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**Date :** 14th April 2021

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

- i. David Daw, Jude Ferguson (Chair), Zoe Rice, Martin Speller
- 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 via Teams (link included in the meeting invite) at **11:00** on **22<sup>nd</sup> April 2021**.

The agenda for the meeting is set out overleaf.

Yours sincerely

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

## INFORMATION ABOUT THIS MEETING

- (i) Car Parking Provision

N/A – Virtual meeting

- (ii) Wheelchair Access

N/A – Virtual meeting

- (iii) Emergency Evacuation Procedure

N/A – Virtual meeting

- (iv) 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:

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- (v) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

## **AGENDA**

**22<sup>nd</sup> April 2021, 11:00 – 14:00**

**To be held via Teams (link included in the meeting invite)**

**1. Apologies for Absence**

**2. Emergency Evacuation Procedure**

N/A – Virtual meeting

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

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

**4. Public Access**

(maximum time allocated for this item is 30 minutes)

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

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

**5. Minutes of the Joint Audit Committee Meeting held 27<sup>th</sup> January 2021 (Report 5)**

**6. Office of the Police and Crime Commissioner Strategic Risk Register (Report 6)**

**7. Business from the Chair (Report 7):**

- a) Police and Crime Board (Verbal Update)
- b) Update on IOPC Investigations (Verbal Update)

**8. Internal Audit (Report 8):**

- a) Quarterly Update
- b) Payments to Staff – Absence Management
- c) Performance Management
- d) Recruitment and Vetting
- e) Police Officer and Staff Training
- f) Internal Audit Plan 2021/22

**9. 2020/21 Statement of Accounts and Audit (Presentation)**

**10. External Audit (Report 10):**

- a) Audit Progress Report and Sector Update
- b) Joint Audit Plan

**11. Summary of Recommendations (Verbal Update)**

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## **Part 2**

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

- 12. Exempt Minutes of the Joint Audit Committee Meeting held on 27<sup>th</sup> January 2021 (Report 12)**
- 13. Constabulary Strategic Risk Register (Report 13)**



**MINUTES OF THE JOINT AUDIT COMMITTEE MEETING HELD ON WEDNESDAY  
27<sup>TH</sup> JANUARY 2021 AT 11:00. MEETING HELD VIA TEAMS.**

**Members in Attendance**

Jude Ferguson (Chair)  
Martin Speller  
Zoe Rice

**Officers of the Constabulary in Attendance**

Sarah Crew, Deputy Chief Constable  
Nick Adams, Constabulary CFO  
Dan Wood, Chief Officer – People and Organisational Development  
Nick Lilley, Director of Information Technology (part of the meeting)  
Claire Hargreaves, Head of Finance (part of the meeting)

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

Paul Butler, OPCC Interim CFO  
Ben Valentine, OPCC Strategic Planning and Performance Officer  
Marc Hole, OPCC Head of Commissioning and Partnership (part of the meeting)  
Alaina Davies, OPCC Resources Officer

**Also in Attendance**

John Smith, Deputy Police and Crime Commissioner  
Jackson Murray, Grant Thornton  
Iain Murray, Grant Thornton  
Juber Rahman, SWAP  
David Hill, SWAP

**41. Apologies for Absence**

Sue Mountstevens, Police and Crime Commissioner  
Andy Marsh, Chief Constable  
David Daw, Joint Audit Committee Member

**42. Emergency Evacuation Procedure**

The emergency evacuation procedure for each call participant was left for them to determine.

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

None.

**44. Public Access**

There were no requests for public access

**45. Minutes of the Joint Audit Committee Meeting held on 23<sup>rd</sup> September 2020 and 27<sup>th</sup> November 2020 (Report 5a and b)**

**RESOLVED THAT** the minutes of the meeting held on 23<sup>rd</sup> September 2020 and 27<sup>th</sup> November 2020 were confirmed as a correct record and will be signed by the Chair when physically possible.

Action update:

<b>Minute 42a</b>	The Constabulary and Internal Auditors will agree the best time to carry out a further audit on Workforce Planning. This is delayed due to Covid-19.
<b>Minute 43</b>	The External Auditors will work with the OPCC on the arrangements for running a South West JAC event.
<b>Minute 6a</b>	Internal and external audit work continues but flexing and changing as necessary, reviewing plans as required.
<b>Minute 29</b>	The updated OPCC and Constabulary Risks registers are included in the papers for this meeting. <b>Close action</b>
<b>Minute 30c(i)</b>	The wording under the Development section of the JAC Annual report was amended to reflect the wording in the Annual Governance Statement. <b>Close action</b>
<b>Minute 30c(ii)</b>	Pre-meet scheduled for December 2021 to focus on assurance activity. <b>Close action</b>
<b>Minute 30c(iii)</b>	The Force Management Statement (FMS) has been circulated to JAC Members. <b>Close action</b>
<b>Minute 30c(iv)</b>	A workshop is being arranged around the time of the March 2021 JAC meeting to discuss the 2020/21 Annual Joint Audit Committee report and go through CIPFA recommended questions. <b>Close action</b>
<b>Minute 31b</b>	The follow up report on the personal issue of assets was circulated to JAC Members and is included in the papers for this meeting. <b>Action closed</b>

**46. Office of the Police and Crime Commissioner (OPCC) Strategic Risk Register (Report 6)**

Strategic Risk (SR) 1 (Governance Failure) – this risk increased at the start of 2020 due to the resignation of the CEO. There is now an interim CEO and CFO in place which reduces the risk in this area and as such this has been reduced from a risk scoring of 16 back down to the previous level of 12. The JAC Chair queried if there has been any news to suggest the PCC elections

planned for May 2021 might be postponed again – there are mixed messages but officially the OPCC has been told the elections will still go ahead in May 2021 and as such are still planning for this.

SR2 (Failure to deliver the Police and Crime Plan) – this risk has reduced as Constabulary continue to deliver business as usual in the face of the Covid-19 pandemic and to police Covid-19 restrictions at the same time. It is recognised that there are still areas for improvement.

SR3 (Financial incapability or ineffectiveness) – this risk has increased significantly for the reasons set out in the paper. The Government have said that PCCs can raise the council tax precept by £15 and passed the decision to PCCs on whether they choose to do this – although it was noted that the Government have assumed in their planning that PCCs will take the decision to do this. The precept level will be discussed and agreed locally at the Police and Crime Panel next week.

SR4 (Failure to engage with the public and other stakeholders) – this year the OPCC has combined the online public consultation on the precept level with postal consultations. The OPCC reported that there has been a really good response rate to the postal consultation but they will complete an analysis to establish the benefits of how it has worked this year. The team worked hard to get a balanced response from as many parts of the community as possible (with a particular focus on deprived areas). There is support for an increase in the council tax precept but the percentage in favour of this in comparison to previous years is reduced.

SR5 (Lack of public confidence in or awareness of OPCC) – it was noted that a couple of PCC candidates are publically campaigning and the effects of this on public confidence were discussed. Campaigning by the candidates will be positive in raising awareness of the role of the PCC but there has been some negative messaging about the incumbent PCC which has the potential to damage public confidence.

SR6 (Lack of capacity/capability within the OPCC) – this risk has reduced due to recruitment of new posts within the team which will deliver on key priorities. The recruitment has strengthened the commissioning team as well as supporting the contacts and conduct work. Recruitment processes are underway for two roles to further support the priorities.

The risks ratings have not changed for SR7 (Failure to deliver commissioned services), SR8 (Failure to deliver effective and efficient collaborations with other forces) and SR9 (Failure to deliver effective and efficient collaborations or outcomes with other partners).

It was noted that the OPCC commissioning team have also had Covid-19 relief funding to allocate and distribute during the past year – there has recently been another round of funding from the Ministry of Justice (MoJ) to support providers of Domestic Abuse and Sexual Violence victims services.

Concerns regarding pressure on partner funds were discussed and the risk of them withdrawing from partnership working as a result. Members asked if there have been any signs of this risk materialising – the pressure on Local Authority and Criminal Justice partner funding has been intense for a number of years. Currently the emphasis from partners is on delivering public services and partnership working is stronger than ever. This is a risk to be mindful of in the medium and long term.

It was noted that the Constabulary are joining the South West Procurement Collaboration. This will build on the existing 4 force collaboration and will become a 5 force collaboration. Avon and Somerset Constabulary were unable to join previously due to Southwest One.

The DPCC talked about the difficult decision for the PCC on what level to set the council tax precept increase at. The decision has been made in the context of the main policing grant being frozen and the Uplift grant funding not covering the full costs of the Uplift numbers (recruitment, salary and other costs). The expectations of the public also have to be managed in relation to how long it takes to recruit and train an officer. The increased precept level will support not slowing the Uplift recruitment programme.

#### **47. Business from the Chair:**

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

Members have received the minutes from the September, October, November and December Police and Crime Board (PCB) meetings. The OPCC CFO gave a summary update of some of the discussions at the January 2021 PCB:

- Chief Constable Roadshows have been good for morale. It was recognised that nationally morale has been hit hard.
- Impact of covid-19 infections in staff and officers.
- MTFP – the proposed increase in the council tax precept of £15 will balance the budget over the next 2 years if agreed. This is in addition to the £7.5m of savings already identified. Uncertainty beyond this point.
- General Risk Reserves – it was agreed that this should increase from £9m to £12m.
- Sickness absence – sickness levels are improved from the same period last year but covid-19 is having an impact. The force continues to stress, through messaging, the importance of maintaining covid-19 precautions.
- Lighthouse Safeguarding Unit (LSU) – this is now fully/over established which will give a good baseline for performance improvement.
- Raves – 88% of raves have been disrupted and much work to stop raves from starting. Due to the level of public harm from raves the Constabulary are now able to use more tactical options than they previously were.
- Investigations and IPDU – addressing vacancy issues.
- Substantive progress and joint working has been shown in a number of areas.

Members asked if people are generally paying the fines from fixed penalty notices in relation to covid-19. There is a robust process in place to recover the funds. It was noted that as well as fines for those in attendance at raves the Constabulary are also making arrests for offences and managing those responsible for raves through the criminal justice system.

Members queried whether the increase in people taking their annual leave, which is reported in the Overtime Internal Audit report, is a continuing trend. The Constabulary regularly put messaging out regarding wellbeing and the importance of taking annual leave. The existing rule on the amount of annual leave that can be carried over has not been reviewed as a result of covid-19. This is a proactive approach and the Constabulary will continue with this messaging and monitoring the levels.

**b) Update on Independent Office of Police Complaints (IOPC) Investigations**

The Constabulary reported that there are 10 active IOPC investigations. The oldest of these cases relates to an incident in December 2019. The Deputy Chief Constable highlighted 2 particular cases which will potentially attract public interest – Members were assured that gold groups are running in respect of both of these cases. Another local investigation case which has been running since 2017 was highlighted as this may be of public interest and have a negative effect on public confidence.

The Constabulary report a good professional working relationship with the IOPC with joint working around media. The IOPC now take part in gold groups which helps with managing the impact on and wellbeing of those involved in cases.

**48. Internal Audit Reports (Report 8):**

**a) Personal Issue of Assets Follow Up**

9 recommendations were made as part of the original Personal Issue of Assets audit in February 2020. 7 recommendations are complete with the other 2 in progress for completion by the end of the financial year. The 2 outstanding recommendations relate to return of assets and data protection training rates. Members were assured that the Constabulary are tracking the completion of the data protection training and that the recommendation in relation to the return of assets is substantially complete.

**b) Key Financial Controls**

This report is in the new shorter format and Members were asked for their opinions on the content and style. This is a more agile approach, making the actions clearer and concentrating audit time on a wide range of testing and assurance rather than spending time writing lengthy reports (this could save 30% of time). Members would like the context to be clearer in the reports.

Members would also like the comments to be more specific e.g. what the learning points are that need to be addressed.

The Internal Auditors provided a reasonable audit opinion for the Key Financial Controls audit with 3 priority 3 recommendations.

In relation to the debt management findings Members queried how much debt was being carried. As there is no quantifiable amount identified in the report and this is a small sample it is difficult for Members to tell if these findings are significant. The Constabulary advised that the current debt level is around £700k which has reduced from the same time last year due to a concerted effort. Members were assured that only around 10% of the debt is over 90 days old, which is a small amount in the context of the overall budget. The Constabulary don't have an online debt management system and don't keep a record of phone calls made to chase outstanding debts. Efforts to further reduce the outstanding debts will continue.

Members sought assurance with regard to comments about debts not being passed on to legal services – the OPCC CFO clarified that the comment related to cases which were either of a low value or related to other forces or government agencies.

Learning is amber in the report but it is unclear what the learning points were and Members sought clarity on this.

**RESOLVED THAT** the internal auditors will make changes to the new format of their reports as discussed to ensure they provide clear context and specific comments.

### **c) OPCC Partnership Arrangements**

The Internal Auditors provided a reasonable audit opinion on the OPCC Partnership Arrangement audit with 2 priority 2 recommendations. Recommendations are around evidencing in the annual report how the Community Safety Partnership (CSP) work commissioned delivers on the Police and Crime Plan priorities and keeping a record of OPCC partnership working with other organisations.

The OPCC Head of Commissioning and Partnerships advised Members that now is the right time to look at creating a record of partner organisations the OPCC works with. There are questions over the purpose of having a partnership register but it is recognised that this will be important for a new PCC – the OPCC will need to look at what this register would be utilised for going forward. The OPCC will liaise with regional colleagues who have such a register to ask how they have constructed them and what the benefits are of keeping one.

In response to questions on the level of detail provided in the annual report regarding how the commissioned CSP work delivers the Police and Crime Plan priorities, the DPCC explained the history of the funding and approach.

When PCCs were created the community safety grant from the Home Office was £2m and it was decided that certain areas of commissioning would be best commissioned centrally and forcewide. As a result of the decision made the amount going to CSPs has reduced and become the Police and Crime Grant – this is intended for CSPs to make decisions on local commissioning in their areas as they are best placed to do this. Forcewide central commissioning includes the ISVA service, Mental Health Triage, Custody and Courts Referral Service etc. This has been a deliberate approach to encouraging local ownership of the Police and Crime Grant – need to have the correct balance of reporting which reflect these decisions and isn't too burdensome.

Members asked what led the auditors to the opinion on diversity and inclusion in the report. All 5 CSP grant agreements between the Local Authorities and OPCC were reviewed. These grants are detailed in outlining what is being funded and includes diversity and inclusion information. The information is all there it just needs to be evidenced in the annual report.

#### **d) Community Safety Partnerships – Benchmarking Report**

Benchmarking was done as part of the OPCC Partnership Arrangement audit. The Internal Auditors advise that Avon and Somerset OPCC are broadly in line with the other OPCCs looked at in terms of CSPs. Members attention was drawn to the areas of coverage on the final page of the report.

#### **e) Digital Strategy**

The Internal Auditors provided a reasonable assurance opinion on the Digital Strategy audit with 2 priority 3 recommendations – these relate to better definition of roles involved in the strategy and including the costs of delivering the strategy in the Medium Term Financial Plan (MTFP). The Constabulary confirmed that they are happy with these recommendations.

#### **f) Overtime Follow Up**

There were 3 recommendations as a result of the January 2020 audit on Overtime. 2 recommendation are now complete with 1 outstanding. Work is underway in HR and Finance to close this recommendation by May 2021.

The level of overtime and associated costs have been a concern of the JAC for a while so it is positive to see the work being done. Covid-19 has had an impact but the Constabulary are addressing the vacancies issues and looking at managing the flow of resources into the organisation. The Constabulary are developing a detailed plan of where new resources would be best placed in the organisation.

#### **g) Refreshing of the Strategic Framework Follow Up**

There has been good progress in implementing the recommendations from the audit into the refreshing of the Strategic Framework – 7 recommendations are

complete and 1 is outstanding (this relates to the governance and portfolio structure review which will be complete by March 2021).

The JAC have requested a better picture of assurance mapping as part of the new internal audit plan to direct audit resource to where the gaps are.

Members sought assurance that SWAP would be using Qlik data as part of their audit work going forward as this is the system the Constabulary use in every aspect of their work and is used to inform decision making at the highest level. The Internal Auditors confirmed that they would start using Qlik data as it is really insightful and important.

Members asked that the new internal audit report format identifies what data was drawn from in the executive summary.

**RESOLVED THAT** the internal auditors will utilise Qlik data where appropriate in future audit work and identify the sources of data used in reports.

#### **h) Quarterly Update**

Members were advised that 57% of the internal audit plan for the year is complete. 3 audits are in progress and one has been carried forward from quarter 3 to quarter 4. The Internal Auditors report that they are in a positive position to be able to provide a reasonable audit opinion, but this is subject to change. Significant risks have not changed since the last report. 4 of the 7 follow up reports for the year are complete.

Regional audit work was discussed. There has been a regional vetting audit and CFOs from the South West forces met this week to agree a second piece of work which was outcomes of arrests. They also discussed the opportunity to use SWAP to support assurance mapping work and provide commonality – differences in management of assurance mapping, risk registers, measuring risks and mitigations.

It was agreed that it would make sense for the Internal Audit Quarterly Update report to come first in the Internal Audit section of the agenda at future Joint Audit Committee Meetings.

**RESOLVED THAT** the Internal Audit Quarterly Update report will come first in the Internal Audit section of the agenda at future Joint Audit Committee Meetings.

### **49. External Audit (Report 9):**

#### **a) Audit Progress Report and Sector Update**

The External Audit Engagement Lead will be handing over the role. Members thanked him for his work over the last 5 years and welcomed the new Engagement Lead.



The reports look forward to the 2020/21 audit and the progress in planning for that, as well as providing sector updates. The shift in the reporting timetable for 2019/21, as a result of the Covid-19 pandemic, has put the planning work for 2020/21 behind and it was noted that the audit will take a lot longer due to Covid-19. The Joint Audit Plan will be presented at the March 2021 JAC meeting.

This is the last time the Annual Audit Letter will be presented due to significant changes in the NAO code from 01/04/20 in relation Value for Money (VfM) work and criteria – no longer required to provide a binary unqualified or qualified opinion. Commentary must be provided instead, as set out by the NAO. Previously commentary was only provided where there was deemed to be a significant risk. The External Auditors will look to take assurance from existing arrangements and internal audit where possible. The new reporting is set out in the audit progress report.

## **b) Joint Annual Audit Letter**

There are no new messages following the key findings reported to the JAC at its meeting in November 2020. Submission of the Joint Annual Audit Letter is a requirement of the National Audit Office (NAO). Further additional fee variations are proposed in the report of £7,640 which are in addition to the £8,500 already discussed (this is agreed by the Public Sector Audit Appointments (PSAA)). The External Auditors advised that 15% of the costs have been consistently applied across the Grant Thornton client base.

Members raised concerns and are disappointed regarding this further fee variation which is proposed. Members had discussed and it had been agreed that every effort should be made to reduce the original fee variation of £8,500 so it is very disappointing to see this additional variation. It is acknowledged that the local audit fees were too low but that is a consequence of under-bidding. All organisations are feeling the financial strain of having to adapt to the Covid-19 pandemic and Members are concerned that further strain is being put on Constabulary finances by this proposal which has not been budgeted for. It was agreed that the JAC Chair would write to the PSAA to register concerns regarding the proposed fee variations. The OPCC CFO also confirmed that this is being discussed nationally.

The Redmond Review was discussed. This acknowledges the issues regarding the fees.

**RESOLVED THAT** the JAC Chair will write to the PSAA to register concerns regarding the proposed fee variations listed in the Annual Audit Letter.

## **50. Summary of Recommendations**

### **HMICFRS**

There have been 8 different inspections (PEEL, thematic and joint). Out of 120 live recommendations 56 have been completed and 30 are with the HMICFRS Liaison Officer for sign off. The DCC has monthly meetings with the HMICFRS Officer which are very productive. There will be a holistic PEEL inspection in late 2022 – approach

has been changed and delayed due to Covid-19. Avon and Somerset were 1 of only 6 forces looked at in the Public Order and Rape thematic inspections.

### **SWAP**

There were 70 recommendations for 2019/20-2020/21 and 45 of these are complete with 25 in progress and none overdue.

### **Part 2**

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

- 51. Exempt Minutes of the Joint Audit Committee Meeting held on 23<sup>rd</sup> September 2020 (Report 11)**

**SEE EXEMPT MINUTES**

- 52. Constabulary Strategic Risk Register (Report 12)**

**SEE EXEMPT MINUTES**

The meeting concluded at 13:25

**CHAIR**

## ACTION SHEET

MINUTE NUMBER	ACTION NEEDED	RESPONSIBLE MEMBER/ OFFICER	DATE DUE
<b>Minute 42a</b> <b>Internal Audit: Workforce Plan</b> <b>16<sup>th</sup> January 2020</b>	The Constabulary and Internal Auditors will agree the best time to carry out a further audit on Workforce Planning	Director of People and Organisational Development	Delayed now due to Covid-19 disruption.
<b>Minute 43</b> <b>External Audit Update</b> <b>16<sup>th</sup> January 2020</b>	The External Auditors should work with the OPCC on the arrangements for running a South West JAC event.	Grant Thornton/ OPCC	TBA
<b>Minute 6a</b> <b>Internal Audit Plan 2020/1 and Internal Audit Charter</b> <b>19<sup>th</sup> March 2020</b>	Internal and external audit work would continue as best it can and flex and change as necessary, reviewing plans as required	SWAP / Grant Thornton	Ongoing
<b>Minute 49b</b> <b>Joint Annual Audit Letter</b> <b>27<sup>th</sup> January 2021</b>	JAC Chair will write to the PSAA to register concerns regarding the proposed fee variations listed in the Annual Audit Letter.	JAC Chair/ OPCC and OCC CFOs	Immediate
<b>Minute 48b</b> <b>Key Financial Controls</b> <b>27<sup>th</sup> January 2021</b>	Make changes to the new format of their reports as discussed to ensure they provide clear context and specific comments.	SWAP	10 <sup>th</sup> March 2021
<b>Minute 48e</b> <b>Refreshing of the Strategic Framework Follow Up</b> <b>27<sup>th</sup> January 2021</b>	Utilise Qlik data where appropriate in future audit work and identify the sources of data used in reports	SWAP	10 <sup>th</sup> March 2021

MEETING: <b>Joint Audit Committee</b>	DATE: <b>22<sup>nd</sup> April 2021</b>	AGENDA NO: <b>6</b>
DEPARTMENT: <b>OPCC</b>	AUTHOR: <b>Ben Valentine</b>	
NAME OF PAPER: <b>OPCC Summary of Strategic Risk Management</b>	PURPOSE: <b>Information and Discussion</b>	<b>OPEN SESSION</b>

## 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 Office of the Police and Crime Commissioner (OPCC) Strategic Risk Register (SRR), and other points related to the management of risk, in the period of time since the last JAC meeting held on 27<sup>th</sup> January 2021.

