to them still being outstanding.</p>	3	The Constabulary will implement the four tactical business continuity plans, as planned, to ensure that there is a considered and co-ordinated approach in a disaster situation.	High	30 June 2019	Contingency Planning Manager

ASSIGNMENT TITLE: Follow Up Part 2 (13.17/18)

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
5	<p>Volunteers (3.17/18):</p> <p>The Constabulary will start to record personal details for all Specials, PSVs and Cadets on its HR system as it does for normal employees.</p>	29 June 2018	Medium	1	<p>The Force had previously started a process for a request for change to SAP to add the required fields to record the personal details for Specials, PSVs and Cadets.</p> <p>However, the Force then made the decision not to continue with SAP and move to a new HR system. This action was therefore closed as no further investment in SAP will be made.</p> <p>However, the Constabulary is still recording personal details of its volunteers in spreadsheets</p>	3	Now that the Constabulary is continuing with SAP, it will ensure that it invests in SAP to enable the Constabulary to record and maintain personal details of volunteers within SAP.	Medium	30 June 2019	Head of HR

					which are not fit for purpose or good practice. Furthermore, the Constabulary has now decided to extend its contract with SAP.					
					The action is therefore still relevant, and we are re-opening this action but amending it slightly to update it.					
6	Volunteers (3.17/18): A system of volunteer review meetings will be implemented to be completed one and six months after starting for each volunteer. Consideration will be given to the possibility of integrating this in to the new HR system. This could include automated prompts to line managers when these become due.	29 June 2018	Medium	3	The Volunteer Programme Development Manager confirmed that this is linked to the implementation of the new HR System, which has been delayed. The implementation of this action has therefore also been delayed.	3	A system of volunteer review meetings will be implemented to be completed one and six months after starting for each volunteer. Consideration will be given to the possibility of integrating this in to the new HR system. This could include automated prompts to line managers when these become due.	Medium	31 December 2018	Kate Masters, Volunteer Programme Development Manager (with support from HR)
7	Equalities Representative Workforce (4.17/18): 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	31 December 2017	Medium	3	This action falls under a larger review of broader activities relating to Equality which has been undertaken in the Constabulary. The Deputy Director of People and Organisational Development is in the process of drafting a Diversity and Inclusion Strategy which is due to be completed in September 2018. The Constabulary is however undergoing a larger exercise to	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	31 December 2018	Deputy Chief Constable

	made available to staff via the intranet.				try and consolidate its many strategies in to four overarching strategies, to align with the new Force structure. Once this has been agreed a delivery plan will be developed to support this.					
					The Improvement Consultant confirmed that a Diversity and Inclusion Team Room has been developed on pocketbook.					
					We reviewed this page and confirmed it is still in the pilot stage and is due to be made available to all staff in August 2018. The Diversity and Inclusion Strategy will be made available on pocketbook.					
8	Performance Management (7.17/18): Going forward, Constabulary management will reinstate the need for the IPR Overview Report to be presented to the CMB on a quarterly basis as part of the HR dashboard update.	31 January 2018	Medium	3	The PA to the Head of HR confirmed that the plan is to include IPRs in the people analytics suite that is currently being developed through QlikSense which will be supported by the appropriate guidance and messaging. This action is therefore still outstanding.	3	Going forward, Constabulary management will reinstate the need for the IPR Overview Report to be presented to the CMB on a quarterly basis as part of the HR dashboard update.	Medium	30 September 2018	Head of HR

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	N/a
Reasonable	51 – 75 percent	None outstanding	75 percent of medium actions made are in the process of being implemented	N/a
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	N/a
Poor	< 30 percent	Poor progress has been made to implement all outstanding high actions	A greater percentage of medium actions remain outstanding compared to those fully implemented	N/a

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:

- Training (9.17/18);
- Business Continuity & Disaster Recovery (10.17/18);
- Staff Culture and Wellbeing (11.17/18);
- Financial Controls (12.17/18); and
- Follow Up Part 2 (13.17/18) which included outstanding actions from the following audits:
 - Crime Data (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); and
 - Performance Management (7.17/18).

Our audit will concentrate on high and medium priority actions and will not follow up low priority actions.

We will not follow up the following audits:

- Regional Organised Crime Unit (ROCU) Collaboration 8.17.18 (only includes low priority actions);
- IT Projects - Benefits Realisation 14.17.18 (will be followed up in the 2018/19 IT Benefits audit);

- Workforce Pressures 15.17.18 (still in draft stage / actions not yet due); and
- Crime Prevention and Community Engagement 16.17.18 (still in draft stage).

Limitations to the scope of the audit assignment:

Testing will be 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 actions. Where testing is undertaken, samples will be selected from the period since actions were implemented or controls enhanced.

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
Staff Culture and Wellbeing (11.17/18)	Management will issue Constabulary wide communication to inform staff of the support services on offer, where to find the webchat transcripts and work done by the Constabulary in response to the staff survey and wellbeing survey.
Financial Controls (12.17/18)	Management will perform periodic spot checks of delegated limits changes to ensure that the limit change on the delegation amendment form has been actioned accurately within SAP.
Follow Up Part 2 (13.17/18)	Crime Data (10.16/17): 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 has been provided to all appropriate Sergeants.
Follow Up Part 2 (13.17/18)	Crime Data (10.16/17): 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.
Follow Up Part 2 (13.17/18)	Crime Data (10.16/17): 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.
Follow Up Part 2 (13.17/18)	Review of Policies - Counter Allegation - Risk to Life or Threats of Serious Harm (1.17/18): 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.
Follow Up Part 2 (13.17/18)	Review of Policies - Counter Allegation - Risk to Life or Threats of Serious Harm (1.17/18): Bespoke training will be provided for investigation supervisors in how to manage medium and high Risk to Life (RTL) / Threat of Serious Harm (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.
Follow Up Part 2 (13.17/18)	Management and Leadership Development Workshop (2.17/18): 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.

