



Enquiries to: #JAC

Telephone: (01278) 646188

E-mail: JAC@avonandsomerset.pnn.police.uk

Date : 3rd October 2022

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** at **13:00-16:30** on **11th October 2022**.

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 – meeting being held via Teams

- (ii) Wheelchair Access

N/A – meeting being held via Teams

- (iii) Emergency Evacuation Procedure

N/A – meeting being held via Teams

- (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:

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

Telephone: 01278 646188

Email: JAC@avonandsomerset.pnn.police.uk

- (v) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

AGENDA

11th October 2022, 13:00-16:30

Meeting to be held via Teams

Timings are listed below as a rough guide only

- 1. Apologies for Absence**
- 2. Emergency Evacuation Procedure**
N/A – Meeting being held via Teams
- 3. Declarations of Gifts/Offer of Hospitality**
To remind Members of the need to record any personal interests or any **prejudicial interest** relating to the agenda and disclose any relevant receipt of offering of gifts or hospitality
- 4. Public Access**
(maximum time allocated for this item is 30 minutes)

Any member of the public wanting to attend a JAC meeting must submit a written application and secure written agreement of the JAC Chair. Statements and/or intentions to attend must be received no later than 12.00 noon on the working day prior to the meeting and should be emailed to

JAC@avonandsomerset.pnn.police.uk

The JAC Chair reserves the right to refuse or suspend access if there is any security risk to the public or a member of the public's behaviour is disruptive in any manner. A member of the public may only address the meeting, for a maximum of five minutes, where a statement has been previously provided to the JAC Chair and prior sanction has been granted.

- 5. Minutes of the Joint Audit Committee Meeting held 19th July 2022 (Report 5) 13:00**
 - 6. Office of the Police and Crime Commissioner Strategic Risk Register (Report 6) 13:05**
 - 7. Constabulary Strategic Risk Register (Report 7) – report to follow 13:20**
 - 8. Business from the Chair (Report 8)**
 - a) Governance and Scrutiny Board (Verbal Update) 13:35**
 - b) Update on IOPC Investigations (Verbal Update) 13:45**
 - c) Update on JAC Chair Recruitment (Verbal Update) 13:50**
 - 9. Internal Audit (Report 9)**
 - a) SWAP Quarterly Update 14:00**
 - b) Key Financial Controls 14:05**
 - c) Firearms Licencing 14:25**
- COMFORT BREAK 14:45 – 14:55**
- d) Reasonable Adjustments 14:55**
 - e) Remote Working Follow Up 15:15**

10. External Audit (Report 10): Progress Report 15:35

11. Audit Progress Review from Finance and Assets Committee (Report 11) 15:55

Part 2

Items for consideration without the press and public present

12. Exempt Minutes of the Joint Audit Committee Meeting held on 19th July 2022 (Report 12) 16:10

13. Internal Audit (Report 13): Regional Pensions Administration 16:15

MINUTES OF THE JOINT AUDIT COMMITTEE (JAC) MEETING HELD ON TUESDAY 19TH JULY 2022 AT 11:00. MEETING HELD IN THE SOMERSET ROOM AT POLICE HQ.

Members in Attendance

Jude Ferguson (Chair)
Zoe Rice
Martin Speller

Officers of the Constabulary in Attendance

Nikki Watson, Deputy Chief Constable
Nick Adams, Constabulary CFO
Michael Flay, Governance and Risk Manager
Richard Vise, Delivery Manager – Estates and Facilities (part of the meeting)
Vanessa Keyse, Delivery Manager – Service (part of the meeting)
Sarika Morrison, Head of Organisational Development (part of the meeting)
Abby Rollings, Inspection and Audit Lead (part of the meeting)

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

Alice Ripley, OPCC Chief of Staff (part of the meeting)
Paul Butler, OPCC CFO
Ben Valentine, OPCC Strategic Planning and Performance Officer
Alaina Davies, OPCC Resources Officer

Also in Attendance

Mark Shelford, Police and Crime Commissioner
Jackson Murray, Grant Thornton
Juber Rahman, SWAP
Darren Roberts, SWAP (part of the meeting)

13. Apologies for Absence

Sarah Crew, Chief Constable
David Daw, JAC Member
Dan Wood, Chief Officer – People and Organisational Development
David Hill, SWAP

14. Emergency Evacuation Procedure

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

15. Declarations of Interest / Gifts / Offers of Hospitality

None.

16. Public Access

There were no requests for public access received before the 12.00 noon deadline the working day prior to the meeting.

17. Minutes of the Joint Audit Committee Meeting held on 16th March 2022 (Report 5)

RESOLVED THAT the minutes of the meeting held on 16th March 2022 were confirmed as a correct record and will be signed by the Chair:

Action update:

Minute 43 The action was for the External Auditors to work with the OPCC on arrangements for running a South West JAC event. It is recognised that the focus needs to be on delivering the audits and this action will be put on hold until there is sufficient capacity and also the result of the Public Sector Audit Appointments (PSAA) tender is known. **Close Action**

Minute 19(ii) A recommendation from the Redmond Review was to produce summary versions of the annual accounts and it was noted that it is the remit of CIPFA to develop this. The Constabulary CFO confirmed that the Constabulary have mocked up a draft of this which is with colleagues for comment and will be circulated to JAC members in the next week.

Minute 32b(ii) Fieldwork around the IT audit 21/22 has been undertaken and draft findings issued for discussion with colleagues on 1st August 2022. The CFOs will inform JAC Members of any concerns raised.

Minute 32(i) The planning to avoid delays with the audit as experienced last year are discussed at item 7b (Joint Audit Plan) on the agenda. **Close Action**

Minute 48d JAC Members thanked the Head of Business Services for her presentation, prior to the main JAC meeting today, on the Annual Sustainability Report 2021/22. This was an interesting session highlighting how sustainability is being embedded across the organisation and the use of data analytics to monitor progress. **Close Action**

Minute 49 A summary will be included in future Audit Progress Updates where there are concerns that recommendations are overdue. **Close Action**

Minute 7(i)	The Data Strategy Plan will be discussed at the Strategic Planning Meeting (SPM) in September 2022 following engagement with an external consultant regarding information governance.
Minute 7(ii)	Risk titles have been made clearer on the Constabulary Strategic Risk Register to sufficiently describe the risk and labelling has been added to the heat map as requested. Close Action
Minute 11a	The Joint Audit Committee meeting is being scheduled for Autumn 2022 to take place end of September or beginning of October. Close Action

18. Office of the Police and Crime Commissioner (OPCC) Review

The JAC Chair asked the OPCC Chief of Staff for an update on the OPCC Review. The PCC commissioned the Chief of Staff to conduct a review of the OPCC to ensure it is set up to deliver on statutory duties, support delivery of the Police and Crime Plan priorities and respond to future changes in an agile way. This is the first review of the OPCC in 10 years and it was found that, overall, it is functioning well with a good team in place with a rich depth of experience and expertise but it does need some realignment.

Proposals have been put forward to revise the structure of the OPCC. The staff consultation period for this ended last week with the outcomes due to be shared with the team later today. The new structure seeks to address capacity and resilience issues, better alignment to priorities and better support skills development.

Members asked if consideration had been given to contracting in services for the fixed term roles which are included in the new structure for a certain period of time to support specific areas of work. Members also suggested the OPCC look at the lack of career progression in some roles and what could be done to mitigate the risk of high turnover as a result.

Members asked if the National Committee provides support for the PCC's National Fraud and Cyber Crime Portfolio. Part time support is provided but it is not sufficient which is why the fixed term post has been added to the structure to further support this work.

19. Annual Accounts and Governance Statement (Report 6)

Due to Covid and wider challenges in the audit market place the deadline for the sign off of audited accounts has been set as 30th November 2022 for the 2021/22 accounts. The Constabulary CFO drew Members attention to the reconciliation between the management accounts and the financial accounts. The reserve position was highlighted and the provisions were explained in relation to:

- self insurance;
- legal services costs;

- pensions claims – removed this year due to the Home Secretary settling on behalf of Chief Constables;
- police officer ill health retirements;
- overtime liability – historic undercover claims; and
- pensions.

Asset Valuations will be a key area of focus for the external auditors and additional work has been done to prepare, based on recommendations from last year, to ensure this part of the audit goes more smoothly.

Members queried the budget requirement figures provided in the table at section 6 of the Group Statement of Accounts. It was agreed that the wording in sections 5 and 6 needs to be clearer and that a column should be added to the table for 2021/22.

Members queried what is driving the increase in the ill health retirement provision. This is due to timing and based on what had been agreed at the year-end. On average 9-12 are agreed per year which has been static for some time.

Members asked if the undercover overtime liability would be paid at the current rate or the rate at the time it was carried out. These are historic claims which the Constabulary are awaiting outcomes of national work. It was noted that in terms of overtime generally it is paid at the rate at the time the duty was carried out.

Members queried why a breakdown of the number of staff earning over £50,000 is provided but not the whole pay structure in order to see the lowest paid and also why gender pay is not included. It is a requirement to include the number of staff earning over £50,000 but there is nothing to stop the whole pay structure being included. The Annual Gender Pay Report is being finalised and will be published on the Constabulary website as usual – it was agreed that some wording should be included in the Statement of Accounts to direct people to the website for this information. The PCC wants to ensure transparency around staff pay and gender.

JAC Members will feedback their full set of questions on the Statement of Accounts by the end of July 2022.