## 2. POINTS OF NOTE

The OPCC SRR was reviewed at the OPCC Management Board (OMB) on 8<sup>th</sup> March.

### SR3 Financial incapability or ineffectiveness

This is the only risk where the scoring has changed: the mitigated risk score has reduced from 20 to 16. This risk has primarily decreased due to the setting of the precept which was an area of great uncertainty when discussed in January. The precept was set at £13.39 per year for the average Band D household (less than the maximum £15) and therefore requires a higher level of savings, over and above the planned savings, across the MTFP. This reducing risk also recognises that there has been funding provided for costs related to COVID-19 and that there is less chance of an underspend at the end of the financial year. This risk is still high due to the wider economic circumstances caused by the pandemic and Brexit.

### SR6 – Lack of capacity/capability within the OPCC

Although the score has not changed, and the risk from COVID-19 is reducing, it was recognised that this risk is not decreasing any more and should be closely monitored. Factors affecting this are below:

- The Communications Officer left at the start of March and the role is yet to be filled.
- DPCC left at the end of March and will not be filled until a new PCC is in office.
- Current CEO leaving at the end of April.
- A member of the OPCC Senior Leadership Team has been successfully appointed as a temporary CEO but this creates another vacancy which is currently being advertised.
- Two members of the Commissioning and Partnerships team going on maternity leave at a similar time (Q1 2021/22).
- Long-serving Administration Officer will be leaving at the end of May.
- A new PCC may bring different or expanded priorities which could impact both the capacity and capability of the team.
- The instability and change caused by a new PCC could lead to reduced morale and/or further resignations from the OPCC. A new PCC will, of course, bring new opportunity as well as risk.
- Although all posts are being filled, so the any vacancy gaps are short, there remains a cumulative loss of skill and experience. This is particularly relevant at the most senior level where the loss of the PCC, DPCC and CEO amounts to a loss of 30 years' experience in these roles.

### SR2 – Failure to deliver the Police and Crime Plan

Between the last OMB and writing this, the Chief Constable has stated that he will not seek to re-new his contract when it expires on 1<sup>st</sup> July. It should be recognised the risk and opportunity this change will bring, especially happening shortly after the new PCC will take office.



## Office of the Police and Crime Commissioner for Avon and Somerset

### Strategic Risk Register

April 2021

A Strategic Risk is anything that might impede the delivery of the organisational objectives. Risk management is the process by which these risks are identified, assessed and controlled. This risk register is the document which records these risks and related information.

Risk is assessed by considering the causes of the risk and the consequences if that risk were to happen. The scoring is therefore based on the likelihood multiplied by the impact. The below grids explain the scoring in more detail. Risk is about planning for the future so when considering the assessment it goes beyond current performance.

Impact	5 Extreme	5	10	15	20	25
	4 High	4	8	12	16	20
	3 Moderate	3	6	9	12	15
	2 Low	2	4	6	8	10
	1 Negligible	1	2	3	4	5
		1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
		Probability				

Probability	
5 Almost Certain	Likely to occur within a twelve-month time period, or about a 75% probability of occurrence
4 Likely	Likely to occur within a two-year time period, or about a 50% probability of occurrence
3 Possible	Likely to occur within a three-year time period, or about a 25% probability of occurrence
2 Unlikely	Likely to occur within a five-year time period, or about a 15% probability of occurrence
1 Rare	Likely to occur in a ten year period, or about a 5% probability of occurrence

Impact	
5 Extreme	<ul style="list-style-type: none"> <li>• Fatality of any individual</li> <li>• Financial impact greater than £1/2 m</li> <li>• Vote of no confidence from Local Authorities - failed</li> <li>• National media attention</li> <li>• Government/ HO intervention</li> <li>• Total disruption to service</li> <li>• Exceptional/long term reputational damage</li> </ul>
4 High	<ul style="list-style-type: none"> <li>• Serious life-threatening injury of any individual</li> <li>• Financial impact greater than £1/4 m</li> <li>• Vote of no confidence from Local Authorities - failed</li> <li>• Regional media attention</li> <li>• Adverse comment by Minister / auditor</li> <li>• Major service disruption/reputational damage</li> </ul>
3 Moderate	<ul style="list-style-type: none"> <li>• Serious non-life-threatening injury of any individual</li> <li>• Financial impact greater than £100k</li> <li>• Criticism from the Police and Crime Panel</li> <li>• Local media attention</li> <li>• Significant service disruption</li> <li>• Significant reputational damage</li> </ul>
2 Low	<ul style="list-style-type: none"> <li>• Minor injury of any individual</li> <li>• Financial impact up to around £100k</li> <li>• Multiple thematic complaints</li> <li>• Some service disruption</li> <li>• Some negative consequences relating to reputation</li> </ul>
1 Negligible	<ul style="list-style-type: none"> <li>• Slight injury of any individual</li> <li>• Low level financial loss</li> <li>• Isolated complaints</li> <li>• Minor service disruption</li> <li>• Minor/contained negative consequences</li> </ul>

The unmitigated scores are the assessment based on the current position with no action taken or controls in place. The mitigated scores are based on the success of the controls (anticipated or actual) in reducing the risk.

It should be noted that the OPCC and the Constabulary are separate organisations and therefore each may assess the same risk as being at a different level. This is most evident in the risk of failure to deliver the police and crime plan. This exists on both Strategic Risk Registers but may score differently. One of the main reasons for this is that the OPCC assess delivery of the plan as a whole which relies on agencies, other than the Constabulary to fully deliver e.g. the CPS and Courts. Whereas when the Constabulary assess this risk they need only consider the parts of the plan they are expected to deliver. A difference may also be caused whether considering the risk in the short, medium or long term.

RISK			ASSESSMENT		
Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Governance Failure	SR1	CEO	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		↓
Cause		Impact			
<ul style="list-style-type: none"><li>● Home Office review of PCCs (launched in 2020) could result in changes to the roles and responsibilities (including direction to extend portfolio to Fire &amp; Rescue Services). Taking on any new responsibilities means there are more likely to be governance failures whilst the team learn.</li><li>● Failure to deliver OPCC statutory requirements:<ul style="list-style-type: none"><li>- Police &amp; Crime Plan and priorities</li><li>- Policing Precept budget</li><li>- Community safety, victims services and other partnership outcomes effectively (SR9)</li><li>- Hold the Chief Constable to account</li><li>- Address conduct or performance of Chief Constable</li><li>- Oversight of complaints against Chief Constable</li><li>- Custody Visiting Scheme</li></ul></li><li>● Ineffective scrutiny and oversight of services and outcomes delivered by the Constabulary including delivery of the Strategic Policing Requirement</li><li>● Failure to ensure adequate transparency of the OPCC and/or the Constabulary</li><li>● Failure to ensure effective risk management and support the delivery of service</li><li>● Failure to ensure Chief Constable sets appropriate culture, ethics and values</li><li>● Lack of control/influence over other Criminal Justice agencies</li></ul>		<ul style="list-style-type: none"><li>● Failure to deliver the Police &amp; Crime Plan (SR2)</li><li>● Financial loss (SR3)</li><li>● Damaged reputation and reduced public confidence (SR5)</li><li>● Damaged relationship with Constabulary, commissioned services or partners</li><li>● Government criticism or penalties</li><li>● Panel criticism</li><li>● Sub-standard performance results and poor inspection outcomes</li><li>● Force not efficient/effective</li><li>● Risks not managed</li><li>● Failure to improve the delivery of the broader Criminal Justice Service</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>● OPCC Management Board (OMB) - allows greater oversight of performance, risks and issues and provides a formal decision making mechanism for non-Constabulary business.</li><li>● Interim CEO and CFO will remain in post until, at least, the new PCC takes office.</li><li>● Police and Crime Board (PCB)</li><li>● PCC and Chief Constable 1:1s</li><li>● OPCC attend Constabulary Management Board and other strategic meetings (open invitation from the CC).</li><li>● Audit Committee, audit, annual governance statement</li><li>● Police and Crime Panel meetings</li><li>● COG attendance at weekly OPCC SLT</li><li>● Force Management Statements</li><li>● Police and Crime Plan Annual Report</li><li>● Victim Services appointed and managed by the OPCC Commissioning Team</li><li>● Scheme of governance and Governance Boards</li><li>● Scrutiny of complaints through the Independent Residents Panel</li><li>● SLT lead and increased dedicated capacity to deal with complaints and conduct and appeals</li><li>● Transparency Checklist</li><li>● Constabulary governance redesigned through 2020; this will allow greater oversight of risk and assurance by the OPCC.</li><li>● Working with Joint DPO to ensure good information governance and compliance with GDPR and DPA 2018.</li></ul>	June 2021	PCC/CEO  PCC/CEO CEO PCC CEO  CFO PCC CEO SPPO SPPO Head of C&P CFO Volunteer Manager Head of C&C	<ul style="list-style-type: none"><li>● OMB established Feb 2020 and will be a bi-monthly meeting.</li><li>● PCB is monthly following CMB and continues to be the principal joint decision making forum and provides the PCC formal oversight of the Constabulary.</li><li>● The internal audit report on governance concluded that the PCC and CC have an adequate and effective framework for risk management, governance and internal control.</li><li>● CoPaCC transparency award received.</li><li>● OPCC Plans developed with work streams that detail activity covering all statutory requirements and OPCC team appointed owners to statutory duties.</li></ul>		
	May 2021	Office Manager SPPO  T/CEO	<ul style="list-style-type: none"><li>● New constabulary governance framework including new PQF in transition phase. New risk management process not yet agreed.</li></ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver the Police and Crime Plan	SR2	CEO	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↓
Cause		Impact			
<ul style="list-style-type: none"><li>• Disproportionate outcomes for minority groups, particularly people that are from an ethnic minority</li><li>• Lack of representation in the Constabulary workforce</li><li>• COVID-19:<ul style="list-style-type: none"><li>- Criminal justice system (CJS) failures – reduced capacity of the courts and corresponding backlogs/delays in criminal justice outcomes</li><li>- Failure to protect vulnerable people, particularly victims of domestic abuse and child victims of abuse</li><li>- Significant recession likely to increase crime and disorder further.</li><li>- Reduced resources in the short term possible because of the risk of increased self-isolation or illness.</li></ul></li><li>• Underpinning the delivery risk of all of this is the financial uncertainty and the increased public expectation from the additional funding that policing has received both through central government grant and local taxpayers' increase in precept funding.</li><li>• Positive Outcomes - not seeing the improvements hoped for - particularly of Op Remedy crimes.</li><li>• Lack of capacity/capability within the Constabulary (see Constabulary SRR commentary)</li><li>• National rape crisis reduces confidence in the entire criminal justice system</li><li>• Lack of control/influence over other criminal justice agencies</li><li>• Government may want a more centralised/national approach to policing – the key outcomes measures scrutinised may differ from the local approach and split the focus of policing.</li><li>• Increased numbers of officers will result in more people going through an already overstretched criminal justice system.</li><li>• ORI08 – Lighthouse failing to meet SLAs about victim contact</li><li>• ORI14 – Lack of response trained drivers</li><li>• ORI15 – Demand on Patrol officers outstrips resource</li><li>• ORI13 – Crime Data Integrity; recording accuracy has decreased</li></ul>		<ul style="list-style-type: none"><li>• Loss of legitimacy in the OPCC and Constabulary</li><li>• Loss of public confidence/trust in the OPCC (SR4) and Constabulary</li><li>• Failure to keep people safe</li><li>• Failure to protect and support vulnerable people</li><li>• Failure to bring offenders to justice</li><li>• People will feel unsafe</li><li>• Police and Crime Panel criticism and/or fail to agree precept increase</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>• Police and Crime Board (PCB) discusses performance, assurance and risk</li><li>• PCC and Chief Constable 1:1s</li><li>• OPCC attend Constabulary Management Board and other strategic meetings (open invitation from the CC).</li><li>• Audits and Inspections (HMICFRS &amp; SWAP) overseen by Joint Audit Committee</li><li>• Internal assurance mechanisms are in place to evaluate delivery of the Plan's objectives</li><li>• Service Delivery Assurance visits led by OPCC check and test for areas to improve</li><li>• Joint performance framework and PQF allows better oversight of delivery against the plan</li><li>• Oversight of all strategic constabulary data through Qlik</li><li>• Panel Meetings</li><li>• Contacts analysis</li><li>• Forum analysis</li></ul>	June 2021 May 2021	CEO PCC CEO  CFO SPPO  SPPO SPPO SPPO CEO Head of Comms Head of Comms	<ul style="list-style-type: none"><li>• OPCC attendance at CMB and the PCB which follows this continues to work well in terms of assurance and open dialogue about areas of concern where the plan may not be delivered. This includes regular sessions on Op Uplift and the Futures Programme.</li><li>• The Strategic Threat Assessment and Strategic Intelligence Requirements documents raise concerns around the Constabulary's ability to deliver against the Plan, but HMICFRS inspections indicate good progress.</li><li>• Due to lack of capacity SDAs are conducted infrequently</li><li>• PCC Framework now live. Will need to review in light of national outcomes being agreed and Constabulary PQF (this will not be fully live until Apr 2021).</li></ul>		



Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Financial incapability or ineffectiveness	SR3	CFO	4	5	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↓
Cause		Impact			
<ul style="list-style-type: none"><li>● Single year settlement for 2021/22 with additional central funding for Op Uplift only.</li><li>● The 2021/22 precept was set at £13.39 per year for the average Band D household (less than the maximum £15).</li><li>● COVID-19:<ul style="list-style-type: none"><li>- Loss of income as a consequence of COVID-19 pandemic (e.g. Airport policing, events policing, speed enforcement).</li><li>- Broader impact of COVID-19 (and Brexit) on the economy and likely austerity.</li><li>- Expectation of impact to council tax base as more households are entitled to discounts, and new house building slows down. Reductions in council tax funding therefore likely in short-term, with uncertainty as to how long it will take to recover from this.</li><li>- Longer-term costs and losses of income (e.g. Airport reductions on more permanent basis).</li><li>- Risks around pension funds due to wider economic impact.</li></ul></li><li>● Op Uplift – central funding effectively ring-fenced to deliver the additional officers. In ASC this does not cover full costs.</li><li>● Required precept increase may not be supported by Police and Crime Panel.</li><li>● Capital budget not fully funded from 2023/24 – borrowing already at prudent levels and diminishing potential for capital receipts.</li><li>● Pay awards may be agreed nationally but not funded through central grants (every 1% pay rise is approx. £2.2 million).</li><li>● Increasing pension costs for officers and staff schemes.</li><li>● National work will require local funding with no control over decision making e.g. ESMCP, NPAS, national IT.</li><li>● Uncertainty of local costs in high value areas: IT and replacement of SAP.</li><li>● Comprehensive Spending Review due summer 2021</li><li>● Failure to agree, fund or deliver a balanced and sustainable budget.</li></ul>		<ul style="list-style-type: none"><li>● As officer numbers are protected it may mean using officers in roles currently undertaken by civilians if other savings do not materialise.</li><li>● Failure to set a sustainable revenue budget or capital plan across the medium term.</li><li>● The need for further savings after 10 years of austerity presents further challenges.</li><li>● Failure to meet heightened expectations of stakeholders</li><li>● Loss of public confidence (SR5)</li><li>● Unable to fund adequate or minimum service</li><li>● Unable to fund delivery of PCC priorities (SR2)</li><li>● Unable to afford change</li><li>● Revenue budget underspends may undermine support from PCP for sustainable increases to the precept.</li><li>● Failure to ensure value for money.</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>● Medium and long term financial planning</li><li>● Regular oversight of revenue &amp; capital budget</li><li>● Maintain adequate risk-assessed reserves</li><li>● Subject to external and internal audit both overseen by the Joint Audit Committee</li><li>● Treasury Management strategy in place outcomes reviewed by CFOs and Finance meeting</li><li>● HMICFRS inspection regime</li></ul>		CFO CFO CFO CFO CFO  CFO	<ul style="list-style-type: none"><li>● MTFP deficit after savings:<ul style="list-style-type: none"><li>- 21/22 £0</li><li>- 22/23 1,221,000</li><li>- 23/24 2,862,000</li><li>- 24/25 4,362,000</li><li>- 25/26 £8,497,000</li></ul></li><li>● For the current financial year the underspend has been used to 'accelerate' a number of Constabulary plans, used on reducing re-offending work and remainder will be put into reserves to manage future risk (particularly relevant because of COVID-19).</li></ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to engage with the public and other stakeholders	SR4	CEO	4	3	12
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	3	9
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none"><li>• Limited resources to support this within the OPCC</li><li>• Engagement methods do not always reach a wide audience or different communities or groups</li><li>• Lack of awareness or willingness to engage from the public</li><li>• Statutory responsibilities to engage with the Chief Constable, Police and Crime Panel, the public and victims prior to publishing a new Police and Crime Plan</li></ul>		<ul style="list-style-type: none"><li>• Reputational damage to both the OPCC and Constabulary</li><li>• Loss of legitimacy in both the OPCC and Constabulary</li><li>• Lack of public confidence in or awareness of OPCC (SR5)</li><li>• Partnership relationships damaged</li><li>• Failure to understand people's priorities and issues re policing and crime and which could be biased by only hearing those individuals already proactive/engaged.</li><li>• Police and Crime Plan and delivery not aligned to public concerns and priorities (SR10 &amp; SR2)</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>• OCC/OPCC Corp Comms joint meetings</li><li>• Attendance at Gold Groups as required</li><li>• Oversight of Operation Remedy Communications Plan through ongoing meeting structure</li><li>• Creation of an overarching strategic approach to communications going forward to work in a more focused and smarter way that enhances business objectives and strategic priorities</li><li>• Calendar of regular media appearances / communications activities which will also link to national days or weeks where relevant</li><li>• Creation of tactical communications plans for particular workstreams (including public engagement/events) with ownership and delivery allocated to one person who is accountable</li><li>• Redesign website and review and goal focused social media communications plan</li><li>• Meetings with local community group leaders</li><li>• Increase community engagement at forums, community days and events etc</li><li>• Joint working on communications plans for the Five Big Ideas being implemented by the Constabulary including three tier approach to cultural sensitivity training, workforce mobilisation, creation of a new cultural intelligence hub to enhance the representative workforce programme, engagement and support of communications activity in relation to Commission of Racial Equality (CORE) in Bristol</li><li>• Revise stakeholder mapping and management</li></ul>	May 2021	<div>Head of Comms CEO Head of Comms</div> <div>Head of Comms</div> <div>Head of Comms</div> <div>Head of Comms</div> <div>Head of Comms PCC PCC Head of Comms</div> <div>Head of Comms</div>	<ul style="list-style-type: none"><li>• Increased digital ways of working e.g. Facebook Lives</li><li>• Improved strategic engagement approach to target PCC priorities.</li><li>• PCC is developing a communications strategy which will involve closer joint working on tactical communications plans under particular workstreams. The approach includes working together from planning stage to ensure roles and responsibilities for delivery are set out from the start of a piece of work and make it clear what role each organisation plays.</li><li>• New PCC website launched Sept 20.</li><li>• Part of the new communications strategy is to take a different approach to drop-ins by making them a part of community events that are already taking place as opposed to independent ones set up by OPCC that haven't seen the level of engagement desired. We will be working to include more opportunities in diverse communities.</li><li>• Process delayed due to COVID-19 and team capacity; targeting readiness for new PCC.</li></ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of public confidence in or awareness of OPCC	SR5	CEO	4	3	12
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	3	9
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none"><li>● Policing failures/adverse incidents (even at an operational level e.g. policing of protests/riots) can impact on the perception of the OPCC also - inequality/disproportionality and public order policing particularly relevant at this time</li><li>● Failure to engage with the public and other stakeholders (SR4)</li><li>● Failure to discharge statutory duties (SR1)</li><li>● Failure to deliver the Police and Crime Plan (SR2)</li><li>● Public expectation of the role of the PCC may not be matched by available funding or powers of the PCC</li><li>● Precept funding fails to deliver expected outcomes (e.g. Op Remedy or PSIs)</li><li>● Failure of the Constabulary to deliver Op Uplift (Force Futures) or if delivered failure to improve outcomes would likely impact confidence in the OPCC due to public expectations</li><li>● Court backlogs and national rape crisis reduces confidence in the entire criminal justice system</li><li>● Government may want a more centralised/national approach to policing which may undermine the legitimacy of the role of PCCs</li></ul>		<ul style="list-style-type: none"><li>● Loss of legitimacy in the OPCC</li><li>● Failure to demonstrate value for money</li><li>● Could undermine the working relationship between the Constabulary and OPCC</li><li>● Police and Crime Panel failure to support precept increases</li><li>● Low voter turnout in PCC elections</li><li>● Loss of political support for the need for PCCs</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>● Gold Groups manage critical issues of public confidence.</li><li>● Engagement activity recorded against SR4 is the primary direct mitigation against this risk.</li><li>● Fulfilling statutory duties (SR1) and delivery of the Police and Crime Plan (SR2) are critical to ensuring confidence in the PCC.</li></ul>		CEO / Head of Comms CEO / Head of Comms  PCC / CEO	<ul style="list-style-type: none"><li>● The OPCC has a standing invite to all Gold Groups</li></ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of capacity/capability within the OPCC	SR6	Office Manager	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none"><li>• Significant turnover in a short period (March - May 2021) - loss of skills and experience including DPCC, CEO and PCC.</li><li>• COVID-19 lockdown has a detrimental effect on the current ways of working on all members of the team. The continued risk posed by the virus and potential need to self-isolate.</li><li>• Small size of the organisation and varied specialisms also makes building resilience challenging.</li><li>• A number of single points of failure within the OPCC (can cause risk to materialise temporarily during periods of prolonged absence).</li><li>• Insufficient sharing of knowledge or work among the team reduces resilience.</li><li>• ASC OPCC has a relatively small budget (bottom quartile) compared to other OPCCs.</li><li>• Demand too high for current resource levels.</li><li>• New PCC and/or findings from the Home Office Review of PCCs could create additional workstreams and demand and there could be lack of experience in dealing with new areas of business. e.g. FRS</li></ul>		<ul style="list-style-type: none"><li>• Increased likelihood of materialisation of all other strategic risks through delivery failure</li><li>• Delivery of work is late or not to standards of quality desired</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>• Resource planning is part of OMB and informal SLT - all vacancies are being filled.</li><li>• Regular team meetings to share knowledge and resolve issues</li><li>• PDR process and regular supervisory sessions</li><li>• Annual staff survey which forms the basis of a delivery plan</li><li>• Training and development budget maintained</li><li>• Skills matrix maintained</li><li>• Salary levels set at a reasonable market rate and in line with other OPCCs</li><li>• Values and teamwork embedded and recruited to improving retention</li></ul>	May 2021	CEO Office Manager Office Manager Office Manager CFO Office Manager CEO/CFO Head of Comms	<ul style="list-style-type: none"><li>• Annual survey conducted at the end of 2020 with analysis and follow up in Q4 2020/21.</li><li>• Need to refresh the matrix and better embed its use in the process of assigning new work</li><li>• OPCC purpose, mission, vision and values relaunched at Aug 20 team meeting.</li></ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver commissioned services	SR7	Head of C&P	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			2	4	8
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none"><li>● Backlogs in in Lighthouse (the primary commissioned service)</li><li>● Control Room Triage failing to deliver as expected</li><li>● Lack of robust performance framework around commissioned services</li><li>● Additional demand on victim support services; particularly DA and SV</li></ul>		<ul style="list-style-type: none"><li>● Failure to support victims particularly vulnerable victims - PCP Priority 1 (SR2)</li><li>● Loss of public confidence in or awareness of OPCC (SR5)</li><li>● Relationship with Constabulary and partners</li><li>● Reduction or withdrawal of victims grant from Government</li><li>● Failure to devolve further funding/commissioning</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>● Maintain a sufficiently resourced and prioritised commissioning team within the OPCC.</li><li>● Lighthouse victims' service jointly established with the Constabulary with regular review meetings.</li><li>● Victim Services Provider forum and AWP Partnership Board are regular joint strategic meetings with commissioned services.</li><li>● C&amp;P office working closely with Constabulary on improving and evaluating CRT</li><li>● Scan and apply for additional funding as available.</li></ul>		Head of C&P  Head of C&P  Head of C&P  C&P Officer Head of C&P	<ul style="list-style-type: none"><li>● A number of additional roles have been and will be recruited in the C&amp;P Team.</li><li>● As at the end of 2020 Lighthouse had filled all the vacancies, including 'over-established' posts; backlogs are reducing.</li><li>● Need to further improve the governance and decision making over commissioned services utilising the new performance framework.</li></ul> <ul style="list-style-type: none"><li>● Additional funding for DA and SV services awarded; as well as micro grants. Additional DA and SV funding has been applied for but grants not yet agreed by MoJ; 'bridging' funding agreed by OPCC so as not to help prevent redundancies.</li></ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations with other forces	SR8	CEO	4	3	12
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none"><li>• 'Political' barriers to collaboration</li><li>• Reduced appetite for regional collaborations due to past failings</li><li>• Failure to agree effective models for collaboration</li><li>• Increased funding for police means the imperative to collaborate is not so pressing</li><li>• Ineffective governance and scrutiny over existing collaborations - lack of accountability</li><li>• Ineffective governance and ownership of regional projects and programmes</li><li>• Tension between local forces and collaborations in terms of competing interests and lack of uniformity of people and processes</li><li>• Lack of direct influence/control in order to make changes i.e. everything must be done by (multi-force) committee</li></ul>		<ul style="list-style-type: none"><li>• Governance failure as a duty of the PCC (SR1)</li><li>• Failure to deliver value for money</li><li>• Failure to deliver specific services provided by existing collaborations</li><li>• Inefficient compared to other regions/areas</li><li>• Criticism from HMICFRS</li><li>• Government scrutiny/intervention</li><li>• Lack of resilience otherwise provided by a collaboration</li><li>• Forced to accept others terms from future alliances or mergers</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>• Strategic Collaboration Governance</li><li>• Regional commissioning and programme boards and policy officer</li><li>• SWAP appointed as Internal Auditor (from April 2019) - working in partnership with other regional forces</li><li>• Regional ACC has been in place (in line with HMICFRS recommendations)</li></ul>	May 2021	SPPO CFO CFO	<ul style="list-style-type: none"><li>• Given the reduced strategic oversight of the Collaboration Boards need to increase scrutiny within OPCC. New Constabulary IPQR will include aspects of collaboration performance in Key Performance Questions. Full framework due to be live from Apr 21.</li><li>• Remaining collaborations are largely mandated:<ul style="list-style-type: none"><li>- Regional Organised Crime Unit</li><li>- Counter Terrorism Police</li><li>- Forensics</li><li>- Special Branch</li><li>- NPAS</li><li>- Tri Force Firearms Training</li><li>- Major Crime Investigations</li></ul></li></ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations or outcomes with other partners	SR9	CEO	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	3	9
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none"><li>● Partner funding remains under pressure with financial settlements not keeping pace with inflation and demand. This increases the risk of demand and funding requests moving to the ASC and OPCC</li><li>● Macro-economic factors could have a detrimental effect on partners, particularly Local Authorities. This financial position could cause partners to withdraw or reduce levels of service to partnerships</li><li>● Failure to put in place effective governance and ownership of partnership working</li><li>● Differing priorities and leadership of agencies</li><li>● Lack of accountability</li><li>● Lack of meaningful 'live' information sharing</li></ul>		<ul style="list-style-type: none"><li>● Governance failure as a duty of the PCC (SR1)</li><li>● Failure to deliver the Police and Crime Plan (SR2) - particularly Priority 4</li><li>● Failure to deliver a whole systems approach to crime and continue the 'revolving door' of offending and victimisation</li><li>● Failure to deliver value for money</li></ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"><li>● Representation on LCJB, CSPs, Children's Trusts, Health and Wellbeing Boards</li><li>● Meetings (outside of Boards) with LA chairs/CEOs; CSP Chairs</li><li>● Criminal Justice Transformation</li><li>● Resolve Programme (reducing re-offending) now operating at force and regional level</li><li>● Violence Reduction Units</li></ul> <ul style="list-style-type: none"><li>● Safer Streets Funding</li><li>● Collaborate with Fire Authorities</li><li>● Information sharing relevant to all partnership working; particularly CJ, reducing reoffending and VRUs</li></ul>		CEO CEO Senior C&P Officer Senior C&P Officer	<ul style="list-style-type: none"><li>● CJ work now led by a Senior C&amp;P Officer in the OPCC</li><li>● Reducing re-offending work now led by a Senior C&amp;P Officer in the OPCC and a Regional SRO</li><li>● HO confirmed A&amp;S funding for 2021/22. Planning to maintain the current model with the same level of devolved funding.</li><li>● SSF2 (21-22): maximum three bids submitted by local authorities in A&amp;S. Results due by the end of May.</li><li>● SSF VAWG (21-22): new fund open for bidding from May - C&amp;P will engage with local authorities about this.</li></ul>		
	May 2021	Senior C&P Officer			
	April 2021	C&P Team CEO Respective Strategic Groups			