Follow Up Part 2 (13.17/18)	Volunteers (3.17/18): As planned the Citizens in Policing (CIP) Delivery Plan will be submitted to the Constabulary Management Board (CMB) in July 2017 for final approval. This includes developing a post foundation training plan for all CIPs.
Follow Up Part 2 (13.17/18)	Volunteers (3.17/18): As planned the Policy Support Team will continue to review the Volunteers Spreadsheet to update all PSV details and ensure the correct line manager is recorded. As part of this process it will be confirmed that all PSVs have a current line manager. Once this list has been completely updated, all the PSV line managers will attend the Valuing Volunteers training course. This is also part of the requirement to align line managers for CiPs in the new ERP system, so movements in staff can be tracked in the ERP and reported on. The new ERP system is due in April 2018 and we have agreed to complete CiP full transfer of HR details to the system by June 2018.
Follow Up Part 2 (13.17/18)	Data Quality (6.17/18): The Business Improvement team will formally communicate (through the directorate heads) the expectations for managers and supervisors to actively and effectively monitor and manage data quality via QlikSense. This could be aligned with job descriptions and / or IPR objectives. The Constabulary is also looking to implement an officer view of the app to allow for individual ownership and accountability for data quality.
Follow Up Part 2 (13.17/18)	Data Quality (6.17/18): The Force will consider investing the further capabilities of the Master Data Management Tool (MDMT) to help reduce the number of data quality issues
Follow Up Part 2 (13.17/18)	Performance Management (7.17/18): Management will continue to identify and remove duplicate profiles and to ensure that all staff have an IPR profile set up.
Follow Up Part 2 (13.17/18)	Performance Management (7.17/18): Management will consider how staff engagement with the IPR process can be increased and take appropriate action to address this.

APPENDIX D: ACTIONS SUPERSEDED

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

Assignment title	Management action
Follow Up (Part 1) (5.17/18)	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.
Business Continuity & Disaster Recovery (10.17/18)	<p>1) The Service Management Report produced by SWOne will be updated to provide assurance to the Constabulary that backups have been undertaken as per the service contract. Where the backup process has failed, the report should detail why this occurred and the actions implemented to prevent this from occurring in the future.</p> <p>2) The Constabulary will require the testing of backup data of its key systems periodically in a test environment should IT systems be provided by an external company in the future. This will ensure that the data could be restored in a disaster recovery situation.</p>
Follow Up Part 2 (13.17/18)	Data Quality (6.17/18): The Constabulary will consider implementing a data quality tolerance / trigger point for individuals and / or teams with repeat data quality issues identified via QlikSense or the MDMT, and whether this can be formally aligned to the IPR process.
Follow Up Part 2 (13.17/18)	Management and Leadership Development Workshop (2.17/18): 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 Development Workshop in the medium to long-term. These will then be monitored and reported on an on-going basis

APPENDIX E: 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:

Assignment title	Management action
Training (9.17/18)	Going forward, management will ensure that the Constabulary annual training plan is driven by Directorates and their needs. To facilitate this, management will consider introducing forums such as a Training User Group or Organisational Learning Board.
Business Continuity & Disaster Recovery (10.17/18)	The Constabulary will complete, as planned, its analysis of critical systems. This process will include a cost benefit analysis to ensure that funds are allocated to maximise effect.

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AVON AND SOMERSET POLICE

Internal Audit Progress Report

Joint Audit Committee: 26 September 2018

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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.

Recommendations 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 our Client 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 INTRODUCTION

The 2018/19 audit plan was approved at the meeting on 21 March 2018 and work has been ongoing to complete the plan. Four final reports have been issued since the last meeting.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
Governance (2.18/19)	FINAL		0	4	6
Income Generation (3.18/19)	FINAL		0	2	5
Follow-Up Part 1 (4.18/19)	FINAL	Little progress	0	1	0
Health and Safety (5.18/19)	FINAL		0	4	6

Impact of findings to date



From the audit work undertaken to date, we have not issued any negative assurance opinions or high priority management actions which may effect our annual internal audit opinion, however we will need to see an improved follow up position when undertaking the second part of our follow up work in January 2019.

2 LOOKING AHEAD

Assignment area	Timing per approved IA plan 2018/19	Status
GDPR	July 2018	Audit deferred due DPO not being in post. Fieldwork now taking place w/c 24 September 2018.
IT Benefits	September 2018	Fieldwork taking place w/c 1 October 2018.
Change Commissioning / Transformation	October 2018	Fieldwork taking place w/c 15 October 2018, scope being agreed.
Procurement / Contract Management	October 2018	Fieldwork commencing w/c 15 October 2018, scope agreed.
Key Financial Controls	November 2018	Fieldwork commencing w/c 5 November 2018.
Environment Scanning	December 2018	Fieldwork commencing w/c 3 December 2018.
Organisational Learning	January 2019	Fieldwork commencing w/c 14 January 2019.

3 OTHER MATTERS

3.1 Changes to the audit plan

There have been no changes, other than minor timing changes, made to the 2018/19 internal audit plan to date.

3.2 News briefing

We have included below some sector information / briefings that may be of interest to the Joint Audit Committee members:

Policing inspection programme and framework 2018/19

Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) has published its police inspection programme for 2018/19. HMICFRS will conduct a range of inspections which include:

- PEEL assessments, which the inspectorate will complete in a more 'integrated' way and will use force management statements as a source of evidence;
- national thematic inspections focusing on fraud, hate crime, older people in the justice system, child protection, counter-terrorism, cyber-crime, and crime data;
- national agencies and non-Home Office force inspections including inspections on the British Transport Police, Ministry of Defence Police and Her Majesty's Revenue and Customs; and
- joint inspections, whereby HMICFRS will work collaboratively with Ofsted and the Care Quality Commission to inspect ways in which local authorities, police and health services work together.

£100m to police transformation projects


The Home Office has announced it is investing over £100m of the Police Transformation Fund in projects designed to prepare police forces to adapt to future challenges. Up to £70m has been approved by the Home Secretary for investment in 2018/19 in four national major police-led programmes covering forces in England and Wales and to manage the portfolio of projects to ensure maximum benefits are shared among forces. The programmes will transform how police use technology, allow the public to easily engage with police online, and boost capacity to deal with major threats. The Home Office has also announced awards totalling £42.7m to 15 successful bids across 2018/19 and 2019/20.