RESOLVED THAT:

- i. the wording in sections 5 and 6 of the Group Statement of Accounts needs to be clearer and that a column should be added to the table for 2021/22;
- ii. some wording should be included in the Statement of Accounts to direct people to the website for annual gender pay report; and
- iii. JAC Members will feedback their full set of questions on the Statement of Accounts by the end of July 2022.

20. External Audit (Report 7)

a) Progress Report

The interim audit visits are complete with onsite/remote visits scheduled to begin mid-August. The deferral of IFRS 16 – Leases was discussed and the Constabulary confirmed that they are intending to adopt this early.

b) Joint Audit Plan 2021/22

Members were assured that there have been ongoing conversations through the year to avoid the same issues around pension and property valuations as last year. The external auditors have already begun liaising with Constabulary colleagues on these matters.

The external auditors also highlighted the planned phased return to onsite work – this will take logistical planning due to the new ways of working post-Covid restrictions. It was noted that key parts of the audit benefit from face to face time and this is a national approach. It was noted that if the audit had to be carried out completely remotely this would increase the cost.

The 3 key areas of risk set out at page 196 were highlighted – management override of controls, valuation of land and buildings and valuation of pension fund net liabilities.

The increase in materiality level was highlighted.

The review of Value for Money arrangements will be conducted to identify any significant weaknesses and will be reported later in the year along with follow up on the 2020/21 recommendations.

It was noted that the 2020/21 audits are still not fully certified as closed due to ongoing national work on whole government accounts.

21. Office of the Police and Crime Commissioner Strategic Risk Register (Report 8)

The OPCC Strategic Planning and Performance Officer highlighted the risks as set out in the paper.

Strategic Risk (SR) 8 – Failure to deliver effective and efficient collaborations with other forces commentary highlights the challenges around reaching the officer uplift target for South West Regional Organised Crime Unit (ROCU) and the retention and capacity issues within South West Forensics. Members were assured that the South West ROCU issue was picked up at the most recent GSB with the Constabulary Chief Officer for People and Organisational Development taking an action to identify what is causing the issues and report back in September. Ways are also being explored regionally to resolve the issues with regard to South West Forensics.

SR5 – Lack of public confidence in or awareness of the OPCC was discussed. The PCC met with the OPCC Contacts Team this morning and highlighted that the level of contacts into the office has more than tripled.

Members commented on the improvement in the formatting and content of both strategic risk registers over the last year which helps provide assurance to Members.

Members asked how the cost of living crisis impacts on the risk to both organisations. The PCC assured members that he has had conversations with the Chief Constable about this and both organisations are keeping a close eye on this. The potential increase in certain types of crime as a result of the cost of living crisis were discussed e.g. illegal money lending and acquisitive crime.

The financial risk was discussed and the challenge posed to the increase in the council tax precept as a result of the cost of living crisis. There are a reasonable amount of unknowns across the Medium Term Financial Plan (MTFP) period.

22. Constabulary Strategic Risk Register (Report 9)

Members thanked the Constabulary for making the requested changes to the risk register. The Constabulary Governance and Risk Manager highlighted the movement in risks as per the paper provided. Members asked if the Constabulary could move the positioning of the heat maps within the report to maximise the impact – the Constabulary don't have the technical ability to do this at the present time but will consider this in the future.

Members queried what is driving the increase in the volume of police misconduct cases – whether this is an increase in incidents or an increase in confidence to report. There has been an increase in confidence to report and feeling reports will be treated seriously and investigated transparently. Significant national issues have also caused spikes as well as local issues e.g. Bristol protests.

RESOLVED THAT the constabulary should make it clear in the dialogue the reasons for the increased volume of police misconduct cases. The increase due to confidence in reporting is positive and should be highlighted as such.

23. Business from the Chair (Report 10):

The JAC discussed the recruitment of an additional JAC Members to address quoracy risk and the recruitment of the JAC Chair. Capacity within the OPCC has caused timescales to slip but following the OPCC Review this will be a priority. It was agreed that Members will provide feedback on JAC Member/Chair role profiles and person specifications. Various ideas for recruiting into the roles were discussed.

RESOLVED THAT JAC Members should be sent the JAC Member/Chair role profiles and person specifications to provide feedback by the end of July 2022.

a) Police and Crime Board (PCB)/ Governance and Scrutiny Board (GSB) Update

The PCB has been replaced with a new structure of oversight boards. The Public Accountability Board (PAB) is held quarterly and live streamed – this will have a set agenda for the PCC to ask questions of the Chief Constable which the public can view. The new Governance and Scrutiny Board (GSB) is held in the following 2 months and deals with similar business to what the PCB did with summary minutes published on the PCC's website. Discussions are ongoing regarding the best format to deal with any urgent GSB business that might arise on a PAB month.

Members have received the minutes of the PCB meetings held on the 2nd March 2022 and 6th April 2022 as well as the GSB meetings held on 5th May 2022 and 1st June 2022. The OPCC CFO gave a summary of the discussions at the GSB on 6th July 2022:

- Chief Constable's update focused on risks around culture and confidence as well as senior leadership capacity – a new ACC will be appointed with a strategic focus particularly around communications and engagement and will put the Constabulary in line with other forces of a similar size. Attraction and retention of staff was also raised.
- Performance – discussed serious organised crime and good progress in relation to CID transformation.
- PCDA starting pay – a paper was submitted with a recommendation to increase this which was agreed.
- Draft accounts were discussed.
- Major projects – discussed Trinity Road delays.
- Corporate Communications business case was approved to expand the capacity and capability of the team.

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

There are currently 15 IOPC investigations with 11 of these relating to police conduct death or serious injury – most commonly these relate to missing persons found deceased which is an automatic referral.

c) Draft Joint Audit Committee (JAC) Annual Report 2021/22

Members had no changes to make to the report but asked that a meeting be scheduled on an annual basis prior to the production of this report to review the contents and training updates.

RESOLVED THAT that a meeting be scheduled on an annual basis (after 31st March) prior to the production of JAC Annual report to review the contents and training updates.

24. Internal Audit Reports (Report 11):

a) South West Audit Partnership (SWAP) Quarterly Update

Quarter 2 audits are in progress with fieldwork underway. Scoping for quarters 3 and 4 audits will be done in early August.

SWAP continue to deliver audits remotely with no plans to change this approach at present. The benefits of hybrid/remote working were highlighted e.g. ability to recruit candidates from any geographical location in the UK.

SWAP will be in a position to report the schedule of regional audit work planned by the next JAC meeting.

b) Internal Audit Annual Opinion and Report

A reasonable audit opinion has been offered as per the rationale outlined in the paper. Members thanked SWAP for the work on the audit opinion and for the clear wording in the report.

c) Management of Evidential Property

It was agreed that this item should be moved to the exempt section (part 2) of the meeting.

d) IT Service Desk

This audit focused on the customer journey and the risk of that failing. It was about mapping the end to end journey. This audit provides a good base for going forward. Members were assured the Constabulary are confident that with the full cooperation of the IT Service Desk that they can improve from the limited assurance position quickly.

The schedule of national issues coming forward which will inform the regional approach in relation to digital was discussed.

RESOLVED THAT SWAP will send the OPCC CFO the schedule of national issues.

e) Representative Workforce

This audit looked at the effectiveness of the controls in place to help ensure the force is representative of communities. Three recommendations were made in the report which relate to training, engaging with other police forces on best practice and widening the equality statistics reported to the People Committee.

The complexity of this area of business was highlighted and it was agreed that some wording would be added at the start of the report to provide that context.

Members commented that they are keen on not only making contact with other police forces regularly regarding best practice but being more outward looking to communities and other organisations.

The work of the outreach team was discussed.

Members will provide further thoughts on what success in this area of business looks like to them.

RESOLVED THAT:

- i. wording should be added to the start of the report which adds the context around the complexity of this area of business; and
- ii. Members will provide further thoughts on what success in this area of business looks like to them.

25. Audit Progress Review from Finance and Assets Committee (Report 12)

There are currently 155 recommendations with 57 open, 9 overdue and with the Constabulary CFO for sign off, and 89 complete. The new process is to send the Constabulary CFO the overdue recommendations by 15th of every month which can be closed for sign off more regularly.