**AVON &  
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# Avon & Somerset Constabulary and Office of the Police and Crime Commissioner Joint Audit Committee (JAC)

## Report of Internal Audit Activity- April 2021

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy



## Executive Summary

The Assistant Director is required to provide an annual opinion to support the Annual Governance Statement.

As part of our plan progress reports, we will look to provide an ongoing opinion to support the end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work.

We have sought to make our Committee Papers more concise and as such, we will formally report on our performance once a year. To support this, we have included a reminder of our assurance opinions and risk assessment in Appendix B, to avoid duplication in each report presented.

The Chief Executive for SWAP reports company performance on a regular basis to the SWAP Directors and Owners Boards.



### Audit Opinion and Summary of Significant Risks

#### Progress of 2020/21 Internal Audit Plan

Work is underway to complete the 2020/21 audit plan and copies of the following reports that have been finalised since our last update in January 2021 are submitted with this Quarterly Update:

- Payments to Staff – Absence Management;
- Performance Management
- Recruitment & Vetting Processes; and
- Police Officer and Police Staff Training.

Further detail is provided on the stage of each audit in Appendix A and is summarised in the table below:

Performance Measure	Performance
<u>Delivery of Annual Audit Plan</u>	
Completed	93%
Work at Draft Report Stage	0%
Fieldwork In Progress	7%
Not Yet Started	0%

#### Audit Opinion:

Based on the audit engagements completed to date, we are currently in a position to offer a **Reasonable** audit opinion as part of our Annual Opinion. Further information in relation to the assurance opinions provided this year have been detailed within Appendix A below. The remaining work to be completed will not likely influence this opinion, given that this is a piece of Regional work and Follow Up of previous recommendations.

#### Significant Risks:

We have not identified any significant risks in our work since the previous update to this Committee.


## Executive Summary

### **Follow up of Recommendations:**

We have a scheduled allocation of days in the 2020/21 plan for follow up of recommendations raised during the 2019/20 audit work. As noted in the previous update to the Committee, we had completed four out of the seven follow up reviews scheduled this financial year. At the time of writing, work was continuing on the remaining three follow up reviews and an update on progress will be provided verbally at the meeting.

### **Regional Audit Work**

As reported previously, we had not received a replacement audit for the originally agreed piece of work regarding Environmental Action. However, the work around Regional Vetting was delayed due to staff sickness in the Team but is now progressing well and a verbal update will be provided on this at the meeting.

Link to FMS	Audit Area	Period	Audit Days	Audit Cost (£)	Status	Opinion	No of Recs	1 = Major		3 = Minor
								Recommendations		
								1	2	3
IT & Information Management	Data Protection – Incident Reporting	Q1	10	3040	Completed	Reasonable	2		1	1
Force Functions	Workforce Plan Follow Up	Q1	7	2128	Completed	N/A	-	-	-	-
IT & Information Management	Records/Data Retention	Q2	15	4560	Completed	Limited	5	-	3	2
Force Wellbeing	Health and Safety Management of Front-Line Staff and Officers	Q2	15	4560	Completed	Reasonable	4	-	-	4
OPCC Specific Activity	Partnership Arrangements	Q3	10	3040	Completed	Reasonable	2	-	2	-
IT & Information Management	Digital Strategy	Q3	15	4560	Completed	Reasonable	2	-	-	2
Finance	Payments to Staff – Absence Management	Q3	10	3040	Completed	Reasonable	2	-	2	-
Finance	Key Financial Controls to include Accounts Payable, General Ledger & Aged Debt Management	Q3	20	6080	Completed	Reasonable	3	-	-	3
Force Functions	Recruitment & Vetting Processes	Q4	15	4560	Completed	Reasonable	1	-	1	-
Force Functions	Performance Management	Q4	15	4560	Completed	Limited	4	-	4	-
Force Functions	Police Officer and Police Staff Training	Q4	15	4560	Completed	Limited	2	-	2	-
Governance, Fraud & Risk Mgt.	Contribution to Regional Police Audits	Q1-4	5	1520	Fieldwork In Progress	-	-	-	-	-
Governance, Fraud & Risk Mgt	Follow Up (4/7 Reviews Completed)	Q1-4	8	2432	Fieldwork In Progress	N/A	-	-	-	-

## Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

## Corporate Risk Assessment Definitions

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

## Categorisation of Recommendations

In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

# Payments to Staff – Absence Management – February 2021

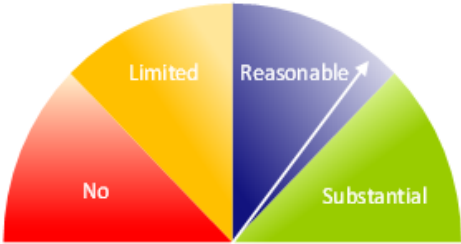
## Audit Objective

To provide assurance that accurate and valid payments are made to police officers and staff under the Force's Absence Management Policy.

## Link to SRR




SR4: Failure to effectively plan and manage financial resources and SR5: Failure to deliver the objectives within the people strategy.

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Assurance Opinion	Number of Actions		Audit Assessment of Agreed	
	Priority	Number	Theme	
	Priority 1	0	Leadership & Culture	
	Priority 2	2	Learning	
	Priority 3	0	Diversity & Inclusion	Not assessed
	Total	2	Please see Appendix 1 for more details.	

Risks Reviewed	Assessment
Inaccurate and/or invalid payments may be made to police officers and staff under the Force's Absence Management Policy which could result in financial loss.	Medium
Risk Management Awareness	Satisfactory

## Key Findings

	A random sample of 30 sickness payments made between April 2019 – July 2020 were tested against the requirements set out under the Force's Absence Management Procedure. We were unable to confirm / verify the existence of some key information / documentation required under the procedure to appropriately manage sickness. These included a: Return-to-Work Form (18/30); Statement of Fitness for Work (10/30); Occupational Health Report (4/30); and evidence to support Local Attendance Support Meetings / Unsatisfactory Performance and Attendance Procedures had been followed (10/30).
	The accuracy and validity of 30 sickness, 10 maternity and 10 paternity payments made to police officers and staff between April 2019 – July 2020 were reviewed as part of our work. All 50 payments were found to have been made accurately and validly.
	Absence data was found to be reported regularly both at a corporate and directorate level to help inform decision making and planning. In addition, the Force is utilising Qlik to provide deployable data. This includes information on individuals off sick; Covid-19 confirmed and suspected cases; employees who have been vaccinated against Covid-19 and individuals who are shielding, working from home, or undertaking normal duties.

## Audit Scope

The audit sought to consider the following:

- The Force's Absence Management Policy and accompanying policies, procedures and guidance to ensure that they cover key roles, responsibilities and payment processes.
- Whether payments made under the Absence Management Policy are being made accurately and in line with agreed process and statutory requirements through a sample test basis.
- The arrangements in place to provide oversight and monitor performance in relation to absence management across the Force.

## Summary

We were satisfied with the controls in place to monitor and manage police officer and staff absences and the financial costs to the Force related to this area. However, some improvements are needed in relation to record keeping and the management of key information / documentation required under the Force's Absence Management Procedures. Further information in relation to these findings together with the agreed actions have been detailed within Appendix 1.



## Appendix 1

## Findings & Action Plan

Finding	Action																								
<p>A random sample of 30 sickness payments made between April 2019 – July 2020 was taken from the full dataset to test against the requirements set out under Force’s Absent Management Procedure. The detailed findings from our sample testing have been summarised below:</p> <ul style="list-style-type: none"><li>No Return-to-Work Form for the employee returning from a period of sickness had been attached to SAP for 18/30 cases reviewed. In 16/30 cases sampled, a Return-to-Work form had been marked as having been completed within SAP but not attached. The Return-to-Work Form captures the discussions and any actions following a return-to-work interview between the employee their line manager. The purpose of a return-to-work interview is to help ensure that the individual is fit to work; identify and address any concerns or underlying health issues; and to reduce absence in the organisation.</li><li>No Statement of Fitness for Work (‘fit note’) was found for 10/30 cases sampled. After a period of seven days absence, an employee is required to provide a fit note from a GP which provides evidence of the advice their GP has given about their fitness for work. The GP should record details of the functional effects of their patient’s condition so the patient and their employer can consider ways to help them return to work.</li><li>No Occupational Health Report was provided for 4/30 cases reviewed. After a period of 28 days absence, the line manager should make a formal referral to the Occupational Health Service (OH). Following the referral, OH should arrange an appointment with the individual for a medical and/or counselling assessment. The findings from the assessment are noted within the OH report which should provide a thorough overview of the employee's current medical status and their future capacity to return to work in a successful manner.</li><li>We were unable to confirm whether Local Attendance Support Meetings (LASM) (Police Staff) or Unsatisfactory Performance and Attendance Procedures (UPP) (Police Officers) had been followed for 10/30 cases reviewed. The purpose of LASM / UPP procedures is to hold a formal discussion about the cause and impact of the absence; any practical support which could be provided; and a possible action plan to improve attendance and support the individual back into work.</li></ul> <p>The above exceptions were discussed with the Head of HR Operations who explained that HR Advisory should be provided with the above information / documentation so that it can be retained on an individual’s personnel file. However, this information / documentation could have been retained locally with their line manager. Although we have not verified whether line managers are retaining this information / documentation locally as part of our work and accept that this may be occurring, there is a risk that the Force’s procedures to reduce absences may not have been followed in the cases identified above. As such, a recommendation has been raised to investigate these exceptions in order to ensure absence management procedures are being adhered to locally.</p> <p>The Head of HR Operations clarified that it is the responsibility of line managers to ensure absence management procedures are adhered to and not HR Advisory. SAP (the Force’s HR and Payroll system) does not provide an intelligent document management solution for storage of this information / documentation nor does it have the capabilities to identify when absence management procedures have not been complied with in order to manage this more centrally. The Force is currently in the process of moving towards an attendance management programme (as opposed to absence management) which is planned to happen early in the new financial year. This programme should be more proactive in nature and will focus on how the organisation can prevent individuals from going off sick. For example, by improving its controls in relation to health and wellbeing. Line management responsibilities in regards to the Force’s Absence Management Procedures will be reiterated as part of this programme.</p>	<p>The Head of HR Operations has agreed to communicate the importance of retaining and recording key information and documentation in relation to the Force’s absence management procedures to line managers and to share these records with HR Advisory where appropriate.</p> <table><tr><td>Priority</td><td>2</td><td>SWAP Ref.</td><td>44928</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of HR Operations</td></tr><tr><td>Timescale</td><td colspan="3">31/05/2021</td></tr></table> <p>Action</p> <p>The Head of HR Operations has agreed to investigate all exceptions identified by our sample testing in order to ensure that absence management procedures have been adhered to in each of these cases.</p> <table><tr><td>Priority</td><td>2</td><td>SWAP Ref.</td><td>44943</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of HR Operations</td></tr><tr><td>Timescales</td><td colspan="3">31/05/2021</td></tr></table>	Priority	2	SWAP Ref.	44928	Responsible Officer	Head of HR Operations			Timescale	31/05/2021			Priority	2	SWAP Ref.	44943	Responsible Officer	Head of HR Operations			Timescales	31/05/2021		
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## Payments to Staff – Absence Management – February 2021

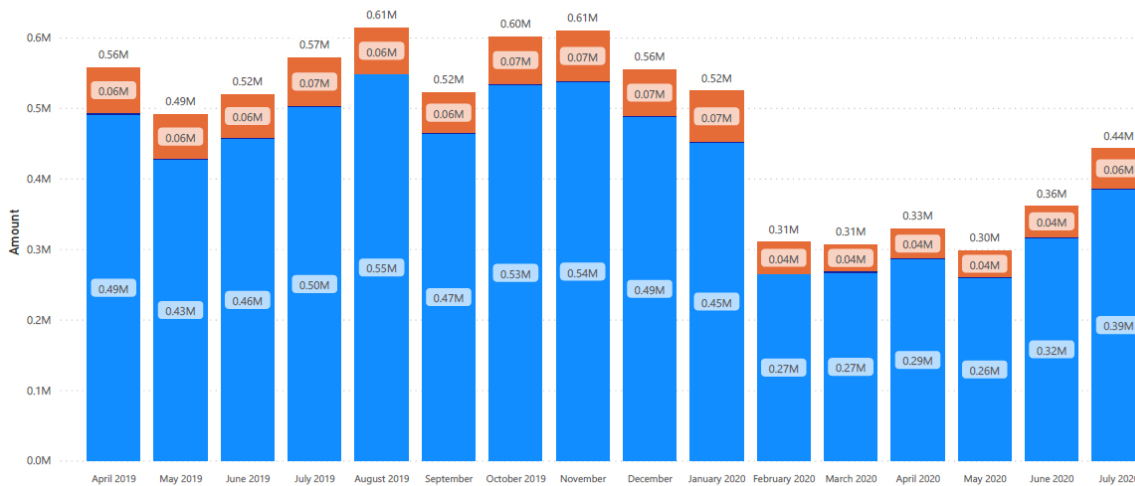


### Finding

Between April 2019 – July 2020, the Force has paid around £7.6m in sick leave to just over 4,200 current and former police officers and staff. The information below has been detailed for management consideration only.

Amount Paid by Wage Type and Month

Wage Type: Payable OSP Payable SSP (mandatory) Payable SSP (optional)



Month of payment	Payable OSP	Payable SSP (mandatory)	Payable SSP (optional)	Total
April 2019	491,694.21	2,544.82	63,450.71	557,689.74
May 2019	428,416.16	673.28	62,276.63	491,366.07
June 2019	456,988.35	1,602.36	61,692.39	520,283.10
July 2019	502,155.29	1,925.45	68,116.62	572,197.36
August 2019	549,092.81	457.79	64,817.90	614,368.50
September 2019	465,122.05	552.05	56,820.10	522,494.20
October 2019	534,009.52	1,413.82	66,558.54	601,981.88
November 2019	537,603.15	1,198.49	71,457.82	610,259.46
December 2019	488,635.80	902.10	65,921.98	555,459.88
January 2020	452,652.03	380.74	71,713.39	524,746.16
February 2020	265,322.30	835.34	44,254.21	310,411.85
March 2020	267,271.93	2,218.28	37,253.07	306,743.28
April 2020	286,881.47	876.42	41,528.01	329,285.90
May 2020	259,817.35	1,191.30	37,545.33	298,553.98
June 2020	316,971.79	1,656.85	42,626.80	361,255.44
July 2020	385,776.92	1,875.97	55,320.95	442,973.84
<b>Total</b>	<b>6,688,411.13</b>	<b>20,305.06</b>	<b>911,354.45</b>	<b>7,620,070.64</b>

### Audit Assessment of Agreed Themes

Theme	RAG Rating	Reason for RAG Rating
Leadership & Culture	Yellow	The Force is aware of the need to actively and effectively monitor and manage staffing costs including those related to its absence management processes. Whilst the controls in place to monitor these costs were found to be satisfactory, further work is required to ensure line managers are applying these policies consistently across the organisation.
Learning	Green	The Force has recognised a need to adapt and develop its current processes and move towards an attendance management programme which will focus on implementing more proactive and preventative controls to reduce sickness within the organisation.
Diversity & Inclusion	Not Assessed	We have been unable to provide an opinion on diversity and inclusion specific to absence management processes reviewed.



## Audit Objective

To provide assurance over the Force's processes to manage police officer and staff performance.

## Link to SRR

SR5 Failure to deliver the objectives within the People Strategy and SR6 Failure to deliver the objectives within the Service Strategy.

8c

Assurance Opinion	Number of Actions		Audit Assessment of Agreed Themes	
	Priority	Number		
	Priority 1	0	Leadership & Culture	
	Priority 2	4	Learning	
	Priority 3	0	Diversity & Inclusion	Not assessed
	Total	4	Please see Appendix 1 for more details.	