Police to receive 2 per cent pay increase in 2018 to 2019

Following the government's removal of the public sector pay cap (see [central government tab](#)), police officers will receive a pay rise of 2 per cent which will mean average pay for a Constable will now be more than £38,600 per year. Police forces are also holding around £1.6bn of public money in reserves as at March 2017.

APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED

Reports previously seen by the Audit and Assurance Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		H	M	L
Additional Payments (1.18/19)		0	3	1

FOR FURTHER INFORMATION CONTACT

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Joint Annual Audit Letter

Year ending 31 March 2018

Avon and Somerset Police and Crime Commissioner and Avon and Somerset Chief Constable

29 August 2018



Contents



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Executive Summary

Purpose

Our Joint Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out for the Avon and Somerset Police and Crime Commissioner (the PCC) and the Avon and Somerset Chief Constable (the Chief Constable) for the year ended 31 March 2018.

This Letter is intended to provide a commentary on the results of our work to the PCC, the Chief Constable, and their external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this Letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Joint Audit Committee in our Joint Audit Findings Report on 5 July 2018.

Our work

Materiality	We determined materiality for the audit of the group and PCC and Chief Constable's financial statements to be £6,887,000, which is 2% of the Chief Constable's gross revenue expenditure.
Financial Statements opinion	We gave unqualified opinions on the group and PCC and Chief Constable financial statements on 23 July 2018.
Whole of Government Accounts (WGA)	We completed work on the PCC and Chief Constable's consolidation return following guidance issued by the NAO.
Use of statutory powers	We did not identify any matters which required us to exercise our additional statutory powers.
Value for Money arrangements	We were satisfied that the PCC and Chief Constable each put in place proper arrangements to ensure economy, efficiency and effectiveness in the use of resources. We reflected this in our audit reports to the PCC and Chief Constable on 23 July 2018.
Certificate	We certify that we have completed the audit of the accounts of the group and PCC and the Chief Constable in accordance with the requirements of the Code of Audit Practice.

Working with the PCC and Chief Constable

During the year we have delivered a number of successful outcomes with you including:

- An efficient audit – we delivered an efficient audit with you in June, reporting to the Joint Audit Committee on 5 July 2018 and signing the audit opinions 23 July 2018.
- Sharing our insight – we provided regular audit committee updates covering best practice. We also shared our thought leadership reports.
- Providing training – we provided your finance team with free training on financial accounts and annual reporting issues in advance of the year end to ensure that they were aware of latest accounting developments.

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the PCC and Chief Constable's staff.

Respective responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give opinions on the group and PCC and the Chief Constable financial statements (section two)
- assess the PCC's and Chief Constable's arrangements for securing economy, efficiency and effectiveness in their use of resources (the value for money conclusion) (section three).

In our audit of the group and PCC and Chief Constable financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

Audit of the Accounts

Our audit approach

Materiality

In our audit of the group and PCC and Chief Constable financial statements, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the group accounts to be £6,887,000, which is 2% of the Chief Constable's gross revenue expenditure.

We also set a lower level of specific materiality for individual senior officer remuneration at £10,000.

We set a lower threshold of £344,000, above which we reported errors to Those Charged With Governance (the PCC and Chief Constable as Corporations Sole) in our Joint Audit Findings Report.

The scope of our audit

Our audit involves obtaining sufficient evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the remainder of the Statement of Accounts and the narrative report and annual governance statement published alongside the Statement of Accounts to check they are consistent with our understanding of the group and PCC and Chief Constable, and with the financial statements included in the Statement of Accounts on which we gave our opinions.

We carry out our audits in accordance with ISAs (UK) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Our audit approach is based on a thorough understanding of the PCC and Chief Constable's businesses and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

Audit of the Accounts

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	Relevant to PCC or Chief Constable?	Findings
<p>Management override of controls</p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override 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.</p> <p>Management override of controls is a risk requiring special audit consideration.</p>	Both	<p>We:</p> <ul style="list-style-type: none">• gained an understanding of the accounting estimates, judgements applied and decisions made by management and consider their reasonableness;• obtained a full listing of journal entries and identified and subsequently tested any unusual journal entries for appropriateness; and• evaluated the rationale for any changes in accounting policies or significant unusual transactions or estimates. <p>Our audit work did not identify any issues in respect of management override of controls.</p>
<p>Valuation of property, plant and equipment</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">• reviewed management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work;• considered the competence, expertise and objectivity of any management experts used;• discussed the basis on which the valuation is carried out and challenged the key assumptions where appropriate;• reviewed and challenged the information used by the valuer to ensure it was robust and consistent with our understanding;• tested revaluations made during the year to ensure they were input correctly into the Force's asset register; and• 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. <p>Our audit work did not identify any issues in respect of property, plant and equipment valuations.</p>

Audit of the Accounts

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	Relevant to PCC or Chief Constable?	Findings
<p>Valuation of pension fund net liability</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">• 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;• 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;• undertook procedures to confirm the reasonableness of the actuarial assumptions made;• checked the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial reports; and• gained assurances over the data provided to the actuary to ensure it was robust and consistent with our understanding. <p>Our audit work did not identify any issues in respect of the valuation of the pension fund net liability.</p>

Audit of the Accounts

Audit opinion

We gave unqualified opinions on both the group and PCC and Chief Constable's financial statements on 23 July 2018, in advance of the national deadline.

Preparation of the accounts

The PCC and Chief Constable presented us with draft accounts in accordance with the national deadline, and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit.

Issues arising from the audit of the accounts

We reported the key issues from our audit to the Joint Audit Committee on 5 July 2018. We reported a small number of disclosure and misclassification issues, and an unadjusted misstatement in relation to the treatment of depreciation on revalued assets. We also reported an unadjusted extrapolation in respect of creditor balances and in relation to the accounting for joint arrangements.

Following this, we reported an additional adjustment in respect of the recognition of the Police Pension Fund top-up grant which was adjusted in the final version of the financial statements.

Annual Governance Statement and Narrative Report

We are required to review the PCC's and Chief Constable's Annual Governance Statements and Narrative Reports. These are published on the websites in the Statement of Accounts in line with the national deadlines.

The documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements prepared by the PCC and Chief Constable and with our knowledge.

Certificate of closure of the audit

We are also required to certify that we have completed the audit of the accounts of the group and PCC and the Chief Constable in accordance with the requirements of the Code of Audit Practice. We issued these certificates with our audit opinions on 23 July 2018.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in November 2017 which specified the 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.

Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the key risks where we concentrated our work.

The key risks we identified and the work we performed are set out overleaf.

Overall Value for Money conclusion

We are satisfied that in all significant respects the PCC and Chief Constable each put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources for the year ending 31 March 2018.

Value for Money conclusion

Risks identified in our audit plan	Findings and conclusions
<p>Medium Term Financial Position (MTFP)</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>Following year end adjustments to fund provisions and other known commitments, the revenue 2017/18 budget outturn 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 updated MTFP assumes that average Band D precepts will be will increased by £1 per month again in 2019/20, following the December 2017 funding settlement which gave the PCC this option in 2018/19. From 2020/21, the assumption is that 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 helps to balance revenue budgets to the end of 2020/21, after assumed savings of £7.5m. 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, the PCC and CC 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 considered them to be reasonable based upon the latest information available at the time of review. The assumptions are broadly in line with those adopted by Avon and Somerset's neighbouring forces, and in most cases are the most prudent in this comparison. Some key uncertainties remain, such as the potential impact of the next comprehensive spending review and any changes to the formula for police funding from the Home Office. Whilst reasonable assumptions have been made in these areas, they will not become clear until Government policy decisions are made and this makes financial planning into the medium term more difficult.</p> <p>The capital plan to 2021/22 originally identified a cumulative deficit of £13.1m, however the increased funding made available through additional precept has provided the option to increase contributions to capital from the revenue budget. This additional funding balances the capital programme to the end of 2021/22.</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, reducing 19% from £44,272k at the previous year end. The MTFP forecasts that by 31 March 2022 Avon and Somerset will hold £23.7m in reserves, with £10.4m relating to the General Fund which 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 these plans continue to evolve as more information is made available. Avon and Somerset have a strong track record of delivering savings, with £74m delivered since 2010. The additional funding available through the increased precept means there is also now more time available to develop the additional savings plans required to balance the MTFP to 2022/23.</p> <p>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.</p>

A. Reports issued and fees

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

Reports issued

Report	Date issued
Joint Audit Plan	9 March 2018
Joint Audit Findings Report	26 June 2018
Joint Annual Audit Letter	29 August 2018

Audit fees

	Proposed fee	Final fee
Police and Crime Commissioner audit	£36,353	£36,353
Chief Constable audit	£18,750	£18,750
Total	£55,103	£55,103

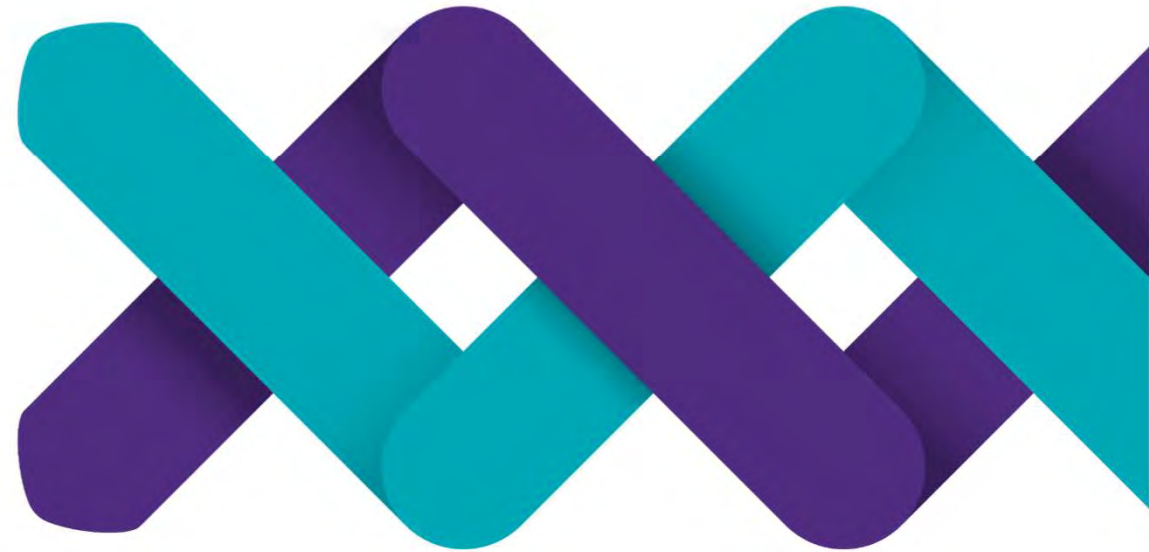
The planned fees for the year were in line with the scale fee set by Public Sector Audit Appointments Ltd (PSAA)



Audit Progress Report and Sector Update

Avon and Somerset Police and Crime Commissioner and Chief Constable
Year ending 31 March 2018

September 2018



Contents and Introduction



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This paper provides the Joint Audit Committee with a report on progress in delivering our responsibilities as your external auditor.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you; and
- a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Joint Audit Committee can find further useful material on our website where we have a section dedicated to our work in the public sector. Here you can download copies of our publications. Click on the following link to be directed to the website <https://www.grantthornton.co.uk/>.

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

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Progress at September 2018

2017/18

Our audit of the 2017/18 financial statements is now complete. Our Joint Audit Findings Report was discussed with the Joint Audit Committee on 5 July 2018 and we issued our audit opinions on 23 July 2018. We also issued our audit certificates on this date.

Overall we issued:

- unqualified opinions on the group and PCC and Chief Constable financial statements; and
- unqualified value for money conclusions for both the PCC and Chief Constable.

We made a best practice recommendation to management within our joint audit findings report in respect of fully depreciated assets which we will follow up as part of our 2018/19 audit planning.

We have issued all our deliverables for 2017/18 (as per page 4) and therefore have concluded our work on the 2017/18 financial year. Our Joint Annual Audit Letter is included as a separate agenda item, and this summarises the findings of our audit work in 2017/18.