Part 2

Items for consideration without the press and public present

- 26. Exempt Minutes of the Joint Audit Committee Meeting held on 16th March 2022 (Report 13)**
- 27. Regional Internal Audit Work (Report 14)**
 - a. Regional Digital Forensics**
 - b. Management of Evidential Property**

SEE EXEMPT MINUTES

The meeting concluded at 14:36

CHAIR

ACTION SHEET

MINUTE NUMBER	ACTION NEEDED	RESPONSIBLE MEMBER/ OFFICER	DATE DUE
Minute 19 (ii) Annual Accounts and Governance Statement 14th July 2021	<p>The Constabulary CFO discuss with the Finance Team mocking up a summary version of the Annual Accounts.</p> <p>16th March 2022: Draft to be shared with JAC Members and then a meeting to be arranged to discuss Member feedback.</p>	Constabulary CFO	Draft to be circulated to JAC Members by 29 th July 2022
Minute 32b(ii) Joint Audit Findings 20th October 2021	<p>The Constabulary should update Members on the recommendation around IT user access.</p> <p>16th March 2022: The Constabulary reported the actions taken and the external auditors will report their finding of the follow up work at the next JAC.</p> <p>19th July 2022: Inform JAC Members of any concerns from the 2021/22 IT audit fieldwork to be discussed on 1st August 2022.</p>	Grant Thornton	Update at the Sept/Oct 2022 JAC Meeting
Minute 7(i) Constabulary Strategic Risk Register 16th March 2022	<p>The Constabulary will report back on the timescales for putting in place an action plan to take forward the Data Strategy</p> <p>19th July 2022: This will be discussed at SPM in September 2022 and then an update can be given.</p>	OCC CFO	Update at the Sept/Oct 2022 JAC Meeting
Minute 10c Internal Audit Report: Criminal	A Criminal Justice Follow Up report should be presented to Members in 12 months – this should include numbers as well	SWAP	15 th March 2023

Justice 16th March 2022	as percentages		
Minute 19 (i) Annual Accounts and Governance Statement 19th July 2022	The wording in sections 5 and 6 of the Group Statement of Accounts needs to be clearer and a column should be added to the table for 2021/22	OCC CFO	Immediate
Minute 19 (ii) Annual Accounts and Governance Statement 19th July 2022	Wording should be included in the Statement of Accounts to direct people to the website for the annual gender pay report	OCC CFO	Immediate
Minute 19 (iii) Annual Accounts and Governance Statement 19th July 2022	JAC Members will feedback their full set of questions on the Statement of Accounts by the end of July 2022	JAC Members	31 st July 2022
Minute 22 Constabulary Strategic Risk Register 19th July 2022	The constabulary should make it clear in the dialogue the reasons for the increased volume of police misconduct cases. The increase due to confidence in reporting is positive and should be highlighted as such.	Constabulary Governance and Risk Manager	Sept/Oct 2022 JAC Meeting
Minute 23 Business from the Chair 19th July 2022	Send JAC Members the JAC Member/Chair role profiles and person specifications to provide feedback by the end of July 2022	OPCC CFO	Immediate
Minute 23a Draft JAC Annual Report 19th July 2022	A meeting should be scheduled on an annual basis (after 31 st March) prior to the production of JAC Annual report to review the contents and training updates.	OPCC Strategic Planning and Performance Officer	Prior to the July 2023 JAC Meeting
Minute 24d Internal Audit: IT Service Desk 19th July 2022	SWAP will send the OPCC CFO the schedule of national issues.	SWAP	Immediate

Minute 24e (i) Internal Audit: Representative Workforce 19th July 2022	Wording should be added to the start of the report which adds the context around the complexity of this area of business.	OPCC Strategic Planning and Performance Officer to liaise with SWAP	Immediate
Minute 24e (i) Internal Audit: Representative Workforce 19th July 2022	Members will provide further thoughts on what success in this area of business looks like to them.	JAC Members	Immediate

MEETING: Joint Audit Committee	DATE: 11th October 2022	AGENDA NO: 6.1
NAME OF PAPER: OPCC Strategic Risk Management Update	AUTHOR: Ben Valentine	PURPOSE: Information and Discussion

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 19th July 2022.

2. POINTS OF NOTE

The Strategic Risk Register was reviewed by the OPCC Management Board on 26th September. It was agreed there had not been anything significant enough to change any of the risk assessments: all scores remain the same.

SR1 – Governance Failure

An interim Joint Governance Framework will be signed-off which will be the same as the current framework just with some administrative updates. The OPCC will continue to work on a revised version but capacity to deliver this quickly was not achievable. The OPCC also want to do this review in depth as the current framework has not changed significantly since 2012.

OPCC policies and procedures are being reviewed and updated by an external agency.

SR2 – Failure to deliver the Police and Crime Plan

The OPCC recognise the need for better oversight of improvement activity and related outcomes.

The financial situation is likely to present a very real challenge to being able to deliver this plan.

SR3 – Financial incapability or ineffectiveness

The current economic situation is uncertain and the Medium Term Financial Plan is being drafted. However, it is already recognised there are likely to be significant savings required that may not be achieved through process efficiencies or alternative ways of working.

SR4 – Failure to engage with the public and other stakeholders

PCC and Councillor forums booked for October 2022 – February 2023 and will cover all nine council areas.

The Events & Engagement Manager role was not filled internally so may not be in place until the new year. However, an external PR agency are being used to support engagement. The VRU Comms role is due to start in quarter three of 2022/23.

SR5 – Lack of public confidence in or awareness of OPCC

Noted the continued negative media around policing at a national level. This ranges from officer level criminal acts to organisational failures and cultural problems such as six forces being put in 'special measures' by HMICFRS.

SR6 – Lack of capacity, capability, or poor wellbeing within the OPCC

OPCC is transitioning to the new structure and ways of working during September and October. Most roles have now been recruited. The business plan and work tracker have been published and the new Personal Development Review process will be launched during this period. A wellbeing strategy and people plan are also being developed.

SR7 – Failure to deliver commissioned services

The Victims Bill may introduce additional duties and demand but without funding to support.

Contracts for sexual violence therapeutic services, BASE and Adult Appropriate Adult services all ending in March 2023. Recommissioning has begun on all these.

SR8 – Failure to deliver effective and efficient collaborations with other forces

South West Chief Constables have starting to take forward options around South West Forensics.

SR9 – Failure to deliver effective and efficient collaborations or outcomes with other partners

Recognised that the changing political and economic landscape can make partnership working more challenging.

Office of the Police and Crime Commissioner for Avon and Somerset

Strategic Risk Register

October 2022

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

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	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">Joint Governance Framework overdue for review and some areas of uncertainty.New duties and expectations of PCCs arising from the national review. PCCs appear to have extra responsibility but without additional 'levers' to support delivery.Taking on any new responsibilities means there are more likely to be governance failures whilst the team learn.Proposed amendments to the Policing Protocol Order could impact PCC governance.OPCC failure to engage on the design element of the '3 Ds' ways of working.Failure to ensure effective risk management and support the delivery of service.Information governance failure.Ineffective scrutiny and oversight of services and outcomes delivered by the Constabulary including SPR.Ineffective scrutiny and oversight of the OPCC Equality Duty.Failure to ensure adequate transparency of the OPCC and/or the Constabulary.Failure to ensure Chief Constable sets appropriate culture, ethics and values.Lack of control/influence over Criminal Justice agencies or other partners.Lack of governance over initiation of collaborations or performance of collaborations.OPCC policies and procedures overdue for review.		<ul style="list-style-type: none">Lack of oversight and scrutiny of the Constabulary.Failure to deliver the Police & Crime Plan (SR2).Financial loss (SR3).Damaged reputation and reduced public confidence (SR5).Failure to deliver OPCC statutory requirements.The Constabulary and/or OPCC will be inefficient/ineffective.Failure to deliver the Beating Crime Plan.Damaged relationship with Constabulary, commissioned services or partners.Government criticism or penalties.Panel criticism.Sub-standard performance results and poor inspection outcomes.Risks not managed.Failure to improve the delivery of the broader Criminal Justice Service.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">CoS will lead a review of the OPCC which will act as a check and test of governance.OPCC Management Board (OMB) - allows greater oversight of performance, risks and issues and provides a formal decision making mechanism for non-Constabulary business.Joint Governance FrameworkOPCC policies and procedures being reviewed by external agency.OPCC self assessment of compliance with their Equality DutyOversight Boards - Performance & Accountability and Governance & Scrutiny.PCC and Chief Constable 1:1sOPCC attend CMB and other strategic meetings (open invitation from the CC).Joint Audit Committee, External Audit, Internal Audit and annual governance statement.Police and Crime Panel meetings.COG attendance at weekly OPCC SLT.Compliance with statutory reporting requirements.Victim Services appointed and managed by the OPCC Commissioning Team.Independent scrutiny panels for complaints, use of police powers & OOC.Transparency ChecklistConstabulary governance redesigned through 2022; this will allow greater oversight of risk and assurance by the OPCC.OPCC Information Governance Group meets 6 weekly to ensure compliance with GDPR and DPA 2018.	Nov-22	CoS	<ul style="list-style-type: none">New organisational structure being implemented during Sept and Oct. Business Plan and related workstream tracker to be published during this implementation period.		
	Oct-22	Director of P&A	<ul style="list-style-type: none">Highlight report needs to be refreshed/reinvigorated to reflect new Police & Crime Plan and Business Plan.		
	Oct-22	CoS CFO	<ul style="list-style-type: none">OPCC and ASP have done an initial review and the joint feedback is currently being worked on by the OPCC to create a first draft. Best practice examples being researched.Joint Governance Framework review due to be finalised in July 22.		
	Nov-22	Head of HR & BS	<ul style="list-style-type: none">Will form part of new Business Plan. Initial assessment discussed with CoS and Head of HR & BS. Worked delayed due to lack of capacity.		
	Oct-22	CoS	<ul style="list-style-type: none">Replaced PCB and together will continue to be the principal joint decision making forum and provides the PCC formal oversight of the Constabulary.		
		CoS	<ul style="list-style-type: none">Formalised OPCC attendance at Strategic Planning Meeting (from Jan 22).		
		CFO	<ul style="list-style-type: none">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.		
		PCC			
		CoS			
		CoS	<ul style="list-style-type: none">Amended Specified Information Order - quarterly performance report published and complaints overview on PCC website.		
		Director of PP&C			
		Director of P&A			
		Head of HR & BS			
		Director of P&A	<ul style="list-style-type: none">CoPaCC transparency award received for many years (not running 2022).New constabulary governance framework implemented but not all KPQs assessed and risk management process not fully embedded.		
		Director of P&A			