Risks Reviewed	Assessment
Poor performance management arrangements may result in dissatisfied / demotivated employees could lead to high turnover, inefficient service delivery, financial loss, reputational damage, and potential legal challenge.	Medium

Risk Management Awareness	Satisfactory
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## Key Findings

	Opportunities to improve learning from complaints and conduct data were identified. This included how the Force could utilise data it has available to help increase compliance with case recording requirements and to help inform improvements through trend analysis.
	Training completion rates for two mandatory courses for line managers aimed at helping ensure effective management of staff could not be confirmed due to historic issues with record keeping. The Force is currently in the process of rolling out its Leadership Academy programme which will look to upskill leaders across various levels of the organisation. An action has been raised to ensure training completion data for this programme is effectively captured, recorded, managed, and monitored through Chronicle.
	Objectives required to help maintain, develop, or improve the skills and personal qualities relevant to the role of police officers and staff were found not to have been set for 45% of individuals across the Force.
	Individuals were asked whether poor performance was dealt with effectively in their team as part of the Force's annual staff survey. In 2018, 31% agreed that it was. This increased by 12% to 43% in 2020 which demonstrates a positive step in the area. A key reason for this increase was due to tackling issues at a local level and sharing of best practice across teams. Further work is planned to help improve this position again in 2021.

## Audit Scope

The audit sought to consider the following:

- The Force's framework of policies, procedures, and guidance to help direct managers in terms of handling, managing, and monitoring performance of police officers and staff.
- Training provided to those with line management responsibilities to ensure they are appropriately trained on how to effectively line manage.
- The controls in place to ensure concerns over police officer and staff performance are being handled, investigated, managed, and resolved appropriately in line with agreed procedure.
- The mechanisms in place to monitor individual performance concerns corporately.

## Summary

The detailed findings from this audit are documented within Appendix 1 together with proposed actions to help improve current controls in relation to performance management.





## Appendix 1

## Findings & Action Plan

Finding	Action																								
<p>We tested a sample of eight closed conduct (4) and complaints cases (6) from 2020/21 against the requirements of the Police (Complaints and Misconduct) Regulations 2020 (for Police Officers) and the Force’s Disciplinary Procedures (for Police Staff.) We were satisfied that each case was handled and investigated reasonably and proportionately based on the evidence reviewed. However, opportunities to improve learning from complaints and conduct data were identified and have been discussed below.</p> <p>Once a case has been investigated and concluded, the Investigating Officer assigned to the case is required to upload the details into Centurion which is the Force’s central case recording system for professional standards data. We found cases where individual and/or organisational learning actions had been identified and detailed within various documentation held outside of Centurion (e.g., an Investigation Report). However, the learning and action taken sections used to document this in Centurion had not been completed despite a learning action being identified. Where learning has been identified and is detailed within Centurion, this is work flowed by the system to the relevant individuals and departments within the organisation to action. However, as these procedures were found not to have been followed in some cases reviewed, we were unable to verify whether learning opportunities identified had been acted on to help address the issue at its root cause.</p> <p>The Head of Professional Standards acknowledged the maintenance of information outside of Centurion and as a result of the audit findings, a meeting with other stakeholders will be organised to discuss how best to design and embed a process to capture identified organisational learning from PSD matters where actions could be captured, and progress monitored. The Head of Professional Standards further confirmed that they intend to use the existing CPD structure to upskill and remind investigators of the need to record individual and organisational learning identified in their investigation reports onto the Centurion learning tabs. Organisational and Individual learning will be incorporated within the monthly performance dashboard discussed below. The Chief Officer, People and OD signposted to reporting into the new Confidence and Legitimacy Committee chaired by the DCC, which considers learning from cases and includes senior leadership involvement across the organisation, with identification of implications for learning. This was confirmed to be a regular feature of discussions with leadership from the DCC and other senior leaders involved in that Committee, however this has not been reviewed as part of this audit.</p> <p>A Performance Dashboard is in place which documents a rolling total of the number of complaints and conduct cases investigated in the financial year, which is communicated monthly to Senior Management. As detailed above, Centurion can capture individual and organisational learning identified. However, the Force does not currently analyse this data to help identify trends/patterns to inform improvements. In addition, the data held within Centurion could potentially be interrogated to identify exceptions. For example, where specific sections have not been completed but the case has been closed, this information could be used to target training and awareness to help improve compliance with data recording requirements. This is also currently not being undertaken despite the capability to do so. However, the Head of Professional Standards confirmed that Centurion was only upgraded in December 2020 which subsequently enabled the capture of ‘reflective practice’ discharged as part of complaint handling and low-level conduct matters. It also created a separate tab for ‘practice requires improvement’ as part of the formal conduct regulations in the Reflective Practice Review Process. The Force is now in a better position to identify themes which could be reviewed and used to target awareness and training, which will be incorporated into reviews at bi-monthly meetings this may include further stakeholders from across the organisation.</p>	<p>We recommend that the Head of Professional Standards together with the Head of Learning ensures that appropriate procedures are in place to implement any learning identified as part of complaint or conduct matters investigated and that systems are in place to record, monitor and report on progress of the actions.</p> <table><tr><td>Priority</td><td>2</td><td>SWAP Ref.</td><td>45019</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of Professional Standards &amp; Head of Learning</td></tr><tr><td>Timescales</td><td colspan="3">30 September 2021</td></tr></table> <p>Action</p> <p>We recommend that the Head of Professional Standards looks to complete:</p> <ul style="list-style-type: none"><li>▪ Regular trend analysis of learning data held within Centurion to help inform improvements.</li><li>▪ Exception reporting to identify non-compliance with data recording requirements within Centurion. This information should be used to target awareness and training in areas considered to be performing poorly (e.g., specific Directorate(s) or Individual(s)).</li></ul> <table><tr><td>Priority</td><td>2</td><td>SWAP Ref.</td><td>45020</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of Professional Standards &amp; Head of Learning</td></tr><tr><td>Timescale</td><td colspan="3">30 September 2021</td></tr></table>	Priority	2	SWAP Ref.	45019	Responsible Officer	Head of Professional Standards & Head of Learning			Timescales	30 September 2021			Priority	2	SWAP Ref.	45020	Responsible Officer	Head of Professional Standards & Head of Learning			Timescale	30 September 2021		
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Finding	Action												
<p>Training available to line managers to help them effectively manage their staff was reviewed as part of this audit. Currently, the Force has two mandatory courses for line managers to complete. These are:</p> <ul style="list-style-type: none"><li>Management Toolkit - The aim of this two-day workshop is to ensure consistent management practice across the organisation; and</li><li>Coaching Skills for Leaders (CS4L) - A two-day course to develop the coaching skills of line managers to enable better conversations with staff. The course will focus on the key skills of active listening and powerful questioning and identify the importance of Emotional Intelligence within management practice.</li></ul> <p>Training completion rates for the above two courses were going to be tested as part of our work to ensure all those who should complete these courses have done so. However, due to the limitations with the previous learning system (LSO) and decentralised record keeping of training data, it was not possible to verify / compare how many line managers have completed the courses to those who should have actually completed them. The issues surrounding decentralised record keeping for learning and training data is well recognised and has led to the procurement and implementation of a new learning system (Chronicle).</p> <p>The Force is currently in the process of rolling out a new training programme for leaders across all levels of the organisation known as the 'Leadership Academy'. The Leadership Academy will refresh the existing training in place for line managers and is due to be soft launched in March 2021 and fully operational by September 2021. An action has been raised to ensure appropriate mechanisms are in place to manage and monitor the completion rates of this new programme through Chronicle.</p>	<p>We recommend that the Head of Learning ensures controls are in place to effectively capture, record, manage and monitor training completion data in relation to the Leadership Academy programme. This should include mechanisms to identify all individuals with line management responsibilities who ought to complete training and to ensure that this is done.</p> <table><tr><td>Priority</td><td>2</td><td>SWAP Ref.</td><td>45018</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of Learning</td></tr><tr><td>Timescale</td><td colspan="3">30 September 2021</td></tr></table>	Priority	2	SWAP Ref.	45018	Responsible Officer	Head of Learning			Timescale	30 September 2021		
Priority	2	SWAP Ref.	45018										
Responsible Officer	Head of Learning												
Timescale	30 September 2021												

Finding	Action												
<p>Objectives should be discussed and agreed between the line manager and individual at the start of the Individual Performance Review (IPR) year. Irrespective of experience, length of service or personal preference, objectives should seek to maintain, develop, or improve the skills and personal qualities relevant to their role. The minimum requirement is one objective in each of the following areas: Organisation, Team and Individual. Objectives should be detailed within individual IPR records which are maintained on the Force's IPR system.</p> <p>A random sample of 20 individuals (10 police officers and 10 staff) were selected for review to test whether objectives had been set within there IPR records for 2019/20 and 2020/21. Testing found that:</p> <ul style="list-style-type: none"><li>3/20 individuals had no objectives set within their IPR record in 2019/20.</li><li>5/20 individuals had no objectives set within their IPR record in 2020/21. In addition, 3/20 individuals did not have either an individual, organisation and/or team objective set in 2020/21.</li></ul> <p>Where proper and due consideration is not given to the development of police officers and staff, there is a risk that these individuals may be / become dissatisfied and demotivated which could lead to high turnover, inefficient service delivery and financial loss. An application within Qlik is used to report IPR related information at a corporate and directorate level. It is however the responsibility of each directorate and management who have access to the application to ensure that the performance information being reported is satisfactory. We reviewed this data as part of our audit and found that an overall average of 55% of individuals had objectives set within their IPRs in the current financial year (2020/21). Further work is therefore required to ensure objective setting is satisfactory across the organisation.</p>	<p>We recommend that the Head of OD works with all Directors and Chief Superintendents to ensure objectives are set for all officers and staff they are responsible for within the IPR system. The management information within Qlik should be utilised to help increase and maintain performance in this area.</p> <table><tr><td>Priority</td><td>2</td><td>SWAP Ref.</td><td>45017</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of Organisational Development</td></tr><tr><td>Timescale</td><td colspan="3">31 July 2021</td></tr></table>	Priority	2	SWAP Ref.	45017	Responsible Officer	Head of Organisational Development			Timescale	31 July 2021		
Priority	2	SWAP Ref.	45017										
Responsible Officer	Head of Organisational Development												
Timescale	31 July 2021												



Audit Assessment of Agreed Themes		
Theme	RAG Rating	Reason for RAG Rating
Leadership & Culture		The Force recognises the need to improve performance management controls across the organisation and has systems and procedures in place to help encourage compliance with these. However, further work is required to ensure performance related policies and procedures (e.g. objective setting and IPRs) are being applied in accordance with agreed practice. This will require a degree of cultural change which has impacted on the RAG rating we have been able to provide in this area.
Learning		One of the most important functions of the police complaints system is to support individuals, police forces and the police service to reflect on and learn from complaints and incidents where something has gone wrong. It provides a vital source of evidence to help key stakeholders drive improvements in policing. A strong learning culture is extremely important to securing and maintaining public confidence in the police service. Chief officers, local policing bodies and all those serving with the police must be open to considering and acknowledging where something could be, or could have been, done better. The RAG rating we have been able to provide in this area is reflective of the improvements to learning highlighted above.
Diversity & Inclusion	Not Assessed	We have been unable to provide an opinion on diversity and inclusion specific to the processes reviewed.

# Recruitment and Vetting – Final Report - April 2021




## Audit Objective

To provide assurance over the effectiveness of the Force's newly implemented e-recruitment system and existing vetting framework.

## Link to SRR




SR5 Failure to deliver the objectives within the People Strategy and SR9 Failure to deliver sufficient progress towards the Police and Crime Plan.

8d

Assurance Opinion	Number of Actions		Audit Assessment of Agreed Themes	
	Priority	Number	Theme	
	Priority 1	0	Leadership & Culture	
	Priority 2	1	Learning	
	Priority 3	0	Diversity & Inclusion	
	Total	1	Please see Appendix 1 for more details.	

Risks Reviewed	Assessment
Poor recruitment and vetting processes could lead to poor hiring decisions which may result in dissatisfied and demotivated employees, compromised public safety, financial loss, reputational damage and legal challenge.	Medium
Risk Management Awareness	Satisfactory

## Key Findings

	A random sample of 30 police officers and staff were tested to ensure vetting was appropriate to their role and up to date. We were unable to confirm the status of one individual's clearance as no expiry date had been entered into the system (Core-Vet). Qlik is used to help monitor and manage vetting performance. It can be used to identify any individuals who are approaching vetting renewal based on the expiration data entered on Core-Vet. Where a date has not been entered, there is a risk that these individuals may be missed. A risk assessment process is currently being developed to help manage circumstances where an individual is employed but awaiting clearance (e.g. where clearance has expired during renewal).
	The Force has a plan in place to support the delivery of the national uplift programme which will result in the recruitment of over 400 police officers by 2022/23. Delivery is managed through the Futures Programme which is chaired by the Deputy Chief Constable and monthly updates are provided to the Police and Crime Board.
	We were satisfied with the evidence reviewed to support that the implementation of the Force's new e-recruitment system (Oleeo) was adequately planned, managed and implemented despite some slippage to delivery as a result of Covid-19. 16 out of 17 benefits identified within the original business case have been achieved. One benefit has not yet been realised due to external factors with the College of Policing outside of the Force's control. A suggestion has been made to obtain more feedback from Subject Matter Experts involved in getting the new system online to help inform further learning and improvement.

## Audit Scope

The audit sought to consider the following:

- The mechanisms in place to help ensure the successful implementation of the Force's new e-recruitment system (Oleeo).
- Any Strategy / Plan in place to support the requirements of Operation Uplift.
- The processes in place to ensure timely turnaround of vetting completion and the Force's capacity to meet the requirements for vetting as part of the national uplift.
- The controls in place to ensure vetting clearances are received before a new employee commences work and in circumstances where vetting has not been passed, received and/or expired.

## Summary

The Force has now implemented Oleeo which should improve recruitment processes and systems going forward and help deliver the objectives of the national uplift. An action has been raised to ensure expiration dates are inputted against all individuals within CoreVet for consideration within Appendix 1.



## Appendix 1

## Findings & Action Plan

Finding	Action			
<p>A random sample of 30 individuals (10 Police Officers, 10 Police Staff, 5 PCSOs and 5 Specials) was tested to ensure that their vetting clearances were appropriate to their role and up to date. These were checked against the Force’s vetting management system (Core-Vet). One individual (Police Staff) had no details of their vetting level or expiry on the system. It is thought that this individual may be a seconded officer.</p> <p>Qlik is used to help monitor and manage vetting performance. It can identify any individuals who are approaching vetting renewal based on the expiration information entered in Core-Vet. If an expiry date is missing from an individual’s record, then Qlik cannot flag this individual when their renewal is due. As such, these individuals could be missed and may not have up to date clearances. There is a risk that inappropriate individuals may be employed into positions which have been deemed to require a specific level of clearance/vetting in order to undertake the role and therefore we have raised a recommendation accordingly.</p> <p>The T/ Head of PSD has confirmed that there have been upgrades to Core-vet meaning that once a vetting record is cleared the system automatically sets the date where renewal or review is required, and this is now visible on Qlik. This generates a reminder at the appropriate time, however this does not address existing vetting records. Since January 2021, the Department sought additional resource to prioritise renewals and reviews which mean the system will automatically populate the date once cleared. At the time of this confirmation, 589 records were identified requiring action and 252 cleared to date.</p>	The T/PSD and Vetting Compliance Manager to conduct a full review of Core-Vet to ensure there are no gaps within staff vetting records. Exception reporting should also be conducted on a regular basis in order to identify potential gaps within records held on Core-Vet.			
	Priority	2	SWAP Ref.	45241
	Responsible Officer	T/ Head of PSD and Vetting Compliance Manager		
	Timescale	31 October 2021		

Finding
<p>In 2019, the Force identified a need to update their recruitment processes and systems which were ‘outdated, inefficient and cumbersome’. An investment case was developed over the Spring and Summer of 2019 to purchase a new e-recruitment system (Oleeo) that would remove the manual processes of the previous system and enable more self-serve and automated processes. In Autumn 2019, a business case was approved by the Programme Board and Constabulary Management Board and the system implemented in the Spring and Summer of 2020. A Project Closure Report (PIR) was presented to the Constabulary Management Board in March 2021 and includes, amongst other things, an assessment against the original benefits outlined within the business case. 16/17 benefits identified within the original business case have been achieved. One benefit has not yet been realised due to external factors with the College of Policing outside of the Force’s control.</p> <p>The benefits according to the PIR include the following:</p>

## Recruitment and Vetting – Final Report – April 2021



AVON &  
SOMERSET  
POLICE & CRIME  
COMMISSIONER



**SWAP**  
INTERNAL AUDIT SERVICES  
Assuring – Improving – Protecting

Benefit	*Realised / Realised in Part / Not Realised
Oleeeo will be provide a system with a proven ability to track and provide Management Information for Hiring Process including Customer Satisfaction.	Realised in Part
Oleeeo will provide a system with a proven ability to track and provide Management Information for the Hiring Process - Time to hire and Cost per hire, Turnover.	Realised
Oleeeo will provide the ability to process the majority of the recruitment process online, removing the necessity for manual intervention and reduction in paper waste.	Realised
Oleeeo can provide auto-validation in the background of any forms required for completion, therefore removing the necessity to contact candidates for missing information which elongates the process.	Realised
Oleeeo will remove the necessity to double key (often more) by storing candidate details (Name, Address, NI). Automation of data is critical to improving efficiency.	Realised
Oleeeo will provide the hiring manager with the ability to proactively check the status of the hire, therefore reducing the calls which place unnecessary demand on the Talent Acquisition Team. Key themes of calls received: Status of Application (candidate), status of job from hiring manager e.g. chasing advert, publication etc., Complaints, Request to change postings, Verbal offers, Setting up Physicals/Medicals, arranging reasonable adjustments.	Realised
Oleeeo has stored and can issue standard documentation such as References, Medical, Firearms, Offer letters.	Realised
Oleeeo can provide an on boarding platform which is a self-service online portal for the candidate from application, providing a single location of the lifecycle for each candidate.	Realised
Oleeeo provide interview management, in terms of an online platform whereby the candidate can choose the appropriate time & date on offer that most suits them.	Realised
Oleeeo are the only provider to have integrated with CASA allowing data to transfer and be held together.	Not Realised – The Constabulary have been unable to integrate Oleeeo with AIMS (Replacement for CASA) due to issues with the CoP. There is now a national Oleeeo UK Force ticket in place to bring this online when the CoP are ready.
Meeting the expectations of the candidates and of the organisation.	Realised in Part
MI reporting and KPI visibility of the data.	Realised
Candidates can get support 24/7 from system and help with completing.	Realised
Understanding of who is in the talent pool and what they may be interested in.	Realised in Part
Collaboration with other teams, access to the data that will be coming to them- Vetting, medical, Learning.	Realised
Cross management of candidates applying for multiple roles.	Realised
Clearer eligibility questioning at the start of the process to reduce the time on candidates and experience of the process for applying.	Realised
<i>*No independent testing was undertaken by SWAP to confirm whether the benefits have actually been realised. These assessments are based on management confirmation provided to CMB as part of the project closure process.</i>	

We noted from a review of the PIR that Subject Matter Experts (SMEs) were asked to provide feedback / lessons learnt from the project. A total of 140 SMEs were involved in getting Oleeeo online. 25 SMEs (17%) provided their feedback. A benefits review is planned to be conducted in the Summer of 2021 which will consider further improvements required. We suggest that this review takes into consideration the feedback of a reasonable proportion of SMEs involved in the implementation of Oleeeo to help inform further improvement and learning.



### Audit Assessment of Agreed Themes

Theme	RAG Rating	Reason for RAG Rating
Leadership & Culture		The Force recognised the need to update and improve its recruitment processes and systems. This activity was adequately planned, managed and monitored to help ensure successful delivery of the Oleeo project. With regards to the national uplift, we were satisfied with the evidence reviewed to support performance in this area was being managed and monitored corporately.
Learning		Learning in relation to the implementation of Oleeo has been identified and communicated to the Constabulary Management Board (CMB). A suggestion has been raised however to obtain further feedback from Subject Matter Experts involved in getting the system online to further inform improvement and learning.
Diversity & Inclusion		Oleeo has the capability to provide management information in relation to recruitment. This includes diversity information (for example, number of applicants who identify as BAME) to help inform actions in this area. Diversity information specific to the national uplift is being monitored by the Diversity and Inclusion Board on a monthly basis. This information is also provided to the Police and Crime Board.



## Audit Objective

To provide assurance over the effectiveness of the Force's initial training and development programme for new police officers and staff.

## Link to SRR

SR5 Failure to deliver the objectives within the People Strategy and SR6 Failure to deliver the objectives within the Service Strategy.

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Assurance Opinion	Number of Actions		Audit Assessment of Agreed	
	Priority	Number	Theme	
	Priority 1	0	Leadership & Culture	
	Priority 2	2	Learning	
	Priority 3	0	Diversity & Inclusion	Not assessed
	Total	2	Please see Appendix 1 for more details.	

Risks Reviewed	Assessment
Poor or inadequate induction training and development programmes may result in dissatisfied employees, poor performance, an unsafe work environment, reduced productivity and high employee turnover which could result in a loss of confidence in the policing service, reputational damage and financial loss.	Medium
Risk Management Awareness	Satisfactory

## Key Findings

	We were unable to confirm whether Individual Performance Reviews (IPRs) had been completed for the majority of a random sample of 20 police officers and staff selected for review.
	A random sample of 10 recent police staff appointments were selected to test compliance with the Force's probation procedures. We were unable to confirm whether these procedures had been followed before permanent appointments were confirmed for 5/10 cases reviewed. No information to support adherence to these probation procedures had been retained within the personnel files of these five individuals.
	Gaps in relation to how the Force currently monitors and manages attendance at induction training for police staff; helps enable networking with other new recruits; and evaluates the effectiveness of this training were identified as part of our audit testing. However, these issues are well recognised and are planned to be addressed by the new financial year (2021/22).
	The Force has had to adapt quickly in order to be able to continue delivering learning and training to its police officers and staff following the Covid-19 outbreak in March 2020.

## Audit Scope

The audit sought to consider the following:

- The Force's induction training programme / strategy for all new police officers and how it ensures a good induction into the organisation, its mission, vision and values and a solid foundation for employees to build and progress in their careers.
- Support for new police officers and staff from assigned tutors and/or line managers.
- The mechanisms in place to evaluate and improve initial training and development programmes to help ensure their overall effectiveness.

## Summary

The detailed findings from this audit are documented within Appendix 1 together with proposed actions to help improve current controls in relation to performance management.