2018/19

We have begun our planning processes for the 2018/19 financial year audits.

Our formal work and audit visits will begin later in the year and we will discuss the timing of these visits with management. In the meantime we will;

- continue to hold regular discussions with management to inform our risk assessment for the 2018/19 financial statements and value for money audits;
- review minutes and papers from key meetings; and
- continue to review relevant sector updates to ensure that we capture any emerging issues and consider these as part of audit plans.

Other areas

Meetings

We met with Finance Officers in September as part of our quarterly liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective. We also met with the PCC and Chief Constable in September to discuss their strategic priorities and plans.

Events

We ran our latest Police Audit Conference event alongside the Police Auditor Group meeting in Warwick on 12 July 2018, which brought together police Audit Committee members from around the country.

We are working with members and officers to arrange a local event for members of the South West forces later in the year.

Further details of the publications that may be of interest to the members are set out in our Sector Update section of this report.

Audit Deliverables

2017/18 Deliverables	Planned Date	Status
Fee Letters Confirming audit fees for 2017/18 audits.	April 2017	Complete
Accounts Joint Audit Plan We are required to issue a detailed accounts joint audit plan to the Joint Audit Committee setting out our proposed approach in order to give an opinion on the Group, Police and Crime Commissioner and Chief Constable 2017-18 financial statements.	January 2018	Complete
Interim Audit Findings We will report to you the findings from our interim audit within our Progress Report.	March 2018	Complete
Joint Audit Findings Report The Joint Audit Findings Report will be reported to the July 2018 Joint Audit Committee.	July 2018	Complete
Auditors Reports This is the opinion on the financial statements, annual governance statements and value for money conclusions.	July 2018	Complete
Joint Annual Audit Letter This letter communicates the key issues arising from our audit work.	August 2018	Complete – on agenda for information

Planned Audit Timetable 2018/19



Sector Update

Policing services are rapidly changing. Increased demand from the public and more complex crimes require a continuing drive to achieve greater efficiency in the delivery of police services. Public expectations of the service continue to rise in the wake of recent high-profile incidents, and there is an increased drive for greater collaboration between Forces and wider blue-light services.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider Police service and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- **Grant Thornton Publications**
- **Insights from sector specialists**
- **Accounting and regulatory updates**

More information can be found on our dedicated public sector and police sections on the Grant Thornton website by clicking on the logos below:

A teal rectangular button with the text "Public Sector" in white, sans-serif font, centered within the button.

Public Sector

A purple rectangular button with the text "Police" in white, sans-serif font, centered within the button.

Police

HMICFRS publishes its policing inspection programme and framework 2018/19

New inspections into hate crime, county lines and older people in the justice system, are central to the programme and framework of policing inspections published by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).

The document sets out HMICFRS's programme of policing inspections up until the end of the financial year, and details those inspections already taking place. The programme and framework builds upon findings from inspections in 2017/18 and continues to place importance on how forces deal with vulnerable people with this element being examined across all inspections.

Proposed thematic inspections this year include hate crime, counter-terrorism, fraud (including cyber-enabled fraud), older people in the criminal justice system, cybercrime and HMICFRS's rolling programmes concerning child protection and crime data integrity. Crime data integrity inspections assess whether police forces record and categorise crimes correctly, and thematic work on county lines will begin in 2018/19.

The programme can be accessed by clicking on the cover of the report below.



Police must grasp 'one chance' to take action for victims of hate crime

In its first ever report into hate crime, HMICFRS have urged forces to prioritise the service to victims against a background of rising hate crime reported in recent years.

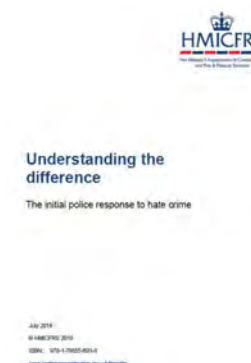
The report emphasises the importance of the police getting their response right first time and at the beginning of their contact with victims. Unless victims feel confident in coming forward and police forces ensure hate crime is recorded properly, there is limited opportunity to root out and proactively prevent hate crime from taking hold within communities.

The inspection which took place last year, revealed that some forces:

- incorrectly flagged hate incidents and crimes;
- did not gather comprehensive data about hate crime victims;
- did not gather sufficient intelligence about hate crime;
- did not always provide adequate information to hate crime victims; and
- did not consistently refer hate crime victims to support services.

However, the inspection identified that police forces across the country have worked hard to raise the awareness of hate crime among staff and in their communities, and most forces have produced information on hate crime and how to report it.

Click on the report cover to read the national report.



Police Transformation Fund 2018/19



The Home Office has awarded over £100 million to police transformation projects.

The Home Secretary has approved up to £70 million for investment in 2018/19 in four national major police-led programmes covering forces in England and Wales, designed to ensure maximum benefits are shared among forces. The programmes will transform how police use technology, make it easier for the public to engage with police online, and boost capacity to deal with major threats.

The Home Office also announced 15 successful bids to the fund, totalling £42.7 million across 2018/19 and 2019/20, as well as £0.7 million of additional funding awarded under Phase 1 of the Police Transformation Fund 16/17 and 17/18.

The four police-led national programmes, which are already underway, include:

- The National Enabling Programme: focused on delivering a unified IT system across policing to deliver more joined-up working within and between forces. In Cumbria, for example, cloud-based note-taking technology allows officers preparing to question suspects in custody to view real-time information from victim interviews being conducted by other officers elsewhere, improving the response offered to those affected by crime.
- Specialist Capabilities Programme: this will improve force-to-force resource sharing in key crime areas like roads policing and armed policing. In cyber-crime, for example, the programme seeks to ensure forces can tackle digitally-dependent crime, with oversight provided through regional organised crime units (ROCs).

- The Digital Policing Portfolio: this aims to improve police's use of technology, including by creating a single online hub. The hub allows members of the public to report low-level incidents – such as minor road collisions – online rather than having an officer manually record the information at their local station, providing a better service to the public and improving efficiency for the force.
- Transforming Forensics: this will improve how biometric services and digital forensics are used, including the development of a 24/7, faster, fingerprint identification service.