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver the Police and Crime Plan	SR2	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">• Plan is broad and ambitious.• Lack of oversight of improvement activity and related outcomes.• 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.• Prevention is hard to measure/evidence and needs more than the police to deliver.• Internal police culture and leadership at an operational level.• Male violence against women and girls (includes the national rape crisis) carries significant volume and harm.• Disproportionate outcomes particularly for Black, Asian, mixed and minoritised communities.• Workforce not representative of the communities of A&S; insufficient progress has been made.• Lack of capacity/capability within the Constabulary - significant vacancies in CID; inexperienced workforce in Patrol concern about demand and capacity and staff turnover in Comms.• Lack of oversight and scrutiny of the Constabulary.• Positive Outcomes - not seeing the improvements hoped for.• Police response to 'neighbourhood crimes' does not meet public expectations.• Court backlogs means justice is not being delivered effectively or efficiently.• Lack of control/influence over partnership agencies e.g. CJS.• More officers will result in more people going through an already overstretched criminal justice system.• Constabulary staff survey results show a decline in 2021.		<ul style="list-style-type: none">• Loss of legitimacy in the OPCC and Constabulary.• Loss of public confidence/trust in the OPCC (SR4) and Constabulary.• Undermines the Peelian Principle of policing by consent.• Failure to keep people safe.• Failure to protect and support vulnerable people.• Failure to bring offenders to justice.• People will feel unsafe.• Police and Crime Panel criticism and/or fail to agree precept increase.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">• Police and Crime Plan 2021-25 engagement.• Governance and scrutiny arrangements will be reviewed during 2022.	Oct-22	CoS	<ul style="list-style-type: none">• Final version published Jan 22. Public digital platform delayed due to lack of capacity. PCC planning 'internal' ASP roadshow.• OPCC and ASP have done an initial review and the joint feedback is currently being worked on by the OPCC to create a first draft. Best practice examples being researched.• A proposed new Director of Performance & Accountability will bring together scrutiny functions into new team, providing enhanced oversight and support to the PCC in this space.		
	Oct-22	CFO			
<ul style="list-style-type: none">• OPCC Business Plan to focus the work of the OPCC on the Police and Crime Plan• Local plans will be developed to further engage partners	Oct-22	CoS	<ul style="list-style-type: none">• Five strategic aims and key deliverables agreed. Will be published with related workstream tracker during the Sept/Oct implementation period.• BANES, N Somerset, Somerset & S Glos have had content approved by respective Boards. Bristol target date pushed back to Nov.• OPCC will coordinate design and publication of these.		
	Sep-22	Director of PP&C			
<ul style="list-style-type: none">• Police and Crime Board (PCB) discusses performance, assurance and risk• PCC and Chief Constable 1:1s• OPCC attend CMB and other strategic meetings (open invitation from the CC).• Audits and Inspections (HMICFRS & SWAP) overseen by Joint Audit Committee• Internal assurance mechanisms are in place to evaluate delivery of the Plan's objectives• Oversight of all strategic constabulary data through Qlik• Contacts analysis		CoS	<ul style="list-style-type: none">• 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. OPCC renewed attendance at SPM.• Improved visibility of performance and risk through the Constabulary Integrated Performance & Quality Report.• Performance reporting of new plan being developed for public facing reporting and PCB.		
		PCC			
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		CFO			
		CFO			
		Director of P&A			
	Director of P&A				