## Appendix 1

## Findings & Action Plan

Finding	Action																
<p>The Force’s Individual Performance Review (IPR) procedures are regarded as a vehicle to help support the professional development of police officers and staff. The IPR should be a series of discussions, where together, an individual and their line manager plan and subsequently review their professional development over a 12-month period. All police officers and police staff must have an IPR. The Force’s IPR Procedures are set out as follows:</p> <ul style="list-style-type: none"><li>▪ <b>Initial Review</b> – An initial meeting should take place in the period immediately before the IPR year or cycle begins. This will allow for the preceding IPR to be closed and any pay-related assessment to be completed. At the meeting, both the line manager and individual should be prepared to discuss the role and the evidence expected to allow a performance appraisal to take place. They should also discuss and agree the Continuing Professional Development (CPD) element. Ideally while formal training is a key part of development, CPD should also allow the individual to develop in their role through experiential learning, mentoring and wider short-term opportunities.</li><li>▪ <b>Regular Discussions:</b> Line managers are strongly encouraged to have informal meetings with staff throughout the IPR year and these can be recorded on the individual’s IPR. These need not be formal arrangements but general discussions on how an individual is progressing.</li><li>▪ <b>Mid-year review:</b> A mid-year review meeting should be held where line managers can record comments on the individuals IPR.</li><li>▪ <b>End of Year Review:</b> The end of year review covers two separate areas: The end of that period assessment of objective and the overall end of year assessment and rating.</li></ul> <p>Compliance with IPR procedures set out above were tested for a random sample of 20 individuals (10 police officers and 10 staff) for two consecutive financial years (2019/20 – 2020/21). We reviewed documentation held within the Force’s central IPR system which should be used to capture and retain this information. The findings from our review have been summarised below:</p> <table><tr><th><u>Testing outcomes from review of IPRs in FY 2019/20</u></th><th><u>Testing outcomes from review of IPRs in FY 2020/21</u></th></tr><tr><td><ul style="list-style-type: none"><li>▪ No Initial Review was found on the IPR system for 18/20 individuals tested.</li><li>▪ There was no evidence of regular discussions taking place between the police officer or member of staff and their line manager for 15/20 cases sampled. Of the 5 cases which did have some evidence of discussions, these were ad hoc and only evidenced one or two 1-2-1s during the year which may not support regular dialog required under procedures.</li><li>▪ No Mid-Term review was found for 18/20 cases sampled.</li><li>▪ No End of Year Review was found for 11/20 cases reviewed.</li></ul></td><td><ul style="list-style-type: none"><li>▪ No Initial Review was found on the IPR system for 18/20 individuals tested.</li><li>▪ There was no evidence of a regular discussions taking place between the police officer or member of staff and their line manager for 13/20 cases sampled. Of the 7 cases which did have some evidence of discussions, these were ad hoc and only evidenced one or two IPRs / 1-2-1s during the year which may not support regular dialog required under procedures.</li><li>▪ No Mid-Term review for 12/20 cases sampled.</li></ul></td></tr></table> <p>We have not confirmed whether documentation to support IPRs are being held elsewhere (e.g., locally with line managers). However, non-compliance with central recording requirements of IPR information within the Force’s IPR system will need to be investigated further to understand the reasons for this and to help inform the necessary changes required to ensure IPR completion. The Chief Officer, People and OD confirmed that the weaknesses identified would be addressed through modernisation of systems, improvement of the approach to IPR and organisational/leadership development to underpin improved engagement and practice. In addition, the Head of OD is currently working with Directorates to ensure that conversations are held throughout the year and recorded within the IPR system. Greater emphasis and accountability to complete good IPRs will be part of the Academy when it soft launches at the end of March 2021. The intention is that there will be a new IPR module to support career and development conversations, which is currently being built into the software.</p>	<u>Testing outcomes from review of IPRs in FY 2019/20</u>	<u>Testing outcomes from review of IPRs in FY 2020/21</u>	<ul style="list-style-type: none"><li>▪ No Initial Review was found on the IPR system for 18/20 individuals tested.</li><li>▪ There was no evidence of regular discussions taking place between the police officer or member of staff and their line manager for 15/20 cases sampled. 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Of the 7 cases which did have some evidence of discussions, these were ad hoc and only evidenced one or two IPRs / 1-2-1s during the year which may not support regular dialog required under procedures.</li><li>▪ No Mid-Term review for 12/20 cases sampled.</li></ul>	<p>We recommend that the Head of OD undertakes a review to understand the reasons why IPR records are not being uploaded and maintained on the Force’s IPR system and whether IPR procedures are being adhered to (albeit at a local level). The findings from this review should be used to inform necessary changes required to ensure IPRs are completed.</p> <table><tr><th>Priority</th><td>2</td><th>SWAP Ref.</th><td>45021</td></tr><tr><th>Responsible Officer</th><td colspan="3">Head of OD</td></tr><tr><th>Timescale</th><td colspan="3">31 July 2021</td></tr></table>	Priority	2	SWAP Ref.	45021	Responsible Officer	Head of OD			Timescale	31 July 2021		
<u>Testing outcomes from review of IPRs in FY 2019/20</u>	<u>Testing outcomes from review of IPRs in FY 2020/21</u>																
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Priority	2	SWAP Ref.	45021														
Responsible Officer	Head of OD																
Timescale	31 July 2021																



Finding	Action												
<p>The Force’s probationary procedures provide a specific period of time during which an employee is expected to demonstrate their suitability for the post and organisation, by way of their performance, attendance and conduct, while receiving support from the organisation.</p> <p>Line managers are responsible for monitoring and regularly reviewing an employee’s progress. Regular discussions should take place to provide feedback on these areas along with encouragement and advice for further progress. A mid-point review meeting should be held after 3 months. Details of these reviews should be recorded on a Probation Report. Where an employee has passed their probation period, a written record of the decision to confirm a permanent appointment should occur based on the findings of the Probation Report. Both the Probation Report and written record of decision to confirm a permanent appointment should be retained on the employee’s personnel records.</p> <p>A sample 10 police staff who commenced employment with the Force over the last 12 – 18 months were selected to test compliance with the probation requirements above. The findings have been summarised below:</p> <ul style="list-style-type: none"><li>• No Probation Report could be located within the personnel files of 4/10 individuals selected for review. As such, we were unable to confirm whether one had been written. However, a written record of decision to confirm a permanent appointment was found on file for all 4 of these individuals despite there being no Probation Report.</li><li>• In one instance, no personnel file could be located for one of the members of staff selected for review. As such, we could not confirm whether probation procedures had been followed in this instance or whether or not they had passed their probation period.</li></ul> <p>There is a risk that probation procedures for staff may not be being applied properly and/or consistently and that appointments are being made without a thorough assessment of the suitability of an individual to their role and requirements. The Chief Officer, People &amp; OD confirmed that, in light of the findings of the audit and in addition to the points raised in the recommendation, within the Draft Report they will take some additional actions to address the issues highlighted and these have now been incorporated within the recommendation in this Final Report.</p>	<p>We recommend that the Head of HR Operations ensures the following:</p> <ul style="list-style-type: none"><li>▪ adequate policies and procedures are in place to ensure probationary periods for police staff are satisfied before a permanent appointment is confirmed;</li><li>▪ a review is conducted into the five exceptions noted within our report to ensure these appointments are satisfactory;</li><li>▪ review of the policy and procedures regarding probationary periods;</li><li>▪ review the information given to managers;</li><li>▪ looking at how a reminder to line managers could be automated for new starters that are coming to the end of their probationary period;</li><li>▪ dip sampling; and</li><li>▪ exploring reporting options.</li></ul> <table><tr><td>Priority</td><td>2</td><td>SWAP Ref.</td><td>45022</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of HR Operations</td></tr><tr><td>Timescale</td><td colspan="3">30 June 2021</td></tr></table>	Priority	2	SWAP Ref.	45022	Responsible Officer	Head of HR Operations			Timescale	30 June 2021		
Priority	2	SWAP Ref.	45022										
Responsible Officer	Head of HR Operations												
Timescale	30 June 2021												

Finding
<p>The new process for police staff new starters was agreed by the Senior Management Team in November 2019 and rolled out in February 2020. It comprises of the following elements which help ensure a good induction into the organisation, its mission, vision, and values and to provide a solid foundation for employees to build and progress in their careers:</p> <ul style="list-style-type: none"> <li>First week induction for the staff new starter. This is undertaken by the line manager and includes items such as laptop set up, issue of proximity card / Force ID, Outlook set up etc.</li> <li>A review of key information including the values, mission and vision of the organisation and other policies and procedures contained on Pocketbook / new starter portal.</li> <li>An induction meeting at HQ which occurs each quarter. This includes an introduction to the organisation; a presentation of the Force's mission, vision and values by the Chief Constable; other presentations from the staff support networks; networking with other new recruits; and an opportunity to capture learning from new starters.</li> </ul> <p>The first induction at HQ was planned to take place in March 2020. However, due to Covid-19, this was rescheduled for May via Skype. The next sessions in September and December occurred virtually as well through MS Teams. The Head of Organisational Development confirmed that the attendance for the first three inductions were between 40-50 police staff and that the last session (held in December) was around 90. Each session had roughly around 50% of those invited to attend. Currently, the Force does not record and manage attendance at these sessions in a formal way.</p> <p>In addition to the above, networking amongst new starters is considered a vital part of the staff induction process. However, other than the Induction at HQ element of the induction, the Force does not currently help facilitate / enable any other networking.</p>

A Police Staff Induction Review commenced in January 2021 and is planned to be completed by the end of February 2021. The key work from this review will look to:

- Make induction mandatory and then record attendance.
- Increased capability in the virtual session to network.
- Review how the Force could include its Volunteers into the process,
- Review of the staff induction content and any feedback given so far.
- Review of evaluation forms.

As such, the Force are already in the process of addressing the gaps we have identified with the current police staff induction procedures (attendance monitoring and management and helping enable greater networking opportunities for police staff). Therefore, no formal recommendation has been raised and the Chief Officer, People and OD confirmed that all review points mentioned have been part of the review that the Head of OD has conducted on Inductions and that, going forward, all points have been reviewed and included in the updated induction package.

### Finding

As part the induction processes for new police staff starters, new starters are asked to complete an evaluation form which asks the following questions which will help inform continuous improvement activity around staff induction process:

1. What was the most useful part of the new starter's homepage and why?
2. What other elements would have liked to have been included to help you in your first month?
3. Any other feedback on the new starter homepage that you would like to give?

Currently, the process for completion and analysis of these forms is largely manual. To help improve completion rates and increase efficiency in the review and analysis of the responses provided, the Force may wish to consider a technology solution for distribution and completion of these forms (e.g., through MS Forms, Pulse, Survey Monkey etc.). This was discussed with the Head of Organisational Development who confirmed that this will be included as part of the Police Staff Induction Review (detailed above). The Force will look to explore the use of MS Teams to allow for a more automated process to gather and evaluate feedback. As such, no formal will be raised in relation to this area. However, the findings have been included for management consideration.

### Audit Assessment of Agreed Themes

Theme	RAG Rating	Reason for RAG Rating
Leadership & Culture		Senior management have acknowledged the need to review their induction and training programmes for Police Staff in order to address gaps and weaknesses in current processes. These should be addressed going forward into the new financial year (2021/22) and any further developments to this programme should be captured by the Force's continuous improvement activity in this area.
Learning		Our findings in relation to IPR procedures have highlighted a potential opportunity for the Force to learn what it can do better to help encourage the application of these procedures or to improve compliance. The recommendation raised has been accepted and will be forming part of a wider piece of work. We did also note the review already in progress at the time of the audit fieldwork around the induction process and feel that the approach to the recommendations and review in progress warrants a Green rating.
Diversity & Inclusion	Not Assessed	We have been unable to provide an opinion on diversity and inclusion specific to the processes reviewed.



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# Avon & Somerset Police and the Office of the Police and Crime Commissioner (OPCC)

Proposed 2021-22 Internal Audit Plan  
and Internal Audit Charter

# The Internal Audit Plan: Summary

The internal audit plan represents a summary of the proposed audit coverage that the internal audit team will deliver throughout the 2021/22 financial year.

Delivery of an internal audit programme of work that provides sufficient and appropriate coverage, will enable us to provide a well-informed and comprehensive year-end annual internal audit opinion.



## Introduction and Objective of the Internal Audit Plan

Internal audit provides an independent and objective opinion on the Force's and OPCC's risk management, governance, and control environment by evaluating its effectiveness.

Prior to the start of each financial year, SWAP, in conjunction with senior management, put together a proposed plan of audit work. The objective of our planning process and subsequent plan is to put us in a position to provide a well-informed and comprehensive annual audit opinion, based on sufficient and appropriate coverage of key business objectives, associated risks, and risk management processes.

The outcomes of each of the audits in our planned programme of work, will provide senior management and Members with assurance that the current risks faced by the Force and OPCC in these areas are adequately controlled and managed.

It should be noted that internal audit is only one source of assurance, and the outcomes of internal audit reviews should be considered alongside other sources, as part of the 'three lines of defence' assurance model. Key findings from our internal audit work should also be considered in conjunction with completion of the Annual Governance Statement for the Force and OPCC.

**It is the responsibility of the Force's and OPCC's respective leadership teams and the Joint Audit Committee (JAC), to determine that the audit coverage contained within the proposed audit plan is sufficient and appropriate in providing independent assurance against the key risks faced by the organisation.**

When reviewing the proposed internal audit plan (as set out in Appendix 1), key questions to consider include:

- Are the areas selected for coverage this coming year appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by the senior leadership teams of the Force and OPCC and the JAC?
- Is sufficient assurance being received within our annual plan to monitor the organisation's risk profile effectively?



## The Internal Audit Plan: Approach

To develop an appropriate risk-based audit plan, SWAP have consulted with senior management, as well as reviewing key documentation, in order to obtain an understanding of the organisation's strategies, key business objectives, associated risks, and risk management processes.



### Approach to Internal Audit Planning 2021/22

The factors considered in putting together the 2021/22 internal audit plan have been set out below:



We will regularly re-visit and adjust our programme of audit work to ensure that it matches the changing risk profile of the organisation's operations, systems and controls. We have included an allocation for 'Contingency' as part of the 2021/22 audit plan, in order that we can remain flexible to respond to new and emerging risks as and when they are identified. We will continue to include our opinions on the Agreed Themes of Leadership & Culture, Learning and Diversity & Inclusion, together with Risk Management Awareness as per previous years.

# The Internal Audit Plan: Risk Assessment

A risk assessment prior to developing an internal audit plan, ensures that sufficient and appropriate areas are identified for consideration.

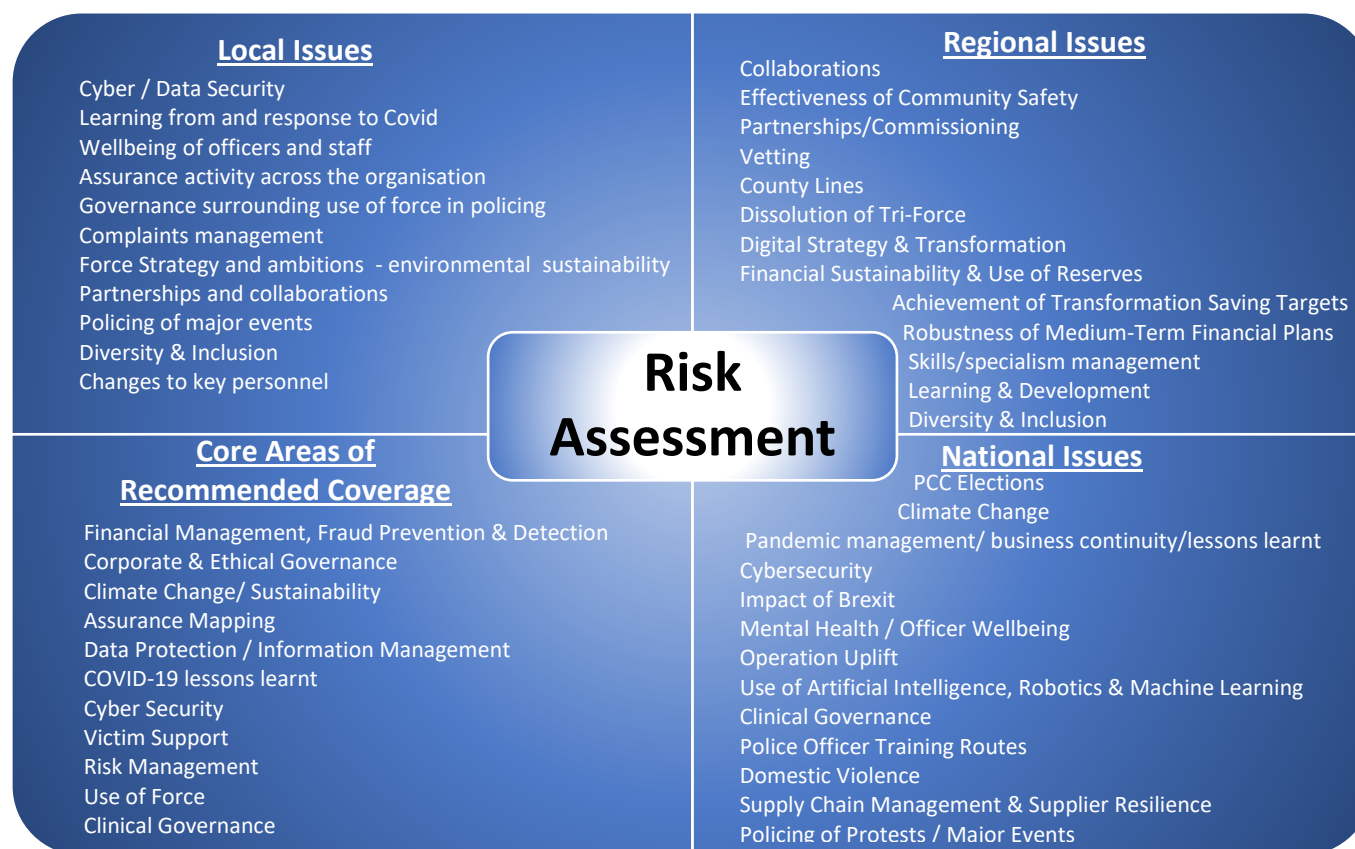
As above, it is the responsibility of the leadership teams for the Force and OPCC and the JAC to ensure that, following our risk assessment, the proposed plan contains sufficient and appropriate coverage.



## Internal Audit Annual Risk Assessment

Our 2021/22 internal audit programme of work is based on a risk assessment, which SWAP will re-visit regularly, but at least annually. The input of senior management as well as review of the risk registers for the Force and OPCC will be considered in this process.

Below we have set out a summary of the outcomes of the risk assessment for the Force and OPCC:



## The Internal Audit Plan: Coverage

We have set out how the proposed 21/22 plan presented in Appendix 1 provides coverage of the key components set out in the Force Management Statement (FMS), against which we have aligned our audit universe.

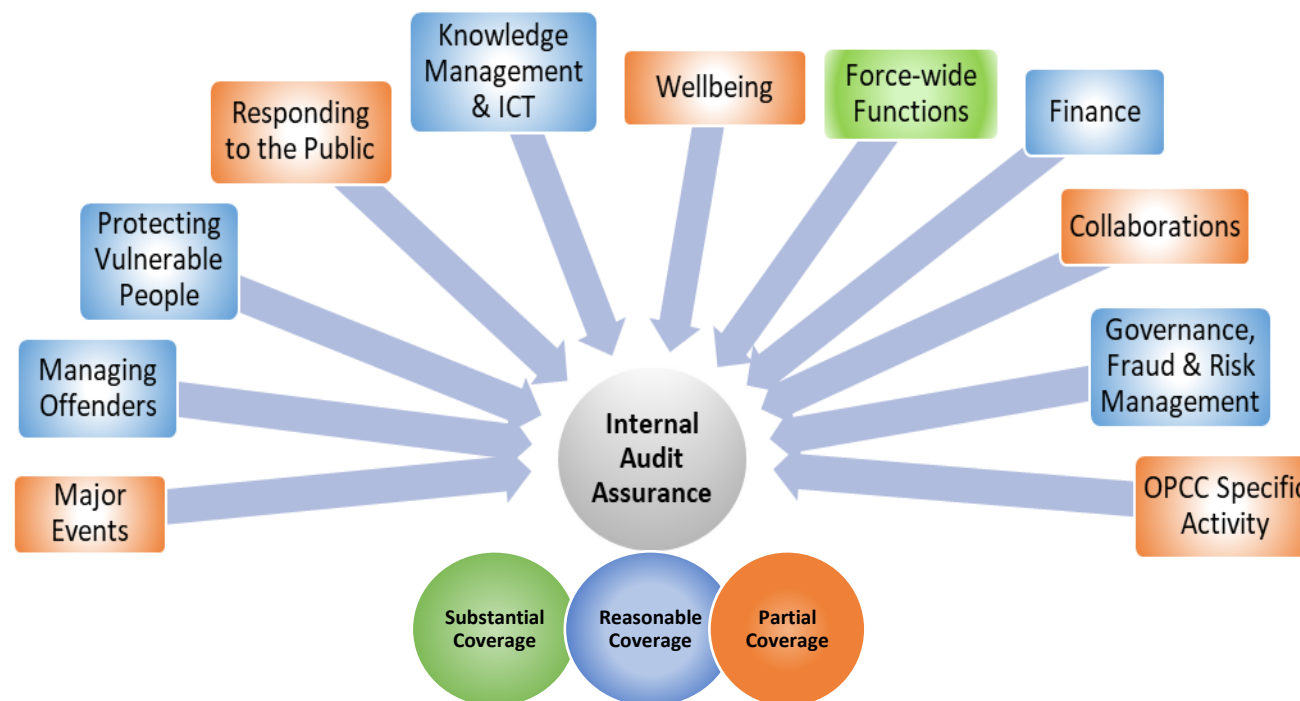
Internal audit is only one source of assurance; therefore, where we are not covering particular areas, assurance should be sought from other sources where possible, such as HMICFRS, in order to ensure sufficient and appropriate assurances are received.

We have set out the coverage against the FMS areas where audits in the 21/22 Plan have been proposed as a proportion of total time available. For 2021/22, the internal audit plan does not afford coverage to the following areas and alternative assurance sources should be sought as a minimum:

- Prevention & Deterrence
- Investigations
- Managing Serious and Organised Crime

### Internal Audit Coverage in 2021/22

Following our SWAP risk assessment, we have set out below the extent to which the proposed plan presented in Appendix 1 provides coverage of the key corporate objectives and risks for the Force and OPCC, as well as our core areas of recommended audit coverage:



*Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.*

It is important to note that the plan should remain flexible and respond to the changing risk landscape, therefore, we should also maintain a Reserve List of audit areas, over and above the audit budget as outlined in Appendix 1. This will allow us to amend the plan as and when it is correct to do so to address high risk emerging areas.



# The Internal Audit Plan: SWAP

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP Partnership now includes 24 public sector partners, crossing eight Counties, but also providing services throughout the UK.