The national programmes are expected to deliver cash savings, as well as improving efficiency by, for example, freeing up officers for frontline policing roles. Funding will be released in stages to the programmes subject to progress in delivery to provide ongoing assurance of this major investment.

The full list of successful projects can be found [here](#).

Workforce news



Police workforce, England and Wales: 31 March 2018

Statistics on police workforce numbers in the 43 police forces in England and Wales and the British Transport Police have been released. Statistics cover police officers, police staff, police community support officers, designated officers, special constables and police support volunteers.

The statistics include a number of indicators in respect of promotions, joiners and leavers, frontline and local policing, diversity and officer wellbeing.

The key findings of the report note that the police workforce numbered just under 200,000 full-time equivalents at 31 March 2018, an increase of 1,066 (0.5%) on the 198,686 employed as at 31 March 2017. This is the first yearly increase in police workers since 2010. There were also an additional 11,690 special constables in post as at 31 March 2018.

However, the latest rise was due to an increase in the number of police staff and designated officers rather than officers. The number of police officers fell to 122,404 from 123,142 at 31 March 2017 (down 0.6%). The continued fall in officers means this is the lowest number of police officers since comparable records began in 1996. While records earlier than this are not directly comparable, this is the lowest number of officers since 1981.

The report can be accessed by clicking [here](#), which includes links to the relevant data tables.

Police pay award 2018/19

Police officers will receive a pay rise of 2% in 2018 to 2019. The increase will consist of:

- a 2% pay increase for all police officer ranks;
- a 2% increase to the London weighting payment; and
- a 2% increase to the dog handlers' allowance.

The Police Remuneration Review Body had recommended that the 1% non-consolidated award received in 2017 to 2018 be consolidated, and that a further 2% consolidated award be given to all police officers. Police employers, however, advised that the maximum affordable award would be a 2% increase. This was recommended by both the National Police Chiefs' Council (NPCC) and the Association of Police and Crime Commissioners (APCC).

PCC expenses

The Home Secretary's determination on Police and Crime Commissioner expenses has been updated. The guidance sets out the kinds of allowances that can be claimed, setting out any key restrictions and rates that can be claimed. The guidance also re-confirms that all PCC expenses should be reviewed by the Chief Executive, with a breakdown of the details required to be published. The guidance can be accessed by clicking [here](#).

Other Home Office news



Early Intervention Youth Fund

The government's serious violence strategy sets out a programme of work to respond to increases in knife crime, gun crime and homicide. The strategy included a commitment to provide £11 million over 2 years for a new early intervention youth fund, which has subsequently been doubled to £22 million.

The fund is open to Police and Crime Commissioners (PCCs) in England and Wales as lead bidders. PCCs must work with community safety partnerships (or the local equivalent partnership) to bid for funding to support targeted early interventions and prevention activity for serious violence.

The aims of the fund are:

- delivering services to support and prevent young people from getting involved in crime by supporting positive activities;
- delivering positive outcomes for young people, focused on addressing risk factors which are linked to serious violence;
- building on, and developing, our understanding of what works in practice for tackling these risks factors;
- driving improved local, multi-agency partnership working; and
- reducing the levels of serious violence and crime

The scheme opened for bids on Monday 30 July, and the full details of the fund and the assessment criteria are set out in the prospectus which can be accessed by clicking the report cover below.



Financial Management Code of Practice

A revised financial management code of practice has been released. The financial management code of practice provides clarity around the financial governance arrangements within policing and provides high level guidance to help ensure effective and constructive relationships in all financial matters. The revised code of practice also applies to Police and Crime Commissioners in England who are also Fire and Rescue Authorities under section 4A of the Fire and Rescue Services Act 2004.

The revised financial management code of practice came into effect on 24 July 2018, replacing the previous version which had effect from 1 November 2013.

The code continues to include guidance on a number of areas of financial governance including roles and responsibilities, schemes of governance, accounting, value for money, transparency, collaboration and partnerships.

The new code can be accessed by clicking on the report cover below.



Financial sustainability of police forces in England and Wales 2018

The Home Office's decision to take a light touch approach to overseeing police forces means it does not know if the police system is financially sustainable. It needs a clearer national picture of what forces require financially to deliver effective services to the public in the future, says a report from the National Audit Office (NAO).

The Home Office is responsible for assessing how much funding police forces need, deciding how much the policing system receives as a whole, and allocating grants to police and crime commissioners. While its understanding of forces' resilience has improved, it does not systematically assess the financial sustainability of forces, nor does it measure the extent and costs of all of the demands they face. Consequently, it does not have a clear picture of what individual forces need to meet local and national demands.

The way the Home Office chooses to distribute funding has been ineffective and detached from the changing nature of policing for too long. Since 2010, funding has been reduced equally across all forces, with the Department failing to consider the full range of demands on police time, the efficiency of forces, levels of financial reserves and the ability of forces to raise funds locally through council tax. The Department recognised in 2015 that its funding process was ineffective. It has put on hold plans to reform it until the next Spending Review, meaning that any changes will not be implemented until 2020-21 at the earliest.

Total funding to police forces, a combination of central government funding and council tax, has fallen by 19% in real terms since 2010-11. The main way police forces have managed financial pressures is by reducing their workforce size. The total workforce across forces fell by 18% from a peak of 244,497 staff in March 2010

to 199,752 staff in March 2018, with a 15% drop in police officers. The Home Office has not forecasted what impact this will have on forces' ability to meet increasing demand. There was also a 20% reduction in the reserves set aside by police forces for planned projects or exceptional events between March 2015 and March 2017, following a 49% increase between March 2011 and March 2015.

While crime recorded by the Crime Survey for England and Wales decreased by 36% between 2011 and 2018, at the same time police forces have been facing a recent upsurge in reporting of low volume and high harm crime which are more expensive to investigate, such as sexual offences, and an increased threat of terrorism.

The NAO has found early indications that the sector is struggling to deliver an effective service. The Department has acknowledged that there is strong evidence the police are facing increased pressure compared to 2015. While it regards the level of pressure as currently manageable, it recognises that a number of forces are at high risk in terms of future resilience.