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">● Pay awards may exceed central government projections and effectively be unfunded.● Cost increases due to inflation and interest rates - inflation in 2022 significantly higher than expected; also resulting in higher interest rates which make debt more expensive to service.● 3 year settlement from 2022/23 with additional central funding for Op Uplift only.● May not be able to achieve maximum precept increase from 2023/24 onwards; especially considering 'cost of living' crisis already impacting the public.● Time required for the new PCC to establish budget and estates strategies● Austerity and uncertainty caused by COVID-19 and Brexit: both for policing and the wider economy● Risks around pension funds due to wider economic impact.● Increasing pension costs for officers and staff schemes; although this will probably be funded.● Capital budget not fully funded in 2025/26 – borrowing already at prudent levels and diminishing potential for capital receipts.● National work will require local funding with no control over decision making e.g. ESMCP, NPAS, national IT.● Uncertainty of local costs in high value areas: IT and replacement of SAP.		<ul style="list-style-type: none">● As officer numbers are protected it may mean using officers in roles currently undertaken by civilians if other savings do not materialise.● Failure to set a sustainable revenue budget or capital plan across the medium term.● The need for further savings after 10 years of austerity presents further challenges.● Failure to meet heightened expectations of stakeholders.● Loss of public confidence (SR5).● Unable to fund adequate or minimum service.● Unable to fund delivery of PCC priorities (SR2).● Unable to afford change.● Revenue budget underspends may undermine support from PCP for sustainable increases to the precept.● Failure to ensure value for money.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">● Joint work on savings plans being progressed through SPM in 2022. Includes consideration of 'spend to save' plans.● Medium and long term financial planning.● Regular oversight of revenue & capital budget.● Maintain adequate risk-assessed reserves.● Subject to external and internal audit both overseen by the Joint Audit Committee.● Treasury Management strategy in place outcomes reviewed by CFOs.● HMICFRS inspection regime.		CFO CFO CFO CFO CFO CFO CFO	<ul style="list-style-type: none">● MTFP after planned savings: 2022/23 £2.7 million (surplus) 2023/24 -£0.2 million 2024/25 £0.3 million (surplus) 2025/26 -£3.6 million 2026/27 -£6.2 million		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to engage with the public and other stakeholders	SR4	Chief of Staff	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">• Limited resources within the OPCC to support meaningful and proactive engagement; staffing reduced by 1/3 from Q3 21/22.• Engagement methods do not always reach a wide audience or different communities or groups; failure to engage with young people.• Lack of awareness from the public.• Police and Crime Plan has not been properly 'launched'. Local plans will be ready before this happens and partners will want to publicise. Conflicting priorities.		<ul style="list-style-type: none">• Reputational damage to both the OPCC and Constabulary.• Loss of legitimacy in both the OPCC and Constabulary.• Lack of public confidence in or awareness of OPCC (SR5).• Partnership relationships damaged.• 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.• Police and Crime Plan and delivery not aligned to public concerns and priorities (SR10 & SR2).			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">• PCC - Councillor forums• PCC - Constabulary roadshow• PCC engagement two days a week.• Two new proposed roles created from the review including an Engagement & Events Manager.• External PR agency supporting engagement.• Creation of an overarching strategic approach to communications to work in a more focused way on strategic priorities and objectives.• Creation of tactical communications plans for particular workstreams (including public engagement/events) with ownership and delivery allocated to one person who is accountable.• OCC/OPCC Corp Comms joint meetings.• Calendar of regular media appearances / communications activities which will also link to national days or weeks where relevant.• Oversight of Operation Remedy Communications Plan through ongoing meeting structure.• Joint working with the Constabulary on EDI portfolio.• Revised stakeholder mapping and management.• New contact management system.	Oct-22	Head of C&E	<ul style="list-style-type: none">• 9 forums taking place from October 22 - February 23• Roadshow delayed due to capacity within C&E team to support.• Permanent E&E role not filled internally so will go to external recruitment in Oct. VRU Comms role due to start in Q3 22/23.• Strategy has been developed for new PCC with overarching theme focusing on vulnerable and under-represented communities to build trust and confidence.		
	Nov-22	Head of C&E			
	Oct-22	Head of C&E			
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Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of public confidence in or awareness of OPCC	SR5	Chief of Staff	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">● Risk that the new PCC fails to deliver on manifesto pledges and/or P&C Plan.● A lot of negative media attention about the problems in policing - public confidence in the police is falling and this is inextricably linked to confidence in the PCC.● Failure to deliver outcomes in terms of disproportionality (ethnicity), VAWG or 'green agenda'.● Governance failure likely to damage confidence in PCC (SR1).● The increased visibility of performance presents both an opportunity and risk to confidence depending on that performance.● Limited resources within the OPCC to support meaningful and proactive engagement; staff vacancy has meant capacity reduced by 1/3 from Q3 21/22.● PCC engagement will increase contacts and raise expectations which the OPCC are not resourced to deliver.● Policing failures/adverse incidents (even at an operational level e.g. policing of protests/riots) can impact on the perception of the OPCC also.● Failure to engage with the diverse public (especially young people) and other stakeholders (SR4).● Failure to deliver the Police and Crime Plan (SR2).● Public expectation of the PCC role may not be matched by available funding or powers of the PCC.● Failure of the Constabulary to deliver Op Uplift or failure to improve outcomes.● Court backlogs and national rape crisis reduces confidence in the entire criminal justice system.● Misconduct hearings for police officers may be delayed or LQCs may be risk averse due to potential personal liability in relation to sanctions. Fewer LQCs available.		<ul style="list-style-type: none">● Loss of legitimacy in the OPCC.● Failure to demonstrate value for money.● Could undermine the working relationship between the Constabulary and OPCC.● Police and Crime Panel failure to support precept increases.● Low voter turnout in PCC elections.● Loss of political support for the need for PCCs.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">● Police and Crime Plan 2021-25 raises profile of work of OPCC.● Improve data capture about confidence in the PCC.● Engagement activity recorded against SR4 is the primary direct mitigation against this risk.● Discharging good governance (SR1) and delivery of the Police and Crime Plan (SR2) are critical to ensuring confidence in the PCC.● Gold Groups manage critical issues of public confidence.	Nov-22 Oct-22	CoS Director of P&A Head of C&E PCC / CoS Head of C&E	<ul style="list-style-type: none">● Final version published Jan 22. Launch and digital platform delayed due to capacity.● 34.5% of precept survey respondents and 26.7% local survey respondents (2 Qs) had confidence in the PCC.● The OPCC has a standing invite to all Gold Groups.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of capacity, capability or poor wellbeing within the OPCC	SR6	CoS	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">Office is not currently resourced/structured to be able to fully realise the new PCC's ambitions.Lack of HR support for the Head of HR & BS.Additional engagement by PCC increasing demand on OPCC.Demand too high for current resource levels - no clear direction on demand reduction.Loss of skills and experience including senior roles and four maternity leaves and cover in 2021-23.Change to OPCC structure and roles as a result of the review commissioned by the PCC.Small size of the organisation and varied specialisms also makes building resilience challenging.A number of single points of failure within the OPCC (can cause risk to materialise temporarily during periods of prolonged absence).		<ul style="list-style-type: none">Increased likelihood of materialisation of all other strategic risks through delivery failure.Delivery of work is late or not to standards of quality desired.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">OPCC is subject of review led by the Chief of Staff. Resource planning is part of OMB and informal SLT - all vacancies are being filled.Wellbeing strategy and people planPDR process and regular supervisory sessions.Annual staff survey which forms the basis of a delivery plan. Skills matrix maintained.Training and development budget maintained.Salary levels set at a reasonable market rate and in line with other OPCCs.Regular team meetings to share knowledge and resolve issues.Values and teamwork embedded and recruited to improving retention.	Nov-22	CoS SLT Head of HR & BS SLT CoS SLT CFO CoS/CFO SLT SLT	<ul style="list-style-type: none">New organisational structure being implemented during Sept and Oct.Need to bring together, structure and lead new Performance & Accountability Directorate.Business Plan and related workstream tracker to be published during this implementation period which will provide strategic direction of resources and will be used to manage demand. Several new roles filled internally, further recruitment taking place throughout Q3 22/23. <ul style="list-style-type: none">New plan being developed through Q2 and Q3 of 22/23.PDR process to be re-launched in Q3 22/23.No OPCC annual survey in 2021. Pulse survey run in March 22 showed 83% were happy or very happy at work. However 57% rated their wellbeing at work positively, and only a third commented positively on work-life balance. Staff survey in Q3 22/23.Skills matrix refreshed as part of the review with organisational and team requirements identified. However the OPCC will need to identify where there are skills gap for people in those roles and provide appropriate development.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver commissioned services	SR7	Director of PP&C	4	3	12
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">Victims Bill may introduce additional duties and demand but without funding to support.Inflationary pressures on these services - some working on the same budget for many years.Increasing demand.Backlogs in Lighthouse (the primary commissioned service).Lack of robust performance framework around commissioned services.Additional demand on victim support services; particularly DA and SV.Significant additional reporting requirements for compliance purposes.Services without sustainable funding and cliff-edge arrangements.Contracts ending in March 23 - sexual violence therapeutic services, BASE and Adult Appropriate Adult services		<ul style="list-style-type: none">Failure to support victims particularly vulnerable victims - PCP Priority 1 (SR2).Loss of public confidence in or awareness of OPCC (SR5).Relationship with Constabulary and partners.Reduction or withdrawal of victims grant from Government.Failure to devolve further funding/commissioning.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">Re-commissioning process for services ending March 23.Commissioning Strategy being developed for Q3 22/23.Lighthouse victims' service jointly established with the Constabulary: service under joint review.Maintain a sufficiently resourced and prioritised commissioning team within the OPCC.Victim Services Provider forum and AWP Partnership Board are regular joint strategic meetings with commissioned services.Scan and apply for additional funding as available.	Oct-22	Director of PP&C	<ul style="list-style-type: none">Processes commenced with each process owned by a Senior PP&C Manager.		
	Oct-22	Director of PP&C			
	Oct-22	Director of PP&C	<ul style="list-style-type: none">Final report to SPM in Sept 22 and GSB in Oct 22.PP&C team at full establishment after review process.		
		Director of PP&C			
		Director of PP&C	<ul style="list-style-type: none">£1.6 million in additional funding achieved in 2021/22.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations with other forces	SR8	Chief of Staff	4	3	12
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">● SWROCU projected to fall short of Uplift target for 31/03/23.● Challenges with staff retention and capacity in South West Forensics.● Ineffective governance and scrutiny over existing collaborations.● Failure to agree effective models for collaboration.● Increased funding for police means the imperative to collaborate is not so pressing.● Ineffective governance and ownership of regional projects and programmes.● Tension between local forces and collaborations in terms of competing interests and lack of uniformity of people and processes.● Lack of direct influence/control in order to make changes i.e. everything must be done by (multi-force) committee.● NPAS, which A&S OPCC are the regional lead for, is particularly challenging.		<ul style="list-style-type: none">● Governance failure as a duty of the PCC (SR1).● Failure to deliver value for money.● Failure to deliver specific services provided by existing collaborations.● Inefficient compared to other regions/areas.● Criticism from HMICFRS.● Government scrutiny/intervention.● Lack of resilience otherwise provided by a collaboration.● Forced to accept others terms from future alliances or mergers.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">● SW Chief Constables working through options for SW Forensics.● South West Regional PCCs are politically aligned and have agreed to collaborate.● Strategic Collaboration Governance.● Regional commissioning and programme boards and policy officer.● SWAP appointed as Internal Auditor (from April 2019) - working in partnership with other regional forces.● Regional ACC is in place (in line with HMICFRS recommendations).	Nov-22 Nov-22	CoS CoS CoS CFO CFO	<ul style="list-style-type: none">● SW Regional Policy and Research Officer started in 2022. Improving governance of collaboration performance is one of their workstreams.● Op Scorpion - regional anti-drugs operation - has taken place twice in 2022 with a further operation planned later in the year.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations or outcomes with other partners	SR9	Chief of Staff	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			
<ul style="list-style-type: none">● Lack of control/influence over other criminal justice agencies.● New duties and expectations of PCCs arising from the national review. PCCs appear to have extra responsibility but without additional 'levers' to support delivery.● 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.● 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.● Failure to put in place effective governance and ownership of partnership working.● Differing priorities and leadership of agencies.● Changing political and economic landscape can make partnership working more challenging.● Lack of meaningful 'live' information sharing.● Lack of OPCC oversight of safeguarding across A&S.		<ul style="list-style-type: none">● Governance failure as a duty of the PCC (SR1).● Failure to deliver the Police and Crime Plan (SR2).● Failure to deliver a whole systems approach to crime and continue the 'revolving door' of offending and victimisation.● Failure to deliver value for money.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none">● Development of local police and crime [community safety] plans for each CSP area.● Partnership Strategy being developed for Q3 22/23.● PCC chairs LCJB and OPCC continue to be represented at CSPs, Children's Trusts, Health and Wellbeing Boards.● Meetings (outside of Boards) with LA chairs/CEOs; CSP Chairs.● PP&C team have leads for victims, CJS and reducing re-offending.● Violence Reduction Units.● PCC applying to sit on Fire Authorities.● Information sharing relevant to all partnership working; particularly CJ, reducing reoffending and VRUs.	Oct-22 Oct-22	Director of PP&C Director of PP&C CoS	● BANES, N Somerset, Somerset & S Glos have had content approved by respective Boards. Bristol target date pushed back to Nov. OPCC will coordinate design and publication of these.		
	Nov-22	CoS Director of PP&C Director of PP&C CoS Respective Strategic Groups	● HO confirmed A&S increased funding for 2022/23 - 2024/25. ● PCC accepted onto D&SFRS; need to attend AFRS Authority meeting to progress. ● PCC Chairs multi-agency Data Accelerator Group.		



MEETING NAME	DATE	AGENDA NO
Joint Audit Committee & Constabulary Management Board	11 th October 2022 & 27 th October 2022	Item 7 (JAC) Item 4.2 (CMB)
DIRECTORATE / DEPARTMENT	AUTHOR	COG SPONSOR
Portfolio Management Office	9796 Michael Flay, Governance, Risk and Organisational Learning Manager	DCC Watson
NAME OF PAPER	PURPOSE OF THE PAPER	SESSION
Constabulary Corporate Risk Register Report	Information	Open

1. PURPOSE OF REPORT

This report provides the Joint Audit Committee (JAC) members with a summary of Avon and Somerset Constabulary (ASC) Corporate Risk Register. Following the JAC meeting, this paper will be presented to the Constabulary Management Board on 27th October 2022.

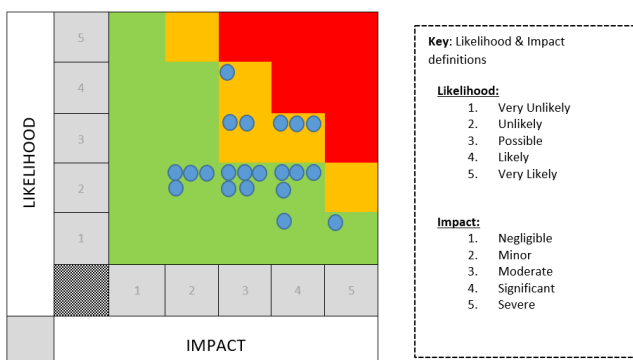
The content of this report was informed by the outcomes of the Risk Management Advisory Group meeting held on Wednesday 5th October 2022.