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated



## Your Internal Audit Service

### Audit Resources

The 2020/21 internal audit programme of work will be equivalent to 180 days. The current internal audit resources available represent a sufficient and appropriate mix of seniority and skill to be effectively deployed to deliver the planned work. The key contacts in respect of your internal audit service for Avon and Somerset Police and OPCC are:

**Laura Wicks, Assistant Director – [laura.wicks@swapaudit.co.uk](mailto:laura.wicks@swapaudit.co.uk), 020 8142 5030**

**Ed Nichols, Principal Auditor – [edward.nichols@swapaudit.co.uk](mailto:edward.nichols@swapaudit.co.uk), 020 8142 5030**

**Juber Rahman, Senior Auditor – [juber.rahman@swapaudit.co.uk](mailto:juber.rahman@swapaudit.co.uk), 020 8142 5030**

### External Quality Assurance

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors (IPPF).

Every three years, SWAP is subject to an External Quality Assessment of Internal Audit Activity. The last of these was carried out in February 2020 which confirmed general conformance with the IPPF.

### Conflicts of Interest

We are not aware of any conflicts of interest within Avon and Somerset Police and OPCC that would present an impairment to our independence or objectivity. Furthermore, we are satisfied that we will conform with our IIA Code of Ethics in relation to Integrity, Objectivity, Confidentiality, & Competency.

### Consultancy Engagements

As part of our internal audit service, we may accept proposed consultancy engagements, based on the engagement's potential to improve management of risk, add value and improve the organisation's operations. Consultancy work that is accepted, will contribute to our annual opinion and will be included in our plan of work.

### Approach to Fraud

Internal audit may assess the adequacy of the arrangements to prevent and detect irregularities, fraud and corruption. We have dedicated counter fraud resource available to undertake specific investigations if required. However, the primary responsibility for preventing and detecting corruption, fraud and irregularities rests with management who should institute adequate systems of internal control, including clear objectives, segregation of duties and proper authorisation procedures.

## The Internal Audit Plan: SWAP

Over and above our internal audit service delivery, SWAP will look to add value throughout the year wherever possible. This will include:

- Pieces of regional audit work with coverage directed by the Regional Directors of Finance
- Regional Police Bulletins twice per year detailing areas of risk identified within audit work
- Benchmarking and sharing of best-practice between our public-sector Partners
- Regular newsletters and bulletins containing emerging issues and significant risks identified across the SWAP partnership
- Communication of fraud alerts received both regionally and nationally
- Annual Member training sessions

### Our Reporting

A summary of internal audit activity will be reported quarterly to senior management and the Joint Audit Committee. This reporting will include any significant risk and control issues (including fraud risks), governance issues and other matters that require the attention of senior management and/or the Audit Committee. We will also report any response from management to a risk we have highlighted that, in our view, may be unacceptable to the organisation.

### Internal Audit Performance:

As part of our regular reporting to senior management and the JAC, we will report on internal audit performance. The following performance targets will be used to measure the performance of our audit activity:

Performance Measure	Performance Target
<b><u>Delivery of Annual Internal Audit Plan</u></b> Completed at year end	>90%
<b><u>Quality of Audit Work</u></b> Overall Client Satisfaction <i>(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i>	>95%
<b><u>Outcomes from Audit Work</u></b> Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i>	>95%

*It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific terms of reference for the piece of work, which includes the objective and scope for the review.*

Link to Risk Registers & FMS Area	Areas of Coverage and Brief Rationale	Proposed Days	Proposed Timing
<p><b>CC SRR1 - The loss of legitimacy and public confidence.</b></p> <p><b>CC SRR3 - Lack of robust Information Governance arrangements compromises our compliance with legislation (including General Data Protection Regulations / Data Protection Act 2018 and others).</b></p> <p><b>OPCC SR5 - Lack of public confidence in or awareness of OPCC.</b></p> <p><b>FMS Link: Knowledge Management &amp; ICT</b></p>	<p><b>Remote Working – Cyber / Data Security</b></p> <p><i>The PCC and Chief Constable for Avon and Somerset have a legal duty under the Data Protection Act and General Data Protection Regulation to protect and safeguard personal data it collects, uses and controls. A large number of the PCC's and Constabulary's staff remain working from home as a result of the government's efforts to tackle the rising number of coronavirus cases in England and Wales. These home working arrangements create new methods of accessing confidential data and pose a greater risk of data security being breached. Having effective mechanisms in place to protect and safeguard data particularly in the context of the home working environment is important in ensuring that the OPCC and Constabulary:</i></p> <ul style="list-style-type: none"> <li><i>Retain and maintain the trust and confidence of its stakeholders in their use of personal data.</i></li> <li><i>Comply with the obligations under data protection legislation and minimise the risk of these being breached and a fine being imposed.</i></li> </ul> <p><i>In this audit we are looking to test the following:</i></p> <ul style="list-style-type: none"> <li><i>We will look to gauge an understanding of police officer and staff awareness around information security and whether they are being applied at home through the use of surveys or interviews. In addition, data analytics will be used to review data breaches / near misses in order to highlight common trends, patterns, themes etc. The information collated from the above activities will be provided help inform any improvements required.</i></li> <li><i>How has the Constabulary and OPCC helped ensure the safety of its information and data within a home working environment? For example, how are software and hardware solutions being used to minimise the risk of data being lost, stolen, corrupted or misplaced.</i></li> <li><i>What training and awareness has been developed around this area to help protect and safeguard data?</i></li> <li><i>Share best practice across other SWAP Partner organisations where available.</i></li> </ul>	12	Quarter 1
<p><b>CC SRR1 - The loss of legitimacy and public confidence.</b></p> <p><b>CC SRR4 - Failure to effectively plan and manage financial resources.</b></p> <p><b>OPCC SR4 - Failure to engage with the public and other stakeholders.</b></p> <p><b>OPCC SR5 - Lack of public confidence in or awareness of OPCC.</b></p> <p><b>FMS Links: Force Functions, Major Events, Wellbeing</b></p>	<p><b>Organisational Learning from Covid-19</b></p> <p><i>In October 2020, HMICFRS commenced its Covid-19 Police Inspection which assessed the following:</i></p> <ul style="list-style-type: none"> <li><i>How policing is responding to the Covid-19 crisis.</i></li> <li><i>What is working well and what is being learnt.</i></li> <li><i>How the sector is dealing with the problems it faces.</i></li> <li><i>Opportunities to make sustainable improvements to the Service.</i></li> </ul> <p><i>Whilst HMICFRS did not review Avon and Somerset specifically in this inspection, a report highlighting good practice, areas for improvement and national recommendations gathered from other police forces across the country is planned to be published imminently. .</i></p> <p><i>In this audit we are looking to assess the Force's own experience and learning from the Covid-19 pandemic and the improvements it has made / plans to make to its own processes in order to prepare for another possible public health crisis and other unexpected events, focussing on, in particular, the governance, decision-making and risk management processes applied in such an event.</i></p>	15	Quarter 1

	<p><i>The audit will take into consideration the findings of HMICFRS' report and look to see how the Force will apply the recommendations to local context.</i></p> <p><i>The review will consider any learning and improvement activity in relation the following areas (not exhaustive):</i></p> <ul style="list-style-type: none"> <li>• <i>Availability of PPE.</i></li> <li>• <i>Supporting home working and its effects on employee mental health and wellbeing.</i></li> <li>• <i>Support for underrepresented groups adversely impacted by COVID.</i></li> <li>• <i>Income generation and other short-medium term financial shortfalls due to redeployment of services to help manage the pandemic, loss of revenue from special policing costs etc.</i></li> <li>• <i>The workforce planning arrangements in place to help ensure that the Force can continue to operate with limited officers and staff due to ill-health, shielding, childcare responsibilities etc.</i></li> </ul>		
<p><b>CC SRR1 - The loss of legitimacy and public confidence.</b></p> <p><b>CC SRR4 - Failure to effectively plan and manage financial resources.</b></p> <p><b>OPCC SR5 - Lack of public confidence in or awareness of OPCC</b></p> <p><b>FMS Link: Governance, Fraud &amp; Risk Management</b></p>	<p><b>Assurance Mapping</b></p> <p><i>Assurance is an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management and control processes for the organisation. An assurance map is a structured means of identifying and mapping the main sources and types of assurance in an organisation across the three lines of defence. An assurance map should show the following:</i></p> <ul style="list-style-type: none"> <li>• <i>Key elements over which assurance is required.</i></li> <li>• <i>The 'three lines of defence' (e.g., who provides what and where).</i></li> <li>• <i>Any gaps where no assurance is provided.</i></li> </ul> <p><i>The benefits of an assurance map include:</i></p> <ul style="list-style-type: none"> <li>• <i>Providing a clear picture of all assurance processes.</i></li> <li>• <i>Better understanding of the risks and completeness of assurance.</i></li> <li>• <i>Identify major gaps in assurance.</i></li> <li>• <i>Improve quality of assurance.</i></li> <li>• <i>Better targeted resources.</i></li> <li>• <i>Improved governance and assurance reporting to the organisation.</i></li> </ul> <p><i>In this audit, we will look to help the Constabulary and OPCC build on existing activity already undertaken in this area to help further develop and enhance this work by drawing on experience and best practice. This will include an assessment of where the Constabulary and OPCC are obtaining their assurance from and any significant gaps.</i></p>	10	Quarter 1

<p><b>CC SRR1 - The loss of legitimacy and public confidence</b>  <b>FMS Links: Managing Offenders, Protecting Vulnerable People</b></p>	<p><b>Use of Force</b></p> <p><i>The law recognises that there are situations where police officers may be required to use force. This may occur during arrests, while protecting the public from harm and, in some instances, to protect the subject from causing harm to themselves. The public expects that police officers will only use force when absolutely necessary and their use of force will be reasonable and proportionate to the circumstances. Effective scrutiny and review around the use of these powers is essential to inform a culture of learning and drive continual improvement.</i></p> <p><i>In order to maintain public confidence in the policing service, effective mechanisms should be in place to provide members of the public, the PCC and Chief Constable with assurance surrounding the use of force by police officers they employ. This audit will look to test the effectiveness of these mechanisms and will include a review of the following:</i></p> <ul style="list-style-type: none"> <li><i>• The governance, review and scrutiny controls in place surrounding use of force.</i></li> <li><i>• How improvements have been made following circumstances where the use of force has been deemed disproportionate and unlawful.</i></li> </ul>	12	Quarter 2
<p><b>CC SRR1 - The loss of legitimacy and public confidence</b>  <b>OPCC SR5 - Lack of public confidence in or awareness of OPCC.</b>  <b>FMS Link: Force-wide Functions, Knowledge Management &amp; ICT</b></p>	<p><b>Criminal Justice / CPS Digital Work</b></p> <p><i>The Force recognises the importance of an audit in the area. However, the exact scope of this work is to be agreed with the Chief Officer Group, Senior Management and Members of the Joint Audit Committee. It was agreed with the Chief Finance Officer that an allocation of days would be included for this to be incorporated within the Annual Plan and it is proposed that the updated objective and audit scope be presented for agreement by the JAC at a subsequent meeting.</i></p>	12	Quarter 2
<p><b>CC SRR1 - The loss of legitimacy and public confidence</b>  <b>OPCC SR5 - Lack of public confidence in or awareness of OPCC.</b>  <b>FMS Link: Force-wide Functions, Responding to the Public</b></p>	<p><b>Complaints Handling</b></p> <p><i>Complaints handling is an invaluable opportunity for the OPCC and Constabulary to identify areas of improvement. Allowing such expressions of dissatisfaction to be met with positive responses and actioning improvements is important and crucial to delivering a successful and effective policing service.</i></p> <p><i>The audit will look to test the OPCC's and Constabulary's complaints handling procedures in order to ensure the following:</i></p> <ul style="list-style-type: none"> <li><i>• Complaints are being dealt with and managed in accordance with agreed policy and procedure and the root cause of a sample of complaints have been addressed / resolved.</i></li> <li><i>• The policies and procedures are appropriate and effective.</i></li> <li><i>• Where weaknesses have been highlighted by feedback or complaints, the OPCC and/or Constabulary has taken appropriate action to improve these controls and processes.</i></li> <li><i>• Review of information by Management and reporting on complaints.</i></li> </ul>	10	Quarter 2

<p>CC SRR1 - The loss of legitimacy and public confidence.</p> <p>CC SRR4 - Failure to effectively plan and manage financial resources.</p> <p>CC SRR 8 - Failure to deliver the objectives within the Infrastructure Strategy.</p> <p>OPCC SR5 - Lack of public confidence in or awareness of OPCC.</p> <p>FMS Link: Force-wide Functions, Finance</p>	<p><b>Environmental Sustainability</b></p> <p><i>Understanding and managing the impact the activities of the OPCC and Force has on the environment is important. This not only means that they are doing the right thing in terms of cutting carbon emissions, but it also ensures that they are using our resources efficiently and are delivering a policing service to the communities they serve.</i></p> <p><i>The audit will look to review OPCC's and Constabulary's 'green' initiatives / objectives under its current Infrastructure Strategy (soon to be replaced by an overarching Force Strategy which will include these initiatives) in order to provide assurance that these are being / will be delivered. The audit will consider the following:</i></p> <ul style="list-style-type: none"> <li>• <i>How buildings together with other assets (e.g., fleet vehicles) are being made more energy efficient including investment in renewable sources of energy.</i></li> <li>• <i>What work is being done to reduce waste across the organisation.</i></li> <li>• <i>Any greener initiative encouraging police officers and staff to reduce their carbon footprint whilst exercising their duties.</i></li> <li>• <i>How decision making considers environmental sustainability. Is this widely embedded?</i></li> </ul>	15	Quarter 3
<p>CC SRR4 - Failure to effectively plan and manage financial resources.</p> <p>FMS Link: Finance</p>	<p><b>Key Financial Controls</b></p> <p><i>The PCC, Chief Constable and all employees have a duty to abide by the highest standards of probity (i.e. honesty, integrity and transparency) in dealing with financial issues. This is facilitated through the design and application of financial systems and processes, which apply effective controls.</i></p> <p><i>In this annual audit, we are looking to provide assurance through testing the general effectiveness of controls within our Purchase to Pay (P2P) cycle, in particular focussing on the design and application of segregation of duties and considering the impact that the introduction of process automation has had within these processes. We will also consider the application and design of controls around the maintenance of the general ledger, and the management of payroll processes. This is important for the following reasons:</i></p> <ul style="list-style-type: none"> <li>• <i>Ensure the effectiveness of the P2P cycle in paying suppliers accurately and on time in a way which minimises error and risk of fraud.</i></li> <li>• <i>Ensure the management of the general ledger is effective, supporting effective financial control and the integrity of financial reporting.</i></li> <li>• <i>Ensure effective management of payroll processes.</i></li> </ul>	20	Quarter 3
<p>SRR1 - The loss of legitimacy and public confidence.</p> <p>FMS Link: Force-wide Functions, Managing Offenders, Protecting Vulnerable People</p>	<p><b>Clinical Governance within Custody</b></p> <p><i>The Force has a responsibility to ensure that detainees have access to appropriate healthcare in a timely and effective manner. Contractors (G4S Healthcare) work closely with custody staff to help ensure all detainees are assessed for health needs and vulnerabilities. In this audit, we are looking to review the following:</i></p> <ul style="list-style-type: none"> <li>• <i>Compliance with procedures surrounding the provision and management of medication and treatment to detainees.</i></li> <li>• <i>Whether contractual duties of G4S Healthcare are being met and the oversight arrangements in place to help manage this contract effectively.</i></li> </ul>	10	Quarter 4



<p><b>CC SRR9 - Failure to deliver the sufficient progress towards the Police and Crime Plan priorities and ambition.</b></p> <p><b>FMS Link: OPCC Specific Activity, Protecting Vulnerable People</b></p>	<p><b>Victim Support Services</b></p> <p><i>Victim support services provide support for victims of crime and traumatic incidences. These services are important because they provide specialist help to support people to cope and recover to the point where they feel they are back on track with their lives. Victim support services in England and Wales abide by the Code of Practice for Victims of Crime. Under the Code, Victims can expect to be:</i></p> <ul style="list-style-type: none"> <li><i>Treated in a respectful, sensitive and professional manner without discrimination of any kind.</i></li> <li><i>Given appropriate support to cope and recover.</i></li> <li><i>Protected from being victimised again.</i></li> <li><i>Shown how to access information and support in future.</i></li> </ul> <p><i>This audit will seek to provide assurance over the effectiveness of governance, oversight, and scrutiny arrangements in place for these services.</i></p>	10	Quarter 4
<p><b>CC SRR1 - The loss of legitimacy and public confidence.</b></p> <p><b>OPCC SR5 - Lack of public confidence in or awareness of OPCC.</b></p> <p><b>FMS Link: Governance, Fraud and Risk Management</b></p>	<p><b>Risk Management</b></p> <p><i>Risk management encompasses the identification, analysis, and response to risk factors that form part of the life of any organisation. Effective risk management means attempting to control (as much as possible) future outcomes by acting proactively rather than reactively. Therefore, effective risk management offers the potential to reduce both the possibility of a risk occurring and its potential impact.</i></p> <p><i>Risk management is an important process because it empowers an organisation with the necessary tools so that it can adequately identify and deal with potential risks. Once a risk has been identified, it is then easier to mitigate it. In addition, risk management provides a basis upon which to undertake sound decision-making.</i></p> <p><i>In this audit, we are looking to assess the effectiveness of the OPCC's and Constabulary's risk management structures in order to provide assurance over the following processes:</i></p> <ul style="list-style-type: none"> <li><i>Identifying and assessing risks.</i></li> <li><i>Developing an appropriate response to managing risks.</i></li> <li><i>Governance and oversight of risk management.</i></li> </ul>	12	Quarter 4
<p><b>FMS Link: Collaborations</b></p>	<p><b>Contribution to Regional Police Audit Work</b></p> <p><i>Force contribution to regional working across SWAP Police Partners. Area(s) of coverage determined at regional Directors of Finance meeting, to include Data Forensics and potentially Regional Units Healthcheck.</i></p>	5	Throughout Year
<p><b>FMS Link: Governance, Fraud and Risk Management</b></p>	<p><b>Follow Up of Partial Assurance Reviews</b></p> <p><i>Allocation of time to allow for follow up of recommendations resulting from Partial opinion reviews in 2019/20 not subject to separate consideration.</i></p>	5	Throughout Year
<p><b>FMS Link: Governance, Fraud and Risk Management</b></p>	<p><b>Contingency</b></p> <p><i>To be used for new and emerging risks throughout the year/ to supplement budgets outlined above.</i></p>	12	Throughout Year
<p><b>FMS Link: Governance, Fraud and Risk Management</b></p>	<p><b>Planning, Reporting and Advice</b></p> <p><i>Agreed allocation for attendance at Audit Committees, audit planning and any corporate advice.</i></p>	20	Throughout Year
	<b>Total</b>	<b>180</b>	

Areas for potential inclusion for future Internal Audit coverage informed by our discussions with the our risk assessment on Page 3.

#### Reserve List of Audits / Potential Areas for Inclusion as part of Future Internal Audit Plans

Evidential Property Management  
Automatic Number Plate Recognition (ANPR)  
Pension Administration  
Detective Numbers and Workforce Planning  
Serious Violence Response  
Crime Recording  
Fraud and Corruption Resources

#### Limited Assurance Areas at other Partner Police Forces since April 2018 for consideration

Firearms Licensing	ICT Resource Levels
Disaster Recovery	CPS/CJS Digital Work
Chief Officer and OPCC Expenses	Pension Fund
Safety Camera Partnership Governance	Automatic Number Plate Recognition (ANPR)
Recovery of Special Policing Services Costs	Estates - Statutory Obligations Management - Gas, Electrical Compliance, Legionella and Asbestos
Management of Policies	



# The Internal Audit Charter

## Purpose

The purpose of this Charter is to set out the nature, role, responsibility, status and authority of internal auditing within Avon & Somerset Police and Office of the Police and Crime Commissioner (OPCC), and to outline the scope of internal audit work.

## Approval

This Charter is presented for approval by the Joint Audit Committee (JAC) on 22 April 2021 and is reviewed each year to confirm it remains accurate and up to date. It was last reviewed by the Joint Audit Committee (JAC) on 19 March 2020.

## Provision of Internal Audit Services

The internal audit service is provided by the SWAP Internal Audit Services (SWAP). This charter should be read in conjunction with the Service Agreement, which forms part of the legal agreement between the SWAP partners.

The budget for the provision of the internal audit service is determined by Avon & Somerset Police and Office of the Police and Crime Commissioner (OPCC), in conjunction with the Members Meeting. The general financial provisions are laid down in the legal agreement, including the level of financial contribution by the organisation, and may only be amended by unanimous agreement of the Members Meeting. The budget is based on an audit needs assessment that was carried out when determining the organisation's level of contribution to SWAP. This is reviewed each year by the S151 Officer in consultation with the Chief Executive of SWAP.

## Role of Internal Audit

The Accounts and Audit (England) Regulations 2015, state that: *"A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the public sector internal auditing standards or guidance."*

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Organisation's operations. It helps Avon & Somerset Police and Office of the Police and Crime Commissioner (OPCC), accomplish their objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

## Responsibilities of Management, Joint Audit Committee (JAC) and Internal Audit

### Management<sup>1</sup>

Management is responsible for ensuring SWAP has:

- the support of management and the organisation;
- direct access and freedom to report to senior management, the Section 151 Officer, the Chief Executive of the OPCC and the JAC; and
- Notification of suspected or detected fraud, corruption or impropriety.

Management is responsible for maintaining internal controls, including proper accounting records and other management information suitable for running the Organisation. Management is also responsible for the appropriate and effective management of risk.

### JOINT AUDIT COMMITTEE (JAC)<sup>2</sup>

The JAC is responsible for approving the scope of internal audit work, receiving communications from the SWAP Assistant Director on the progress of work undertaken, reviewing the independence, objectivity, performance, professionalism and effectiveness of the Internal Audit function, and obtaining reassurance from the SWAP Assistant Director as to whether there are any limitations on scope or resources.

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<sup>1</sup> In this instance Management refers to the Senior Management Team and Statutory Officers.

<sup>2</sup> In this instance Joint Audit Committee (JAC) relates to "The Board" referred to in the PSIAS.

## **Internal Audit**

The SWAP Assistant Director, as Head of Internal Audit, is responsible for determining the scope, except where specified by statute, of internal audit work and for recommending the action to be taken on the outcome of, or findings from, their work.

Internal audit is responsible for operating under the policies established by management in line with best practice.

Internal audit is responsible for conducting its work in accordance with the mandatory elements of the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. SWAP has been independently assessed and found to be in Conformance with the Standards.

Internal audit is not responsible for any of the activities which it audits. SWAP staff will not assume responsibility for the design, installation, operation or control of any procedures. SWAP staff who have previously worked for the organisation will not be asked to review any aspects of their previous department's work until one year has passed since they left that area.