Amyas Morse, the head of the NAO, said:

"The financial sustainability of police forces and their ability to deliver effective services is reliant on the Home Office understanding national and local demands and allocating funds fairly. There are signs that forces are already experiencing financial strain and struggling to deliver effective services to the public. If the Home Office does not understand what is going on it will not be able to direct resources to where they are needed, with the risk that the situation could get worse."

Click on the report cover to read the national report.



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



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. These include a monthly PCC Board, formalising scrutiny, key decisions and performance tracking. This has replaced PCC-COG Board. Governance arrangements were reviewed in March 2017. Positive assurance from RSM annual report. Significant changes have been made in both organisations (Constabulary and OPCC) in relation to governance arrangements, and the Constabulary is currently undergoing structural change. While this needs to embed, the annual internal audit report concluded that the PCC and CC have an adequate and effective framework for risk management, governance and internal control. There are operational concerns in respect of capacity (see commentary on SR3 and Constabulary Risk Register) and the OPCC have oversight of the SPR self-assessment.
	3			4	12	◀▶	
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. 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. The organisational change underway is both a threat and an opportunity in terms of Plan delivery.plan. The draft Strategic Threat Assessment (2017) and Strategic Intelligence Requirements document raises concerns around the Constabulary's ability to deliver against the Plan. The impact of substantial change (Neighbourhood Policing review, Lighthouse Vulnerability Unit, ES) poses a threat to Plan delivery. The recruitment of CJ SRO presents as some mitigation to this risk (should see progress against SP4).
	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	
SR3 Financial Incapability & VFM	Failure to agree and deliver a balanced Constabulary budget with the Chief Constable.			4	5	20	Outturn forecasts for 17/18 is £6m core underspend to be used to fund provisions and capital. £8m new savings agreed with Chief mostly from Enabling services in next 4 years. £12m savings in total needed by March 2022 to balance the budget. £4 million new savings still to find after 2021. PBR savings delivered. The South West One succession project is on track to deliver identified savings. Enabling services plan to deliver £9.5m savings underway £2million achieved to date. Capital funding gap now closed. Capital plan being reviewed. 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. Tipping point report issued and final settlement better than expected.
	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. Failure to set precept. Failure to ensure value for money in OPCC and across the delegated budgets to the Chief Constable.	- 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	3	4	12	
SR4 Failure to Engage with the public	Failure to effectively engage with local people, communities and stakeholders.			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. 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.
	Failure to understand people's priorities and issues re policing and crime. Not taking account of local people's views.	- Reputation / public confidence - Relationship with partners - Police and Crime plan and actual delivery not aligned to	Meetings with LA chairs/ CEOs; CSP Chairs; local community group leaders PCC Forums, out and about days, attendance at summer events, meeting community groups			12	

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description	Impact	Controls and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
	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">- Delivery failure- Reputation / public confidence- Relationship with Constabulary and partners- Government penalties- Poor assessment results	Risk owner: 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	SARC and Custody & Courts referral service re-commissioning process is underway, led by NHS England. Both now into mobilisation process - one with new provider, one with incumbent. Some risk to service provision through mobilisation process and at start of new contracts. Service implementation is increasing the complexity of the workload Re-commissioning of suite of victim services - about to launch commissioning intentions and enter the engagement period. Some risk to current service provision given the uncertainty of the future landscape for incumbent providers 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
				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	
SR6 Collaboration 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	Risk owner: PCC / OPCC CEO/ OPCC CFO OPCC Business Plan Regional commissioning and programme boards Strategic Collaboration Governance	4	4	16	Strategic Collaboration programme on enabling services has been stopped, though existing collaborations will continue and ASC and OPCC remain open to future collaboration arrangements. Proposal for expanded 5 force Crime and Operations Collaboration has stalled as host force model was not agreed. CJ transformational work with CJ partners has commenced. PTF multi agency analytics hub grant awarded and work has commenced. Fire governance PTF work has started. ERP decision is MFSS which is a police collaboration. Regional progress made on Major Crime, ROCU, Forensics, CT, ESMCP. Dialogue with local partners regarding commissioned services working together, e.g. drug & alcohol, victims etc. is ongoing. Dialogue with Fire and Local authority partners underway focused on co-location and call centres.
				4	4	16 ◀▶	
SR7 Capacity/ Capability 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.	Risk owner: 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	◀▶
				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	
SR8 Failure to meet OPCC Statutory Requirements	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. OPCC team appointed owners to statutory duties. OPCC have forum (delivery plan meetings) which will enable tracking or progress and for issues and risks to be raised and evaluated. 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.
						9	
				3	3	◀▶	

MEETINGS: Joint Audit Committee	DATE: 26 th September 2018	AGENDA NO: 10
DEPARTMENT: Improvement	AUTHOR: Michael FLAY	COG SPONSOR: DCC Sarah CREW
NAME OF PAPER: Summary of Strategic Risk Management	PURPOSE OF THE PAPER: Information	OPEN SESSION

1. PURPOSE OF REPORT AND BACKGROUND

This report provides members of the Joint Audit Committee (JAC) with an overview of any significant changes to the Strategic Risk Register and any other issues related to the Management of Risk in the period of time since the last JAC meeting held on 5th July 2018.

2. REVIEW OF THE STRATEGIC RISK REGISTER

The Constabulary Strategy Board met on 4th and 5th September 2018 and during this meeting the quarterly review of the Strategic Risk Register (SRR) was undertaken. An updated version incorporating the changes is included within the meeting papers, the key points are summarised below under the sub heading pertaining to each strategic risk:

SRR1 – Loss of legitimacy and public confidence

Unmitigated Scores: Likelihood is 4 and Impact is 4 = 16.

Mitigated Scores: Likelihood is 3 and Impact is 4 = 12.

The risk score will remain the same.

Points discussed:

- Public confidence has slightly increased and user satisfaction has slightly decreased
- The Taser incident has been removed from 'Cause and Context' – post conclusion of criminal and misconduct proceedings
- There are other IOPC investigations that will enter the public domain
- Bristol Tensions remain

SRR2 – Inability to attract, recruit, retain and deploy a diverse workforce with the right, skills, in the right place at the right time to meet projected demand and agreed establishment levels and to ensure that it is sufficiently engaged and productive

Unmitigated Scores: Likelihood is 4 and Impact is 4 = 16.