2. QUARTERLY ANALYSIS OF OUR ORGANISATIONAL RISK REGISTER

The constabulary has (as of 27th September 2022), a total of **137** risks captured across our organisational risk register. This figure represents an increase from the last reporting period of **25** additional risks being identified and managed. One of the drivers behind this increase is the embedding of risk management practices at directorate level, which is managed by our cohort of Improvement Consultants, with my role maintaining oversight of the wider risk management framework.

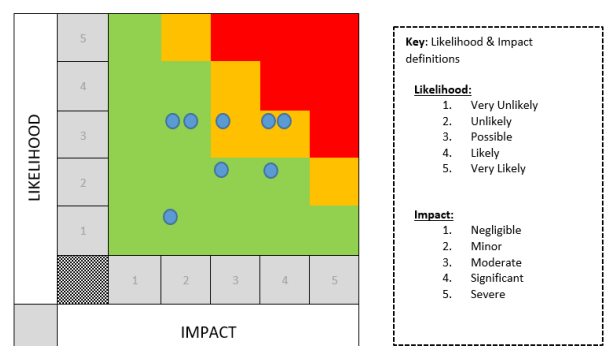
Through the analysis undertaken, we have produced a selection of 'heat maps' of organisational risk type, showing the overall number of risks by type based on their mitigated assessment of likelihood and impact of materialising. See Figure 1 below.

Governance



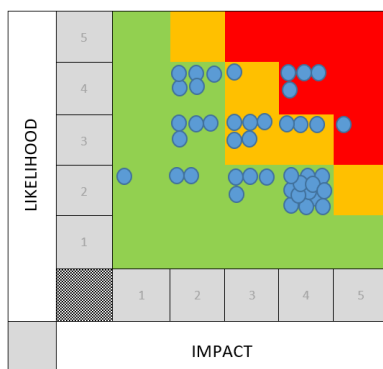
- **21** risks this reporting period, down **5** from July 2022 report
- Minor reduction in average mitigated score, from average of **8** in July to **7** in this reporting period.

Financial



- **8** risks this reporting period, an increase of **1** from July 2022 report
- The new risk 3 x Likelihood and 2 x Impact.

Service Delivery



Key: Likelihood & Impact definitions

Likelihood:

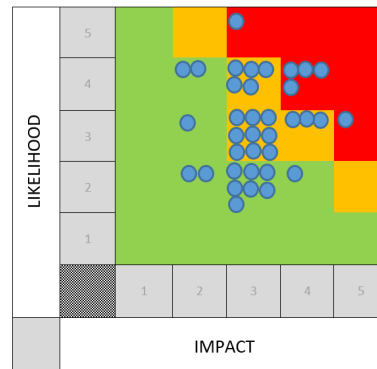
1. Very Unlikely
2. Unlikely
3. Possible
4. Likely
5. Very Likely

Impact:

1. Negligible
2. Minor
3. Moderate
4. Significant
5. Severe

- An increase of 1 this reporting period, bringing the total of service delivery risks to 43.
- No change in the average mitigation score, which remains at 9

People



Key: Likelihood & Impact definitions

Likelihood:

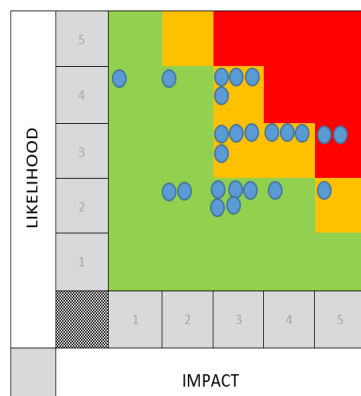
1. Very Unlikely
2. Unlikely
3. Possible
4. Likely
5. Very Likely

Impact:

1. Negligible
2. Minor
3. Moderate
4. Significant
5. Severe

- An increase of 9 new risks captured in this reporting period, increasing the total number of People risks to 35
- The average mitigation score has increased from 9 in the last reporting period to 10 this period.

Information Governance, Digital and Data



Key: Likelihood & Impact definitions

Likelihood:

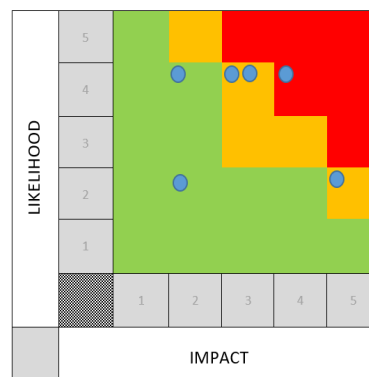
1. Very Unlikely
2. Unlikely
3. Possible
4. Likely
5. Very Likely

Impact:

1. Negligible
2. Minor
3. Moderate
4. Significant
5. Severe

- Sizeable increase of 16 risks recorded, bring the total to 24 this reporting period.
- Naturally, this increase has seen the average mitigated risk score increase from 8 to 9.
- The increase reflects the implementation of our intent stated in the last risk report to better identify and reflect Information Governance risks across the organisation.

Infrastructure and Assets



Key: Likelihood & Impact definitions

Likelihood:

1. Very Unlikely
2. Unlikely
3. Possible
4. Likely
5. Very Likely

Impact:

1. Negligible
2. Minor
3. Moderate
4. Significant
5. Severe

- 3 new risks added, bring the total up to 6 from the last reporting period.
- Average risk mitigation score increased to 11, from 8, both are slightly rounded up.

Figure 1: Six heats maps visualising the risk type categories and assessed level of mitigated risks within each category using data from the organisational risk register.

3. CORPORATE RISK REPORT - HEADLINES

The six corporate risks records, with the page numbers for each record within this report are listed below

Full details for each risk, including rationale for risk score changes can be found in the update section of the corporate risk records on the relevant page of this report.

Corporate Risk 1: Pages 5 through 8**Governance arrangements are not understood, appropriately applied and are ineffective**

The risk management advisory group have taken the decision to retain the current risk score, with the unmitigated assessment rising from remaining as **12**, and the mitigated assessment remaining as **9**.

Corporate Risk 2: Pages 9 through 13**Inability to deliver a sustainably balanced budget**

This risk was reviewed by the Constabulary Chief Finance Officer on 4th October on behalf of members of Chief Officer Group. The content the risk record was updated and an assessment of the risk score was made. Our unmitigated assessment of this risk has increased to **25**, and based on the internal controls and mitigating activities, we assess the mitigated score to be **16**, which is an increase from the last reporting period.

Corporate Risk 3: Pages 14 through 17**Failure to meet expectations of improved performance and service delivery**

The risk management advisory group have taken the decision to retain the current risk score, with unmitigated assessment as **20** and the mitigated assessment of the risk being **12**.

Corporate Risk 4: Pages 18 through 22**Failure to grow, develop and then maintain the workforce and leadership culture, capacity, and capability**

There is no change to the mitigated risk value, which remains as **15**.

Corporate Risk 5: Pages 23 through 26**Information Governance practices, data and digital assets are not governed and controlled or used legitimately, ethically, appropriately, or effectively for policing purposes**

The risk management advisory group have taken the decision to retain the current risk score, with unmitigated assessment still being **20** and the mitigated assessment of the risk remaining at **16**.

Corporate Risk 6: Pages 27 through 29**Failure to maintain, invest in or optimise our infrastructure and assets**

We have taken the decision to increase the current risk score, with unmitigated assessment as remaining at **15** and the mitigated assessment of the risk increasing to **12**.

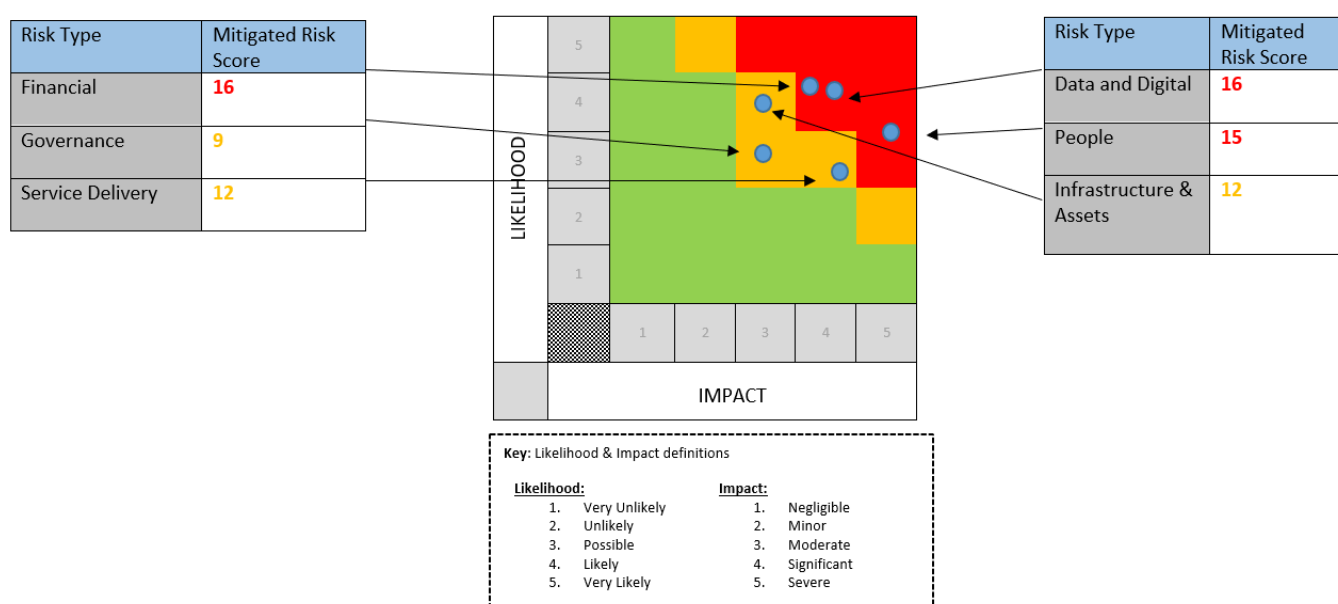


Figure 2: Heat Map of our six Corporate Risks, by their mitigated risk score.