## **Relationship with the External Auditors/Other Regulatory Bodies**

Internal Audit will co-ordinate its work with others wherever this is beneficial to the organisation.

## **Status of Internal Audit in the Organisation**

The Chief Executive of SWAP is responsible to the SWAP Board of Directors and the Members Meeting. Appointment or removal of the Chief Executive of SWAP is the sole responsibility of the Members Meeting.

The Chief Executive for SWAP and Assistant Director also report to the Section 151 Officer, and reports to the Audit Committee as set out below.

The Assistant Director will be the first and primary point of contact for the organisation for all matters relating to the JAC, including the provision of periodic reports, as per company policy. The Assistant Director is also responsible for the design, development and delivery of audit plans, subject to the agreement of Avon & Somerset Police and OPCC.

## **Scope and authority of Internal Audit work**

There are no restrictions placed upon the scope of internal audit's work. SWAP staff engaged on internal audit work are entitled to receive and have access to whatever information or explanations they consider necessary to fulfil their responsibilities to senior management. In this regard, internal audit may have access to any records, personnel or physical property of the organisation.

Internal audit work will normally include, but is not restricted to:

- reviewing the reliability and integrity of financial and operating information used for operational and strategic decision making, and the means used to identify, measure, classify and report such information;
- evaluating and appraising the risks associated with areas under review and make proposals for improving the management and communication of risks;
- appraise the effectiveness and reliability of the enterprise risk management framework and recommend improvements where necessary;
- assist management and Members to identify risks and controls with regard to the objectives of the organisation and its services;
- reviewing the systems established by management to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether the organisation is in compliance;
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of assets;
- appraising the economy, efficiency and effectiveness with which resources are employed;

- reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned, with performance and accountabilities established.
- reviewing the operations of the organisation in support of their anti-fraud and corruption policy, ethical expectations and corporate values, investigating where necessary.
- at the specific request of management, internal audit may provide consultancy services (including fraud investigation services) provided:
  - the internal auditor's independence is not compromised
  - the internal audit service has the necessary skills to carry out the assignment, or can obtain such skills without undue cost or delay
  - the scope of the consultancy assignment is clearly defined and management have made proper provision for resources the work.
  - management understand that the work being undertaken is not internal audit work.

### **Planning and Reporting**

SWAP will submit to the JAC for approval, an annual internal audit plan, setting out the recommended scope of their work in the period.

The annual plan will be developed with reference to the risks the organisation will be facing in the forthcoming year, whilst providing a balance of current and on-going risks, reviewed on a cyclical basis. The plan will be reviewed on a quarterly basis to ensure it remains adequately resourced, current and addresses new and emerging risks.

SWAP will carry out the work as agreed, report the outcome and findings, and will make recommendations on the action to be taken as a result to the appropriate manager and Chief Finance Officer. SWAP will report at least two times a year to the JAC or as agreed. SWAP will also report a summary of their findings, including any persistent and outstanding issues, to the JAC on a regular basis.

Internal audit reports will normally be by means of a brief presentation to the relevant manager accompanied by a detailed report in writing. The detailed report will be copied to the relevant line management, who will already have been made fully aware of the detail and whose co-operation in preparing the summary report will have been sought. The detailed report will also be copied to the Section 151 Officer and to other relevant line management.

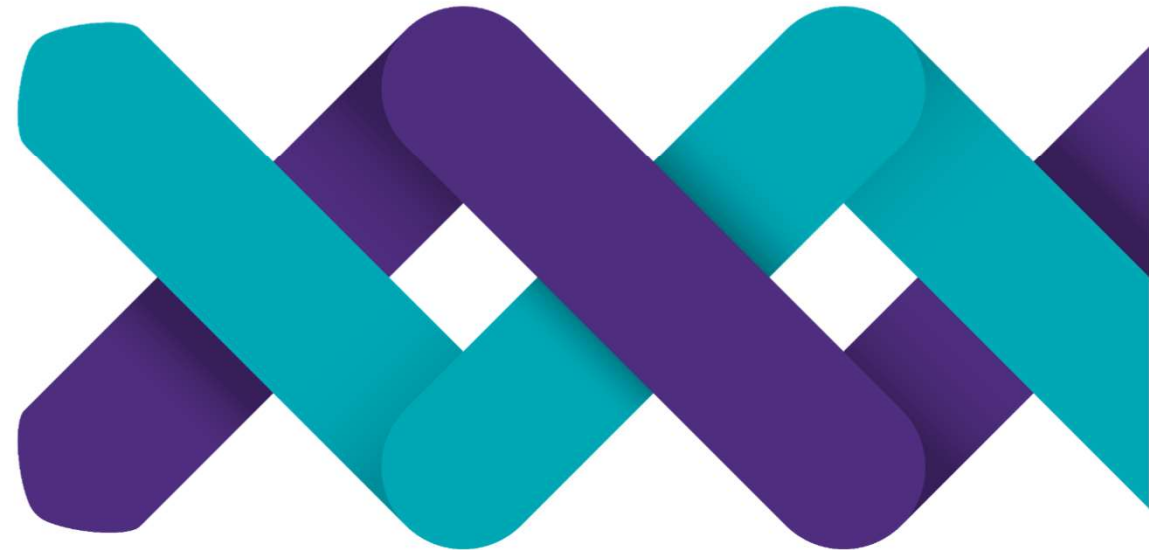
The Assistant Director will submit an annual report to the JAC providing an overall opinion of the status of risk and internal control within Avon & Somerset Police and OPCC, based on the internal audit work conducted during the previous year.

In addition to the reporting lines outlined above, the Chief Executive of SWAP and Assistant Directors have the unreserved right to report directly to the Chair of the Audit Committee, the OPCC's Chief Executive Officer or the External Audit Manager.

# Audit Progress Report and Sector Update

Avon and Somerset Police and Crime Commissioner and Chief Constable  
Year ending 31 March 2021

**April 2021**



# 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.

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 April 2021

## Financial Statements Audit

We have started planning for the 2020/21 financial statements audit and our detailed Joint Audit Plan, setting out our proposed approach to the audit of the Group, PCC and Chief Constable 2020/21 financial statements, is included on the Committee's agenda.

We have commenced our interim audit in March 2021. Our interim fieldwork visit will include:

- Updated review of the PCC and Chief Constable's control environment;
- Updated understanding of financial systems; and
- Review of Internal Audit reports on core financial systems.

## Value for Money

On 1 April 2020, the National Audit Office introduced a new Code of Audit Practice which came into effect from audit year 2020/21. The Code introduced a revised approach to the audit of Value for Money. (VFM)

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness;
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria, rather than the current 'reporting by exception' approach; and
- The replacement of the binary (qualified / unqualified) approach to VFM conclusions, with far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Further detail on the NAO's revised approach to VFM work can be found here: <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2019/12/AGN-03-Auditors-Work-on-Value-for-Money-Arrangements.pdf>

The new Code of Audit Practice issued by the NAO can be found here: [https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2020/01/Code\\_of\\_audit\\_practice\\_2020.pdf](https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2020/01/Code_of_audit_practice_2020.pdf)

## Other areas

### Meetings

We met with Finance Officers in December 2020 and April 2021 as part of audit planning for 2020/21. We continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

### Events

Our annual chief accountants workshop recently took place with finance officers from Avon and Somerset Police in attendance. This was an opportunity for your finance officers to speak to peers and gain an understanding of the key changes impacting this year's accounts.

# Audit Deliverables

2020/21 deliverables	Planned Date	Status
<b>Accounts Joint Audit Plan</b> 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 2020/21 financial statements.	April 2021	Complete
<b>Joint Audit Findings (ISA 260) Report</b> We expect that the Joint Audit Findings Report will be reported to the September 2021 Joint Audit Committee.	September 2021	Not due yet
<b>Auditor's Annual Report</b> The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). A draft of the AAR will be taken to the September Joint Audit Committee. The final version of the AAR will be published at the same time as the Auditors Report.	September 2021	Not due yet
<b>Auditors Report</b> These are the opinions on your financial statements and annual governance statements.	September 2021	Not due yet

# 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.A purple rectangular button with the text "Police" in white.



# HMICFRS



## Failing police collaborations cost forces money, time and effort

Collaboration between police forces when done well can save money, reduce bureaucracy and improve efficiency and effectiveness. However, too many police collaborations are failing, or not giving the results they should.

A recent report looks specifically at how forces collaborate in order to provide better, more efficient services to the public. The Hard Yards: Police to Police Collaboration is based on findings from HMICFRS's Integrated PEEL Assessments (IPA) inspections for 2018/19.

Inspectors found that:

- too many collaborations do not have a clear purpose or objective that is understood by all involved;
- some forces are not tracking the benefits of collaboration and fail to think beyond financial savings;
- complicated and bureaucratic decision-making undermines the effectiveness of many collaborations; and
- some forces are failing to put people with the right skills in their collaborations and are not effectively sharing learning

The report can be accessed [here](#).

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# Home Office

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## 100,000 apply to join police in first year of recruitment drive

More than 100,000 people have applied to become police officers one year into the Government's recruitment drive.

Provisional data from forces across England and Wales shows they have received almost 101,000 applications between October and August, as part of plans to sign up 20,000 additional officers over the next three years.

Home Secretary Priti Patel said: 'This year we have seen people come together in the face of adversity to serve their communities in response to the pandemic. It is clear the national emergency has inspired people across the country to become part of our brave, selfless police family.'

The full article can be accessed [here](#).

## Home Secretary appoints former Chief Constable to support police recruitment

A former Chief Constable with more than 30 years' experience in front-line policing has been appointed by Home Secretary Priti Patel to challenge and support the Home Office as it recruits 20,000 extra officers, tackles violent crime and restores public confidence in the criminal justice system.

Michael Fuller, who has been appointed as a non-executive director of the Home Office, is also keen to help the department increase diversity in the police and to implement the recommendations of the Wendy Williams Lessons Learned Review following Windrush.

He is one of five new non-executive directors who will work closely with ministers and officials to support the delivery of the department's commitments.

The full article can be accessed [here](#).



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# Home Office

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## Police to receive more than £15 billion to fight crime and recruit more officers

Policing will receive up to £15.8 billion to support safer communities and cut crime.

The 2021 to 2022 funding package will include over £400 million to recruit 20,000 extra officers by 2023, building on the success of the first year of the recruitment campaign – which has already delivered almost 6,000 additional police officers.

Alongside getting more officers out on the street, the funding settlement will enable policing to tackle serious violence and increase the number of specialist officers tackling terrorism and serious organised crime, including child sexual abuse and drug trafficking.

The 2021 to 2022 funding package means an increase of up to £636 million on last year, should police and crime commissioners (PCCs) take full advantage of police precept flexibility.

The government also recognises that, during the coronavirus pandemic, huge demands have been made of the police.

That is why it has provided additional support throughout, including £30 million of surge funding to help forces step up COVID-19 enforcement activities in 2020 to 2021, and why it reimbursed all additional personal protective equipment (PPE) purchased between March and July.

The full article can be accessed [here](#).



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# Home Office

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## Fact sheet: Provisional Police Funding Settlement 2021/22

The Home Office has published the provisional police funding settlement for 2021/22.

The Government is proposing a total police funding settlement of up to £15.8 billion for the policing system in 2021/22. This includes funding to Police and Crime Commissioners (including capital), plus funding for counter-terrorism policing and funding for national priorities.

This is an increase of up to £636 million compared to the 2020/21 funding settlement.

The funding package includes:

An additional £415 million Government funding to PCCs to drive the recruitment of 20,000 extra officers;

Up to an additional £288 million from council tax precept, subject to decisions by PCCs; and

£1.1 billion for national priorities, including police technology.

The Government has prioritised funding for Police and Crime Commissioners in this settlement. Overall funding available to PCCs will increase by up to £703 million next year – a 5.4% cash increase on the 2020/21 settlement – if PCCs make full use of their flexibility to increase precept.

The fact sheet can be accessed [here](#).



# Association of Police and Crime Commissioners

## Police and Crime Commissioner Elections

Police and Crime Commissioners (PCCs) were elected for the second time on the 5th of May 2016 in 40 force areas across England and Wales. Every force area is represented by a PCC, except Greater Manchester and London, where PCC responsibilities lie with the Mayor.

The role of the PCCs is to be the voice of the people and hold the police to account. They are responsible for the totality of policing.

PCCs have been elected by the public to hold Chief Constables and the force to account, effectively making the police answerable to the communities they serve.

Under the terms of the Police Reform and Social Responsibility Act 2011, PCCs must:

- secure an efficient and effective police for their area;
- appoint the Chief Constable, hold them to account for running the force, and if necessary dismiss them;
- set the police and crime objectives for their area through a police and crime plan;
- set the force budget and determine the precept;
- contribute to the national and international policing capabilities set out by the Home Secretary; and
- bring together community safety and criminal justice partners, to make sure local priorities are joined up.

In March 2020 the Government announced the postponement of all local, mayoral and PCC elections for one year due to Coronavirus. They will now take place on Thursday 6 May 2021.

More information about the upcoming elections and the role of PCCs can be found [here](#).



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# Other News

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## A force for change: Policing after the pandemic

In July, the Chancellor introduced the first Comprehensive Spending Review since 2015. He did so amid the most challenging fiscal period in the post-war era.

Taking steps to cut crime was originally at the centre of the Government's priorities. The pledged increase of 20,000 officers and a new National Policing Board with an outcomes framework has signalled a genuine shift in approach to law and order. The original spending review planned to invest to drive down today's crime and future proof the response to tomorrow's challenges.

The investment in policing is more important than ever as the service helps the public navigate the pandemic and the significant impact that the deep economic shock is having on communities.

The full article can be accessed [here](#).

The logo for Policinginsight, with 'Policing' in blue and 'insight' in red.

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# Other News

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## Roads policing and road safety: How improved partnership working can resolve the post-Covid funding squeeze

With funding for policing and the wider public sector likely to be under significant pressure in the post-Covid economic landscape, resources for roads policing may be severely stretched.

There's speculation everywhere about what the legacy of the Covid era will be, with opinion divided about the extent to which we will return to the way we used to operate. But one thing is undeniable – the Government is going to have to take action to restore the public finances to health after spending £280bn on its response to the pandemic. All sectors will be affected by this, and policing is no exception.

Policing budgets had been recovering over the last couple of years following almost a decade of austerity. The 20,000 reduction in officer numbers that was experienced between 2010 and 2018 is in the process of being reversed and there was optimism about future growth both at force level and in national policing bodies. But all that is surely set to change when the time comes for a multi-year spending review.

The full article can be accessed [here](#).

**Policing**insight

# New NAO Code of Audit Practice for 2020

The NAO issued a new Code of Audit Practice which came into force on 1 April 2020 and applies to audits of 2020-21. The key change is an extension to the framework for VfM work. The NAO has prepared Auditor Guidance Note (AGN 03), which sets out detailed guidance on what VfM work needs to be performed. Public consultation on this ended 2 September.

The new approach to VfM re-focuses the work of local auditors to:

- promote more timely reporting of significant issues to local bodies;
- provide more meaningful and more accessible annual reporting on VfM arrangements issues in key areas;
- provide a sharper focus on reporting in the key areas of financial sustainability, governance, and improving economy, efficiency and effectiveness; and
- provide clearer recommendations to help local bodies improve their arrangements.

Under the previous Code, auditors had only to undertake work on VfM where there was a potential significant risk and reporting was by exception. Whereas against the new Code, auditors are required to undertake work to provide a commentary against three criteria set by the NAO – governance; financial sustainability and improving economy, efficiency and effectiveness.

A new Auditor's Annual Report presented at the same time as the audit opinion is the forum for reporting the outcome of the auditor's work on Value for Money. It is required to contain:



The '**Commentary on arrangements**' will include a summary under each of the three specified reporting criteria and compared to how the results of VfM work were reported in previous years, the commentary will allow auditors to better reflect local context and also to draw attention to emerging or developing issues which may not represent significant weaknesses, but which may nevertheless require attention from the body itself. The commentary will not simply be a description of the arrangements in place, but an evaluation of those arrangements.

**Recommendations:** Where an auditor concludes there is a significant weakness in a body's arrangements, they report this to the body and support it with a recommendation for improvement.

**Progress in implementing recommendations:** Where an auditor has reported significant weaknesses in arrangements in the previous year, the auditor should follow up recommendations issued previously and include their view as to whether the recommendations have been implemented satisfactorily

**Use of additional powers:** Where an auditor uses additional powers, such as making statutory recommendations or issuing a public interest report, this needs to be reported in the auditor's annual report.

**Opinion on the financial statements:** The auditor's annual report also needs to summarise the results of the auditor's work on the financial statements. This is not a replacement for the AFR, or a verbatim repeat of it – it is simply a summary of what the opinion audit found

The new approach is more complex, more involved and will subsequently increase the cost of audit. We will be discussing this with senior managers shortly.

To review the new Code and AGN03 click [here](#)





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# National Audit Office latest reports

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## Overview of the UK government's response to the COVID-19 pandemic

This report provides a summary of the UK government's response to COVID-19 to date. Significant outbreaks of disease are among the greatest risks faced by any society, threatening lives and causing significant disruption to public services and the economy. The scale and nature of the current COVID-19 pandemic and government's response is unprecedented in recent history. This report is the first of a programme of work to be undertaken by the National Audit Office (NAO) to support Parliament in its scrutiny of the UK government's response to COVID-19. The report covers the main actions taken by the UK government in England, as well as the funding provided to support responses in the devolved administrations of Northern Ireland, Scotland and Wales. It does not cover the individual responses in the devolved administrations, or the separate responses implemented by local authorities. The report covers the government's response up to 4 May 2020.

Click [here](#) to read more



# Revised auditing standard: Auditing Accounting Estimates and Related Disclosures

In the period December 2018 to January 2020 the Financial Reporting Council issued a number of updated International Auditing Standards (ISAs (UK)) which are effective for audits of financial statements for periods beginning on or after 15 December 2019. ISA (UK) 540 (revised): *Auditing Accounting Estimates and Related Disclosures* includes significant enhancements in respect of the audit risk assessment process for accounting estimates.

## Introduction

Under ISA (UK) 540 (Revised December 2018) auditors are required to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do those charged with governance:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?

## Additional information that will be required for our March 2021 audits

To ensure our compliance with this revised auditing standard, we will be requesting further information from management and those charged with governance during our audit for the year ended 31 March 2021 in all areas summarised above for all material accounting estimates that are included in the financial statements.

Based on our knowledge of the entity we have identified the following material accounting estimates for which this is likely to apply:

- Valuations of land and buildings;
- Depreciation;
- Year end provisions and accruals;
- Credit loss and impairment allowances;
- Valuation of defined benefit net pension fund liabilities; and
- Fair value estimates.

## Estimation uncertainty

Under ISA (UK) 540 (Revised December 2018) we are required to consider the following:

- How management understands the degree of estimation uncertainty related to each accounting estimate; and
- How management address this estimation uncertainty when selecting their point estimate.

For example, how management identified and considered alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the point estimate used.

The revised standard includes increased emphasis on the importance of the financial statement disclosures. Under ISA (UK) 540 (Revised December 2018), auditors are required to assess whether both the accounting estimates themselves and the related disclosures are reasonable.

Where there is a material uncertainty, that is where there is a significant risk of a material change to the estimated carrying value of an asset or liability within the next year, there needs to be additional disclosures. Note that not all material estimates will have a material uncertainty and it is also possible that an estimate that is not material could have a risk of material uncertainty.

- Where there is material estimation uncertainty, we would expect the financial statement disclosures to disclose:
- What the assumptions and uncertainties are;
- How sensitive the assets and liabilities are to those assumptions, and why;
- The expected resolution of the uncertainty and the range of reasonably possible outcomes for the next financial year; and
- An explanation of any changes made to past assumptions if the uncertainty is unresolved.

### **How can you help**

As part of our planning risk assessment procedures we routinely make a number of enquiries of management and those charged with governance, which include general enquiries, fraud risk assessment questions, going concern considerations etc. Responses to these enquires are completed by management and confirmed by those charged with governance. For our 2020/21 audit we will be making additional enquires on your accounting estimates in a similar way (which will cover the areas highlighted above). We would appreciate a prompt response to these enquires in due course.

### **Further information**

Further details on the requirements of ISA (UK) 540 (Revised December 2018) can be found in the auditing standard on the Financial Reporting Council's website:

[https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-\(UK\)-540\\_Revised-December-2018\\_final.pdf](https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-(UK)-540_Revised-December-2018_final.pdf)

# 2019/20 audited accounts – Public Sector Audit Appointments

In December 2020 Public Sector Audit Appointments (PSAA) published figures relating to the audit of 2019/20 local authority financial statements.

PSAA report “Audit arrangements in local councils, police, fire and other local government bodies are continuing to exhibit signs of stress and difficulty. In the latest audit round, focusing on 2019/20 financial statements and value for money arrangements, fewer than 50% of bodies’ audits were completed by the revised target of 30 November.

Figures compiled by PSAA, the organisation responsible for appointing auditors to 478 local bodies, reveal that 55% (265) of audit opinions were not issued by 30 November. This is a further deterioration on 2018/19 audits when 43% of opinions (210 out of 486) were delayed beyond the then target timetable of 31 July.

This year’s timetable has been deliberately eased by Ministers in recognition of the underlying pressures on the audit process and the significant added complications arising from the COVID-19 pandemic. The pandemic has posed practical challenges for bodies in producing accounts and working papers, and for auditors to carry out their testing. Both sets of staff have had to work remotely throughout the period, and the second national lockdown came at a critical point in the cycle.

Questions and concerns about the potential implications of the pandemic for some bodies have meant that both finance staff and auditors have needed to pay particular attention to the financial position of each entity. Additionally, following a series of increasingly challenging regulatory reviews, auditors have arguably been more focused than ever on their professional duty to give their opinion only when they are satisfied that they have sufficient assurance.”



The news article can be found here:

[News release: 2019/20 audited accounts – PSAA](#)

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.



# Avon and Somerset Police Joint Audit Plan

**Year ending 31 March 2021**

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

April 2021



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# Key matters

## Factors

### Impact of Covid-19 pandemic

Like all people and organisations, the PCC and the Chief Constable and their respective staff have been impacted the Covid-19 pandemic. The Chief Constable and associated police officers have had to deal with changing demands and requirements as a result of the updates to guidance, rules and regulations issued by the UK Government throughout the pandemic, and the various lockdowns and restrictions that have been imposed. These requirements have sometimes been unclear which creates difficulty in policing the population and creates challenges for all forces to police consistently with elements of judgement involved in the interpretation of rules.