Mitigated Scores: Likelihood is 3 and Impact is 4 = 12.

The risk score will remain the same.

Points discussed:

- Sits with People Strategy
- Marking reflects concern over PC and PCSO recruitment
- Evidence around representative workforce is positive except for gender. The team are looking at retention as well as recruitment
- Feedback from survey puts engagement at 52.3% and happiness at 56.1%
- Feedback from survey regarding bullying and harassment and discrimination.
- Resignation figures do not present great concern

- There are points to be conscious of regarding sickness and there is concern over accuracy of recent reports of sickness rate of 9% last month at PCB. It is believed that it is closer to 4.3%. The average sickness per month is less than it has been for three years but number of working hours lost to absence per FTE per month is higher so far this year. There are seasonal trends and rates are higher for PCSOs and we need to understand why this is the case.

SRR3 – Lack of capacity and/or capability to deliver an effective policing service

Unmitigated Scores: Likelihood is 4 and Impact is 4 = 16.

Mitigated Scores: Likelihood is 3 Impact is 4 = 12.

The risk score will remain the same.

Points discussed:

- This links to both the Service and People Strategy
- June-July 2018 basic demand was slightly lower than 2017 but complexity slightly increased. Until we can show a significant reduction in demand and fill our vacancies the score remains the same.
- Under Demand Management and Reduction Group each directorate has a demand reduction plan
- Introduction of Op Hawkeye – spontaneous large scale resolution of live logs

SRR4 – Failure to deliver effective regional or other collaboration outcomes

Unmitigated Scores: Likelihood is 3 and Impact is 3 = 9.

Mitigated Scores: Likelihood is 3 and Impact is 3 = 9.

The risk score will remain the same.

Points discussed:

- Situation with MFSS has changed
- Amber reflects technical complexity of collaboration
- Tri-Force host model will help reinforce and improve the process
- Positive engagement with South Wales Police and ODA progress
- CTSFO meeting with South Wales Police in October

SRR5 – Lack of financial resources

Unmitigated Scores: Likelihood is 3 and Impact is 5 = 15.

Mitigated Scores: Likelihood is 3 and Impact is 4 = 12.

The mitigated risk score has been increased; it was felt that likelihood despite of mitigating actions should be increased from 2 to 3.

Points discussed:

- This will sit within the Infrastructure Strategy
- Need to wait to see how Comprehensive Spending Review impacts on funds available for policing next year and in particular how the funding formula review will impact on this Constabulary. There is still pressure on savings

- The end of MFSS has put extra pressure on the requirement for savings and balancing the budget
- The changes to the scores are on the basis of pay, conditionality of the precept and the fact that the budget needs to be reconciled

SRR6 – As a critical asset, poor information / quality of data affects decision making across the organisation impacting operationally, tactically and strategically

Unmitigated Scores: Likelihood is 4 and Impact is 4 = 16.

Mitigated Scores: Likelihood is 4 and Impact is 4 = 16.

The risk score will remain the same.

Points discussed:

- Activity is in its infancy with some solutions being technical and long term.
- New level of activity with Microsoft Cloud Navigator going to focus on data quality as one of its priorities.

SRR7 - Failure to deliver sufficient progress towards Police and Crime Plan priorities and ambitions

Unmitigated Scores: Likelihood is 4 and Impact is 4 = 16.

Mitigated Scores: Likelihood is 3 and Impact is 4 = 12.

The risk score will remain the same.

Points discussed:

- Persistent issues are outcomes and satisfaction; there needs to be an upturn before the score can change. There is lots of work being done to reduce the Mitigated Likelihood to 2.
- The work that has been done on Mission, Vision, Values, Strategies and how this aligns with the PCP. The assurance framework is important here too.

SRR8 – Existing and/or developing working practices are incompatible and/or non-compliant with GDPR and the Data Protection Act 2018

Unmitigated Scores: Likelihood is 3 and Impact is 4 = 12.

Mitigated Scores: Likelihood is 2 and Impact is 4 = 8.

The risk score will remain the same.

Points discussed:

- Once the Data Protection Officer has started in November this will probably be lower risk and be delegated to be managed outside of the strategic perspective

3. HORIZON SCANNING & PLANNED ACTIVITY

Over the coming months, the implementation of the new strategic framework for the Constabulary will be shaped. A critical underpinning feature of the framework will be the risk led assurance and governance frameworks that will be established to support the delivery of the organisational objectives. The delivery of the four new corporate strategies for Service, People, Digital, and Infrastructure will necessitate a review of known risks and identify new risks which may provide barriers to achieving the objectives outlined within each strategy.

It is anticipated, therefore, that the content of the SRR will evolve over the next six months as the Constabulary works towards implementation of the new framework from April 2019.

The following activity is planned for the next quarter:

- Director of People (Mark Milton) to arrange sickness analysis to be undertaken, compare with other forces, and mitigated score to be reviewed at a Constabulary Management Board in the future. ***(Related to SRR2)***
- Director of People (Mark Milton) to update names of action owners following significant business change and the creation of the People and Organisational Development Directorate. ***(Related to SRR2)***
- Governance Secretariat to work with ACC Watson to further articulate the demand management work impact and benefits in the Strategic Risk Register. ***(Related to SRR3)***
- Governance Manager to work with ACC Peters regarding risk owners of actions within Tri-Force collaboration. ***(Related to SRR4)***
- Governance Secretariat have scheduled meetings with new Deputy Directors and Heads of Departments to develop Directorate Risk Registers for the new business areas created through the enabling services redesign.

4. RECOMMENDATIONS

The Joint Audit Committee are invited to consider the content of the Strategic Risk Register and the summary of activity within this paper to scrutinise the Constabulary and its approach to Risk Management.

5. FINANCE FOR OPTIONS

There are no financial options for consideration associated with this paper.

6. EQUALITY ANALYSIS

There are no identified issues relating to equality associated with this paper.

7. SUSTAINABILITY

Good risk management processes help achieve objectives and achieving objectives is concomitant with being a sustainable organisation.