4. SWAP AUDIT Q3 2022/23

SWAP is due to commence an audit of our risk management framework, starting Thursday 13th October, concluding Friday 21st October. The report will be presented to Joint Audit Committee in December 2022.

5. RECOMMENDATIONS FOR THE COMMITTEE

There are no specific recommendations to present to the committee. I welcome your observations and feedback on our developing risk management framework and will be available to respond to members questions during the meeting.



CORPORATE RISK 1: GOVERNANCE

OCTOBER 2022

Corporate Risk - overview information

Corporate Risk URN	PR000740	Current Mitigated Score	9
Corporate Risk Title	Governance arrangements are not understood, appropriately applied and are ineffective	Mitigated Impact Score	3
Corporate Risk Owner(s)	Sarah Crew, Nikki Watson, Nick Adams, Dan Wood, Jon Reilly, Will White	Mitigated Likelihood Score	3
		Date of Risk Review	05/10/2022
Corporate Risk Description	We are very clear on our vision to provide outstanding policing. Within a professional environment as large and complex as Policing, effective and well-understood governance arrangements are critical to keeping us on track. A robust governance framework will help us ensure we are fulfilling our mission to Serve, Protect and Respect Avon and Somerset's communities. Furthermore, it will enable the delivery of our vision for outstanding policing. The starting point for good governance is having absolute clarity on the rules within which we choose to (and indeed must) operate to ensure consistent, transparent, evidence-based and ethical decision making.		

Corporate Risk initial assessment - unmitigated risk

Unmitigated Assessment	12
Unmitigated Impact Score	4
Unmitigated Likelihood Score	3

Rationale

The constabulary adheres to the CIPFA*: Delivering Good Governance in Local Government (2016) framework, which sets the standard for local authority governance in the UK. Furthermore, the publication of the International Framework: Good Governance in the Public Sector (CIPFA/IFAC**, 2014), contains seven principles for good governance applicable to local government, which the constabulary has adopted and built its own governance framework around. The principal statutory framework within which the corporations sole (ASC and OPCC) operate includes the:

following:

- Police Reform and Social Responsibility Act 2011
- Policing Protocol Order 2011
- Financial Management Code of Practice (Home Office, 2013)
- Strategic Policing Requirement (Home Office, 2015)

Without a framework in place to adhere and comply with the requirements outlined in these frameworks, we would be vulnerable to scrutiny from several sources, and exposed to reputation damages undermining confidence in policing.

We also recognise that the scheme of governance between the Constabulary and Police and Crime Commissioners Office is yet to be refreshed since the change of PCC. We will need to reflect and respond accordingly to any changes in an update version of the scheme, introducing controls into our governance framework.

Corporate Risk latest assessment - mitigated risk

Mitigated Assessment

9

Mitigated Impact Score

3

Mitigated Likelihood Score

3

Rationale

A joint scheme of governance is established between the Constabulary and Office on the PCC, as required under statutory frameworks noted above. The primary purpose of the Scheme of Governance is to:

- Set out the respective roles of the PCC and Chief Constable;
- Set out the common understanding and agreed ways in which certain functions will be governed and managed to enable proper and effective management of the Constabulary
- Set out the delegations by the PCC and the CC to give effect to that common understanding
- Incorporate Financial Regulations and Standing Orders relating to contracts.

The Constabulary has provided feedback on the planned refresh of the joint scheme of governance, we are awaiting further communication on the timescales for the finalisation of the new framework from the commissioners office.

The constabulary implemented its current governance framework in February 2021 which has been described in our Governance Framework Handbook, available on our Intranet pages. Our framework aligns to the seven CIPFA principles of good governance, and as part of the CIPFA framework compliance, an annual governance statement is written each year to accompany the annual statements of accounts, providing an annual checkpoint for an internal self-assessment of our governance, risk management and internal controls. This document is made available to the public.

Each meeting in our governance framework has a defined Terms of Reference (ToR), which are monitored regularly and updated, formal annual reviews as part of our internal controls. The ToR for each meeting specific the level of responsibility and scrutiny monitoring service delivery and business functions. Further internal controls are referenced in the Governance Handbook, such as Risk Management, Change Commissioning, Performance Management and Assurance Management.

The OPCC has launched its Performance and Accountability Board, as well as the Governance and Scrutiny Board following a review of their governance arrangements in how they hold to account the Chief Constable and her team for the delivery of policing services.

We are making significant progress with the planning and implementation of the recommendations from the Leapwise review. Their final report was presented in June 2022, and alongside recommendations for improvements there was acknowledgement of our "**clear, comprehensive model**" aligned to CIPFA principles and a level "**exceptional documentation**", specifically our Governance Handbook which clearly outlines governance structures and practices, and documentation is regularly updated for Committees.

Our Portfolio Management Office have written a delivery plan of activity and have already completed several of the required activities. These include:

- Rewriting of governance committee terms of reference, incorporating changes such as overall reduction in meetings, revised focus on specific themes and a review of membership for each forum
- Revised templates for governance documentation have been designed and went live for the October cycle of governance meetings.
- Producing guidance for deployment of micro-commissioning menu in Governance Meetings for Chairs
- Producing briefing notes for meeting chairs and presenters to support the right behaviours and culture.

However, not all changes are 'live' yet, with the Change Portfolio Committee coming online in October and discussions over the establishment of an Operational Improvement Committee also scheduled for October. The new change commissioning process is close to being agreed and communicated, and during the autumn the Governance Handbook will be re-written to include all of the changes and published on our pocketbook intranet site.

Earlier assessments

Mitigated risk score Q4 2021/22	8
Mitigated risk score Q1 2022/23	9
Mitigated risk score Q2 2022/23	9
Mitigated risk score Q3 2022/23	

Corporate Risk - audit trail of risk management

Date of update	PMO notes
05/10/2022	<p>The risk was reviewed by the Risk Management Advisory Group on 5th October 2022.</p> <p>Good progress is being made with the planned changes to the governance framework, but as these are not yet fully implemented, we took the decision to retain the current level of risk score (9), and intend to review this position again in December.</p> <p>By the time we review this risk again in December, we are optimistic that all recommendations will be complete and we can assess the risk with a view to reducing the mitigated score.</p>
28/06/2022	<p>The risk was reviewed by the Risk Management Advisory Group on 28th June 2022.</p> <p>While we have been fairly stable through Q1 of 2022/23, we know that in Q2 and beyond, we will make changes to the governance arrangements following the Leapwise review recommendations. There is a considerable amount of planning, coordination and communication to ensure that the changes being made to our governance structure are understood and appropriately executed by internal stakeholders. In addition, there is a requirement to refresh several documents such as Terms of Reference(s) and the Governance Handbook, which the review cited as 'exceptional documentation'.</p> <p>Effective risk management is forward looking, and we know the challenge ahead of us is to successfully implement the recommended improvements and without clear communication and execution of the change, the understanding and application of governance may be affected.</p> <p>It is for these reasons, we have increased the unmitigated score to 12 and the mitigated score to 9, to be reviewed again in September 2022 when the implementation is under way / complete in respect of changes to the governance framework.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 14th September 2022.</p>
16/02/2022	<p>This risk was reviewed at the Risk Management Advisory Group on 15th February by members of Chief Officer Group. The content the risk record was agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 10, and based on the internal controls and mitigating activities, we assess the mitigated score to be 8.</p> <p>Our rationale for the risk being reduced is that we believe that we have implemented the processes, structures and guidance to support the discharge of effective governance across the organisation. The restructuring of the organisation enabling services in 2021 created the Portfolio Management Office, whose remit is to provide enterprise level support across our corporate change projects, governance, risk management and strategic planning cycle.</p> <p>Our new governance framework has bedded down into the organisation over the last 12 months and the focus is now shifting to optimising our leadership and culture to make our decision-making even more effective, through the work with Leapwise.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 28th June 2022. At this time, we will have received conclusions from Leapwise in their assessment of our governance arrangements.</p>



CORPORATE RISK 2: FINANCE

OCTOBER 2022

Corporate Risk - overview information

Corporate Risk URN	PR000735	Current Mitigated Score	16
Corporate Risk Title	Inability to deliver a sustainably balanced budget	Mitigated Impact Score	4
Corporate Risk Owner(s)	Sarah Crew, Nikki Watson, Nick Adams, Dan Wood, Jon Reilly, Will White	Mitigated Likelihood Score	4
		Date of Risk Review	05/10/2022
Corporate Risk Description	<p>Our ability to deliver quality policing services and value for money for residents of Avon and Somerset is dependent of our ability to put the Constabulary on a sustainable financial footing allowing us to invest in the needs of the present without compromising the ability to meet the challenges of the medium to longer term.</p> <p>Prudent financial management and sustainable investment enable the organisation to work towards delivery of its strategic objectives and also those set out in the Police and Crime Plan</p>		