The PCC and Chief Constable's Medium Term Financial Strategy was refreshed in the year, and this needed to take into account the anticipated impact on the organisations' finances as a result of Covid-19, as well as a number of other sector-wide and local changes, including the continued increases to officer numbers as part of the national uplift in officer numbers. The original 2021/22 precept proposal made by the PCC was vetoed by the Police and Crime Panel, with the updated proposal that was subsequently approved resulting in £1m less funding being available for the 2021/22 budget.

We will review the MTFs, and the impact of Covid-19 on financial planning as well as operational performance as part of our value for money work.

Due to the pressures faced by organisations in the public sector as a result of the pandemic, we are aware that could be increased incentive and opportunity for organisations to manipulate their financial statements. We have not identified a significant risk of fraud in relation to revenue or expenditure at this stage, however we will review the PCC's and Chief Constable's arrangements around the receipt of Covid-19 funding in forming our assessment of whether a significant fraud risks exists.

### Local developments

Police and Crime Commissioner elections are due to take place in May 2021 with five candidates for the role in Avon and Somerset. The current PCC is not re-standing for election and hence a new PCC will be elected, who will produce a new Police and Crime Plan.

The Chief Constable has announced that he will leave Avon and Somerset Police in July 2021 and the new PCC, once elected, will need to appoint a new Chief Constable.

## Our response

- We will consider your arrangements for managing and reporting your financial resources as part of our work in completing our Value for Money work.
- We will review progress against the recommendations raised in our 2019/20 Joint Audit Findings Report, and provide the Joint Audit Committee with an update as part of our Audit Findings Report.
- We will continue to provide you with sector updates via our Audit Committee updates.
- The PCC's valuer reported a material uncertainty in regards to the valuation of properties in 2019/20 due to the Covid-19 pandemic and we expect significant uncertainty will continue in 2020/21. We identified a significant risk in regards to the valuation of properties – please refer to page 7.
- As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Our proposed work and fee, as set further in our Joint Audit Plan, have been discussed with your Chief Finance Officers.



# Introduction and headlines

## Purpose

This document provides an overview of the planned scope and timing of the statutory audits of both the Police and Crime Commissioner for Avon and Somerset ('the PCC') and the Chief Constable for Avon and Somerset ('the Chief Constable') for those charged with governance. Those charged with governance are the PCC and the Chief Constable.

## Respective responsibilities

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

## Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for:

- forming and expressing an opinion on the PCC, Chief Constable and group's financial statements that have been prepared by management with the oversight of those charged with governance (the PCC and the Chief Constable); and
- a commentary on the Value for Money arrangements in place at each body for securing economy, efficiency and effectiveness in your use of resources.

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

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

## Significant risks

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

- Management override of controls (presumed risk under ISA240)
- Valuation of land and buildings
- Valuation of the net pension fund liability

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

## Materiality

We have determined planning materiality to be £6.055m (PY £7.448m) for the group, the PCC and the Chief Constable, which equates to 1.5% of the Chief Constable's net cost of police services expenditure for the year. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. Clearly trivial has been set at £0.303m (PY £0.372m).

## Value for Money arrangements

We have not identified any risks of significant weakness from our initial planning work. Our key areas of focus will include:

- Review of the process for the development of the MTFS including savings identification, the budgeting process and how recruitment has been factored into the MTFS;
- Review of any findings from the IOPC or HMICFRS;
- Review of how QlikSense has continued to be utilised and how the information produced is used for performance measurement; and
- Review of how the organisations have adapted to changing rules and legislation brought in due to Covid-19, and how performance has been monitored.

## Audit logistics

Our interim visit will take place in March and April 2021 and our final visit will take place between July and September 2021. Our key deliverables are this Joint Audit Plan, our Joint Audit Findings Report and our Auditor's Annual Report.

Our total proposed fee for the audit at the planning stage is £65,930 (PY: £58,570), split between the PCC £46,392 (PY: £44,132) and the Chief Constable £19,538 (PY: £14,438), subject to the bodies delivering a good set of financial statements and working papers.

We have complied with the Financial Reporting Council's Ethical Standard (revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements..

# Group audit scope and risk assessment

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

Component	Individually Significant?	Level of response required under ISA (UK) 600	Risks identified	Planned audit approach
Police and Crime Commissioner for Avon and Somerset	Yes	Audit of the financial information of the component using component materiality	See pages 6-8 for details of the risks identified	Full scope audit performed by Grant Thornton UK LLP
Chief Constable for Avon and Somerset	Yes	Audit of the financial information of the component using component materiality	See pages 6-8 for details of the risks identified	Full scope audit performed by Grant Thornton UK LLP

As police bodies, the single entity financial statements are created via a disaggregation process from the Group financial statements, rather than from a consolidation process as would be expected for normal Group accounts. As such, a single materiality is used for both single entity audits and the Group audit. Further information on the materiality applied is included on page 13.

# Significant risks identified

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

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
The revenue cycle includes fraudulent transactions	Group, PCC and the Chief Constable	Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.	Having considered the risk factors set out in ISA240 and the nature of the revenue streams of the Group, the PCC and the Chief Constable, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because: <ul style="list-style-type: none"> <li>• there is little incentive to manipulate revenue recognition;</li> <li>• opportunities to manipulate revenue recognition are very limited; and</li> <li>• the culture and ethical frameworks of public sector bodies, including the PCC, Chief Constable and group, mean that all forms of fraud are seen as unacceptable.</li> </ul> Therefore we do not consider this to be a significant risk for the PCC, Chief Constable or Group.
Management over-ride of controls	Group, PCC and the Chief Constable	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities.  We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.	We will: <ul style="list-style-type: none"> <li>• evaluate the design effectiveness of management controls over journals;</li> <li>• analyse the journals listing and determine the criteria for selecting high risk unusual journals;</li> <li>• test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration;</li> <li>• gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence; and</li> <li>• evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.</li> </ul>

# Significant risks identified

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of land and buildings	Group and PCC	<p>The PCC (and group) revalue land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value or the fair value (for surplus assets) at the financial statements date via full valuations or on a desktop basis. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£186 million) and the sensitivity of this estimate to changes in key assumptions.</p> <p>We therefore identified valuation of land and buildings as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work;</li> <li>• evaluate the competence, capabilities and objectivity of the valuation expert;</li> <li>• discuss with the valuer the basis on which the valuations were carried out to ensure that the requirements of the Code are met;</li> <li>• challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding;</li> <li>• engage our own valuer to assess the instructions to the group's valuer, the group's valuer's report and the assumptions that underpin the valuation;</li> <li>• test, on a sample basis, revaluations made during the year to ensure they have been input correctly into the PCC (and group's) asset register; and</li> <li>• evaluate the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.</li> </ul>

# Significant risks identified

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of the pension fund net liability	Group and Chief Constable	<p>The group's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£3.7 billion) in the group's balance sheet) and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the group's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• update our understanding of the processes and controls put in place by management to ensure that the group's pension fund net liability is not materially misstated and evaluate the design of the associated controls;</li> <li>• evaluate the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work;</li> <li>• assess the competence, capabilities and objectivity of the actuary who carried out the group's pension fund valuation;</li> <li>• assess the accuracy and completeness of the information provided by the group to the actuary to estimate the liability;</li> <li>• test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary;</li> <li>• undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and</li> <li>• obtain assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.</li> </ul>

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Joint Audit Findings Report. If we identify any additional risks during the completion of our remaining planning procedures or during the course of our audits we will report these to you via our Joint Audit Findings Report.

# Accounting estimates and related disclosures

The Financial Reporting Council issued an updated ISA (UK) 540 (revised): *Auditing Accounting Estimates and Related Disclosures* which includes significant enhancements in respect of the audit risk assessment process for accounting estimates.

## Introduction

Under ISA (UK) 540 (Revised December 2018) auditors are required to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do the PCC and the Chief Constable:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?



# Accounting estimates and related disclosures

## Additional information that will be required

To ensure our compliance with this revised auditing standard, we will be requesting further information from management and those charged with governance during our audits for the year ended 31 March 2021.

Based on our knowledge of the PCC and the Chief Constable, we have identified the following material accounting estimates for which this is likely to apply:

- Valuations of land and buildings
- Depreciation
- Year end provisions and accruals
- Credit loss and impairment allowances (if material)
- Provisions (if material)
- Valuation of defined benefit net pension fund liabilities
- Fair value estimates
- PFI liabilities

## The PCC and the Chief Constable's Information systems

In respect of the PCC and the Chief Constable's information systems, we are required to consider how management identifies the methods, assumptions and source data used for each material accounting estimate and the need for any changes to these. This includes how management selects, or designs, the methods, assumptions and data to be used and applies the methods used in the valuations.

When the models used include increased complexity or subjectivity, as is the case for many valuation models, auditors need to understand and assess the controls in place over the models and the data included therein. Where adequate controls are not in place we may need to report this as a significant control deficiency and this could affect the amount of detailed substantive testing required during the audit.

If management has changed the method for making an accounting estimate we will need to fully understand management's rationale for this change. Any unexpected changes are likely to raise the audit risk profile of this accounting estimate and may result in the need for additional audit procedures.

We are aware that the bodies use management experts in deriving some of its more complex estimates, e.g. asset valuations and pensions liabilities. However, it is important to note that the use of management experts does not diminish the responsibilities of management and those charged with governance to ensure that:

- All accounting estimates and related disclosures included in the financial statements have been prepared in accordance with the requirements of the financial reporting framework, and are materially accurate;
- There are adequate controls in place at the bodies (and where applicable its service provider or management expert) over the models, assumptions and source data used in the preparation of accounting estimates.





### Estimation uncertainty

Under ISA (UK) 540 we are required to consider the following:

- How management understands the degree of estimation uncertainty related to each accounting estimate; and
- How management address this estimation uncertainty when selecting their point estimate.

For example, how management identified and considered alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the point estimate used.

The revised standard includes increased emphasis on the importance of the financial statement disclosures. Under ISA (UK) 540 (Revised December 2018), auditors are required to assess whether both the accounting estimates themselves and the related disclosures are reasonable.

Where there is a material uncertainty, that is where there is a significant risk of a material change to the estimated carrying value of an asset or liability within the next year, there needs to be additional disclosures. Note that not all material estimates will have a material uncertainty and it is also possible that an estimate that is not material could have a risk of material uncertainty.

Where there is material estimation uncertainty, we would expect the financial statement disclosures to detail:

- What the assumptions and uncertainties are;
- How sensitive the assets and liabilities are to those assumptions, and why;
- The expected resolution of the uncertainty and the range of reasonably possible outcomes for the next financial year; and
- An explanation of any changes made to past assumptions if the uncertainty is unresolved.

### Planning enquiries

As part of our planning risk assessment procedures we have inquired with management on their approach to accounting for estimates. The responses from these requests will be presented to the Joint Audit Committee.

### Further information

Further details on the requirements of ISA (UK) 540 (Revised December 2018) can be found in the auditing standard on the Financial Reporting Council's website:

[https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-\(UK\)-540\\_Revised-December-2018\\_final.pdf](https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-(UK)-540_Revised-December-2018_final.pdf)



# Other matters

## Other work

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

- We read your Narrative Reports and Annual Governance Statements to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the PCC and the Chief Constable.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statements are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
  - giving electors the opportunity to raise questions about your 2020/21 financial statements, consider and decide upon any objections received in relation to the 2020/21 financial statements;
  - issuing a report in the public interest or written recommendations to the PCC or the Chief Constable under section 24 of the Local Audit and Accountability Act 2014 (the Act);
  - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act; and/or
  - issuing an advisory notice under section 29 of the Act.
- We certify completion of our audits.

## Other material balances and transactions

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

## Going concern

As auditors, we are required to obtain sufficient appropriate audit evidence regarding, and conclude on:

- whether a material uncertainty related to going concern exists; and
- the appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements.

The Public Audit Forum has been designated by the Financial Reporting Council as a "SORP-making body" for the purposes of maintaining and updating Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (PN 10). It is intended that auditors of public sector bodies read PN 10 in conjunction with (ISAs) (UK).

PN 10 has recently been updated to take account of revisions to ISAs (UK), including ISA (UK) 570 on going concern. The revisions to PN 10 in respect of going concern are important and mark a significant departure from how this concept has been audited in the public sector in the past. In particular, PN 10 allows auditors to apply a 'continued provision of service approach' to auditing going concern, where appropriate. Applying such an approach should enable us to increase our focus on wider financial resilience (as part of our VfM work) and ensure that our work on going concern is proportionate for public sector bodies. We will review the PCC and the Chief Constable's arrangements for securing financial sustainability as part of our Value for Money work and provide a commentary on this in our Auditor's Annual Report (see page 16).

# Materiality

## The concept of materiality

Materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

## Materiality for planning purposes

We have determined financial statement materiality based on a proportion of the net cost of police services expenditure of the group and PCC and the Chief Constable for the financial year. In the prior year we used the same benchmark. For our audit testing purposes we apply the lowest of these materiality values, which is £6.055m (PY £7.334m), which equates to 1.5% of the Chief Constable's net cost of police services expenditure for the prior year. We design our procedures to detect errors in specific accounts at a lower level of precision which we have determined to be £20k for senior officer remuneration salary disclosures.

We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.

## Matters we will report to the PCC and the Chief Constable

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the PCC and the Chief Constable any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria. In the context of the group, the PCC and the Chief Constable, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.303m (PY £0.372m).

If management have corrected material misstatements identified during the course of the audits, we will consider whether those corrections should be communicated to the PCC and the Chief Constable to assist it in fulfilling its governance responsibilities.

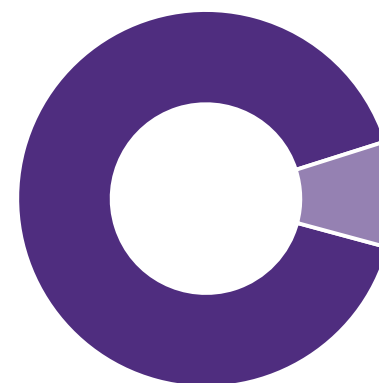
## Net cost of police services

£410.717m Group and PCC

(PY: £372.381m)

£403.682m Chief Constable

(PY: £366.711M)



■ Net cost of police services

■ Materiality

## Materiality



# Value for Money arrangements

## Revised approach to Value for Money work for 2020/21

On 1 April 2020, the National Audit Office introduced a new Code of Audit Practice which comes into effect from audit year 2020/21. The Code introduced a revised approach to the audit of Value for Money (VFM).

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness;
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria, rather than the current 'reporting by exception' approach; and
- The replacement of the binary (qualified / unqualified) approach to VFM conclusions, with far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audits.

The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under three specified reporting criteria, included in the boxes to the right.



### Improving economy, efficiency and effectiveness

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



### Financial Sustainability

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



### Governance

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



# Risks of significant VFM weaknesses

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

## Key areas of focus:

Our Value for Money work will primarily focus on the aspects listed below but may increase in scope as further work is performed.

- Review of the process for the development of the MTFS including savings identification, the budgeting process and how recruitment has been factored into the MTFS;
- Review of any findings from the IOPC or HMCIFRS;
- Review of how QlikSense has continued to be utilised and how the information produced is used for performance measurement; and
- Review of how the organisations have adapted to changing rules and legislation brought in due to Covid-19, and how performance has been monitored.

## Potential types of recommendations

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



### Statutory recommendation

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



### Key recommendation

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



### Improvement recommendation

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

We have not identified any risks of significant weaknesses from our initial planning work. We will continue our review of your arrangements, including reviewing your Annual Governance Statements, before we issue our Auditor's Annual Report.

# Audit logistics and team



**Jackson, Key Audit Partner**

Jackson leads our relationship with you and is a key contact for the PCC, Chief Constable, Chief Finance Officers and the Joint Audit Committee. Jackson takes overall responsibility for the delivery of a high quality audit, meeting the highest professional standards and adding value.



**Gail Turner-Radcliffe, Audit Manager**

Gail's role involves overseeing the day to day planning and execution of the audit, ensuring the audit requirements are fully complied with and producing reports for the Joint Audit Committee. She will respond to ad-hoc queries whenever raised and meet regularly with the Chief Finance Officers and members of the finance team.



**George Amos, Audit In-charge**

As the In-charge, George is responsible for day-to-day management of the audit planning, interim and final accounts audit fieldwork, ensuring that your audit is delivered effectively and efficiently.

## Audited body responsibilities

Where audited bodies do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other audits. Where the elapsed time to complete an audit exceeds that agreed due to a client not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to a client not meeting their obligations we are not able to guarantee the delivery of the audit to the agreed timescales. In addition, delayed audits will incur additional audit fees.

## Our requirements

To minimise the risk of a delayed audit, you need to ensure that you:

- produce draft financial statements of good quality by the timetable you have agreed with us, including all notes, the Narrative Reports and the Annual Governance Statements;
- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you;
- ensure that the agreed data reports are available to us at the start of the audit and are reconciled to the values in the financial statements, in order to facilitate our selection of samples for testing;
- ensure that all appropriate staff are available on site throughout (or as otherwise agreed) the planned period of the audits; and
- respond promptly and adequately to audit queries.



# Audit fees

In 2017, PSAA awarded a contract of audit for Avon and Somerset Police and Crime Commissioner and Avon and Somerset Chief Constable to begin with effect from 2018/19. The fee agreed in the contract was £27,992 for the PCC and £14,438 for the Chief Constable. Since that time, there have been a number of developments, particularly in relation to the revised Code and ISA's which are relevant for the 2020/21 audit.

As referred to on pages 14 and 15, the 2020/21 Code introduces a revised approach to our VFM work. This requires auditors to produce a commentary on arrangements across all of the key criteria, rather than the current 'reporting by exception' approach. Auditors now have to make far more sophisticated judgements on performance, as well as issue key recommendations if any significant weaknesses in arrangements are identified during the audit. We will be working with the NAO and other audit firms to discuss and share learning in respect of common issues arising across the sector.

The new approach will be more challenging for audited bodies, involving discussions at a wider and more strategic level. Both the reporting, and the planning and risk assessment which underpins it, will require more audit time, delivered through a richer skill mix than in previous years. Our estimate is that for your audit, this will result in an increased fee of £9,000 across the two audits (21%). This is in line with increases we are proposing at all our local audits.

Additionally, across all sectors and firms, the FRC has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing, as noted in the number of revised ISA's issued by the FRC that are applicable to audits of financial statements commencing on or after 15 December 2019, as detailed in Appendix 1..

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and public sector financial reporting. We have engaged an audit expert to improve the level of assurance we require for property valuation estimates, which has been included in our proposed audit fee. Our proposed work and fees for 2020/21, as set out below, is detailed overleaf, and has been discussed with the Chief Finance Officers.

	Actual Fee 2018/19	Actual Fee 2019/20	Proposed fee 2020/21
PCC Audit	£36,492	£44,132	£46,392
Chief Constable Audit	£14,438	£14,438	£19,538
Total audit fees (excluding VAT)	£50,930	£58,570	£65,930

## Assumptions

In setting the above fees, we have assumed that the PCC and Chief Constable will:

- prepare a good quality set of financial statements, supported by comprehensive and well presented working papers which are ready at the start of the audits
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements.

## Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2019\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

# Audit fees – detailed analysis

	PCC	Chief Constable
Scale fee published by PSAA	£27,992	£14,438
<i>Ongoing increases to scale fee first identified in 2019/20</i>		
Raising the bar/regulatory factors	£2,500	-
Enhanced audit procedures for Property, Plant and Equipment	£1,750	-
Engagement of an auditors expert to support our audit procedures related to the audit of Property, Plant and Equipment	£2,500	-
Enhanced audit procedures for Pensions	£1,750	-
<b>Audit fee 2019/20</b>	<b>£36,492</b>	<b>£14,438</b>
<i>New issues for 2020/21</i>		
Additional work on Value for Money (VfM) under new NAO Code	£5,940	£3,060
Increased audit requirements of revised ISAs	£3,960	£2,040
<i>Proposed increase to agreed 2019/20 fee</i>	<i>£9,900</i>	<i>£5,100</i>
<b>Total audit fees (excluding VAT)</b>	<b>£46,392</b>	<b>£19,538</b>

Fee variations are subject to PSAA approval.

# Independence and non-audit services

## Auditor independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons, relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard (Revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

We confirm that we have implemented policies and procedures to meet the requirements of the Ethical Standard. For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the PCC and the Chief Constable.

## Other services

No other services provided by Grant Thornton were identified.

Any changes and full details of all fees charged for audit related and non-audit related services by Grant Thornton UK LLP and by Grant Thornton International Limited network member Firms will be included in our Audit Findings report at the conclusion of the audits.











# Appendix 1: Revised Auditor Standards and application guidance

## FRC revisions to Auditor Standards and associated application guidance

The following Auditing Standards and associated application guidance that were applicable to 19/20 audits, have been revised or updated by the FRC, with additional requirements for auditors for implementation in 2020/21 audits and beyond.

	Date of revision	Application to 2020/21 Audits
ISQC (UK) 1 – Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and other Assurance and Related Service Engagements	November 2019	✓
ISA (UK) 200 – Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (UK)	January 2020	✓
ISA (UK) 220 – Quality Control for an Audit of Financial Statements	November 2019	✓
ISA (UK) 230 – Audit Documentation	January 2020	✓
ISA (UK) 240 – The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements	January 2020	✓
ISA (UK) 250 Section A – Consideration of Laws and Regulations in an Audit of Financial Statements	November 2019	✓
ISA (UK) 250 Section B – The Auditor’s Statutory Right and Duty to Report to Regulators of Public Interest Entities and Regulators of Other Entities in the Financial Sector	November 2019	✓

# Appendix 1: Revised Auditor Standards and application guidance continued

	Date of revision	Application to 2020/21 Audits
ISA (UK) 260 – Communication With Those Charged With Governance	January 2020	
ISA (UK) 315 – Identifying and Assessing the Risks of Material Misstatement Through Understanding of the Entity and Its Environment	July 2020	
ISA (UK) 500 – Audit Evidence	January 2020	
ISA (UK) 540 – Auditing Accounting Estimates and Related Disclosures	December 2018	
ISA (UK) 570 – Going Concern	September 2019	
ISA (UK) 580 – Written Representations	January 2020	
ISA (UK) 600 – Special considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	November 2019	
ISA (UK) 620 – Using the Work of an Auditor’s Expert	November 2019	
ISA (UK) 700 – Forming an Opinion and Reporting on Financial Statements	January 2020	

# Appendix 1: Revised Auditor Standards and application guidance continued

	Date of revision	Application to 2020/21 Audits
ISA (UK) 701 – Communicating Key Audit Matters in the Independent Auditor’s Report	January 2020	
ISA (UK) 720 – The Auditor’s Responsibilities Relating to Other Information	November 2019	
Practice Note 10: Audit of Financial Statements of Public Sector Bodies in the United Kingdom	December 2020	