Corporate Risk initial assessment - unmitigated risk

Unmitigated Assessment	25
Unmitigated Impact Score	5
Unmitigated Likelihood Score	5
	<p>The Government has provided a confirmed grant funding settlement for 2022/23, and indicative figures for 2023/24 and 2024/25 to support improved medium term financial planning. We remain confident that the Government is committed to the increases to police officer numbers and therefore we believe there to be commitment to the indicative grant figures for 23/24 and 24/25. We do however recognise that wider economic uncertainties, and changing fiscal policy priorities of a new administration may result in a review of grant funding into policing;</p> <p>The Government has confirmed that PCC's will have flexibility of up to £10 increases in the average council tax bill each year between 2022/23 and 2024/25. An increase of £10 was applied to the precept in Avon and Somerset in setting the 2022/23 budget and increases of £10 p.a. in each of the next two years remains our planning assumption. We acknowledge that increases to council tax funding against a backdrop of cost-of-living pressures will present challenges, and therefore will work closely with the OPCC to understand if any different scenarios should be modelled and considered. In broad terms each £1 on our precept generates c. £0.6m in additional funding;</p>

Rationale

The Home Office has continued to acknowledge the need for a review of the formula used to distribute grant funding and has commissioned work to formally review this. In 2022/23 Avon and Somerset will receive the equivalent of £122.98 per head of population in grant funding, compared to a national average of £153.66 – an overall difference the equivalent of £52.7m. While we would be hopeful that the review into the formula goes some way to addressing this position, we recognise the uncertainty of the review and the will to see the outcome fully implemented. We are therefore making no assumption as to whether the review results in an increase or decrease to our grant funding position, but will continue to keep this in view;

We recognise several revenue cost uncertainties in the short and medium term, including: -

- Inflationary pay increases expected annually – Our last MTFP (as of February 2022) assumed that pay would increase by 3.5% in 2022/23, 2.5% in 2023/24 and 2% in 2024/25, in line with NPCC position. The actual pay award for officers was settled with an increase of £1.9k to each spinal point throughout the ranks. The police staff pay award was originally settled at 2.1% (w/e from April not September as has been tradition), however this is subject to renegotiation and is expected to be brought more in line with that agreed for police officers. The cost of this exceeds our 3.5% assumption, however additional grant funding has been made available (£140m in total for policing in 22/23) which offsets these cost pressures to a large extent. Future pay awards are likely to exceed our previous assumptions, and consequently we recognise there will be need to adjust these assumptions as part of our new MTFP. We will work closely with regional and national forces to ensure our assumptions mirror those being made by others;
- Incremental pay increases driven by an inexperienced workforce becoming more experienced over time will increase the average cost of an officer in the long term. The impact of this is unlikely to be felt until the final years of the MTFP and beyond, and therefore is likely to be a key area of discussion as part of the next Spending Review discussions;
- Pensions costs are likely to see increases in employer contribution costs because of valuation exercises which are ongoing at present. These valuations will consider a range of factors, including the impact of the wider economic challenges and the costs and impacts of delivering McCloud remedy. These valuations will set employer contribution rates for police staff pensions w/e from April 2023 (we expect indications from actuaries on this in the coming weeks) and for police officer pensions w/e from April 2024 (which we won't know until autumn 2023).
- Inflationary non-pay cost increases rising significantly in the short term particularly driven by areas such as utilities and fuel, as a result of increases in the wholesale markets for these commodities driven by a range of geo-political factors. Current forecasts suggest significant increases for gas and electricity, albeit we have been able to mitigate this to some extent through the pricing basket we are part of under the Crown Commercial Services (CCS) framework agreements. Likewise, fuel is also expected to see further increases, despite the recent reductions in pump prices from their peak earlier in the year. We also recognise wider pressures in other non-pay budgets as a consequence of these challenges, and are seeking to mitigate as much as we can through continued regional procurement activity – with recent successes including the new custody healthcare contract for all South West forces which commenced on 1st October 2022;

Capital projects are driven by mixture of local and national factors: -

- The Emergency Services Mobile Communication Programme (ESMCP) is a national programme, led by the Home Office, to replace TETRA radio with a digital alternative. We know that to deliver this programme locally will require significant local investment in medium term, but recent announcements have confirmed that this project is unlikely to see the change over to new devices happen until towards the end of the current decade. The costs of this project remain significant, and therefore we will need to ensure our longer-term planning retains the funding to support this project;
- The replacement of our Enterprise Resource Planning (ERP) systems requires local investment, This project is progressing, with procurements now completed and expectation that the FBC will be approved in October enabling this project to progress into implementation phase towards an expected go live of our new systems from April 2024;
- Estates projects informed by our local estates plans and carbon reduction ambitions and expectations will require investment. This includes both larger scale projects (e.g. Trinity Road police station in Bristol, Yeovil police station) through to smaller scale refurbishment projects to ensure our estate continues to support and enable effective operational policing;
- IT Infrastructure and personal issue assets need to be replaced over the medium term, including a gradual transition into the cloud

thereby resulting in a transfer of previous capital costs into revenue, all of which needs to be planned for through our MTFP;

- Fleet replacement is required to maintain and refresh our fleet of c. 1,000 vehicles. Supply chain pressures mean that we are having to plan further and further into the future in order to ensure we are placing orders in sufficient time so as to ensure we retain sufficient availability of our fleet to maintain operational effectiveness;

Our Reserve levels are sustainable over medium term and will be informed by annual risk assessment completed by PCC CFO.

We know that over the medium term continued revenue savings will be required to balance the budget. This will remain the case as long as increases to our funding continue to not keep pace with the increases in our costs. Our last MTFP identified that we would need to find c. £6.5m by 2026/27 to balance the budget. We are working on our new MTFP which is likely to show that the requirement for savings has grown, and that the more urgent pressures created by the economic situation means that these may be required of us sooner. We will therefore need to carefully plan where we can achieve savings alongside continuing to deliver and sustain the officer uplift.

Corporate Risk latest assessment - mitigated risk

Mitigated Assessment	16
Mitigated Impact Score	4
Mitigated Likelihood Score	4

Rationale

Where possible we will ensure that the **assumptions** we include within our new MTFP, both for funding and for costs, are benchmarked against those of other forces, to ensure that these remain appropriate in our context;

We recognise within our cost forecasts that there are a number of areas where we have more **immediate cost pressures** which we know will not continue into the medium term. We intend to clearly identify these and make the case for funding through **use of reserves** as opposed to creating short-term revenue savings pressures. These include: -

- The increases made to police officer starting pay agreed earlier in 2022, which will generate pressure in the current year and in 2023/24 because of the number of officers we will have on this entry pay level. However, thereafter our recruitment volumes are expected to reduce to maintain, rather than grow officer numbers, and consequently this will require less additional funding;
- The costs of support officers on our degree holder entry programme (DHEP). We have invested in this area to accelerate the growth in our detective numbers, however unlike PCDA, the cost of DHEP is not covered by the apprenticeship levy and therefore are funded directly from our budget. The costs of this are currently high, reflecting the number of officers introduced through this route. However, as our recruitment numbers settle back, we expect this cost to reduce in time;
- In further support of our ambitions to grow detective numbers we have introduced the use of targeted variable payments (TVP), to both reward those completing their detective accreditation and those who are already accredited and who remain in post. We expect the use of this to continue while we grow our detective numbers. Once our detective numbers have been grown and stabilised we anticipate reviewing and reducing our use of this temporary payment, thereby reducing the overall cost of this.

We recognise that **creating capacity** will be a key focus for us, both in terms of releasing the full potential of our officer uplift, but also in providing the opportunity to reduce cost. We already have emerging plans around areas of non-pay budgets, including some anticipated procurement savings as a consequence of our collaborative procurement with other south west forces. In addition we recognise the potential to further unlock the potential for savings through leveraging existing and planned investments, including our innovative use of Robotic Process Automation, the introduction of a new ERP system and continuing to mature our annual planning processes to build upon a detailed understanding of our processes to better inform risks and opportunities;

We will carefully consider, in collaboration with the OPCC, the extent to which we anticipate the cost pressures created by inflation reflect long-term re-basing of our recurring revenue costs, or are more reflective of a short-term blip in costs which could reasonably be expected to reduce back (at least some way) over the medium term. Where we are confident in this assessment, we will consider **use of reserves** to help with short-term smoothing of our budget position;

The PCC and the Police and Crime Panel have supported an increase in council tax precept of £10, the maximum possible, for 2022/23 financial year. Our current MTFP continues to assume an average council tax increase of £10 in 2023/24 and £10 again in 2024/25. Thereafter it assumes an increase of 2% p.a. We recognise that future precept decisions will need to be made against a back drop of cost of living challenges, and consequently we will work closely with the OPCC to understand thinking and how we can best support this decision which will be made in February 2023.

Earlier assessments

Mitigated risk score Q4 2021/22

12

Mitigated risk score Q1 2022/23

12

Mitigated risk score Q2 2022/23

16

Mitigated risk score Q3 2022/23

Corporate Risk - audit trail of risk management

Date of update	PMO notes
05/10/2022	<p>This risk was reviewed by the Constabulary Chief Finance Officer on 4th October 2022 on behalf of members of Chief Officer Group. The content of the risk record was reviewed and agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 25, and based on the internal controls and mitigating activities, we assess the mitigated score to be 16, reflective of the inherent uncertainties that remain at this stage in our planning cycle against a challenging economic backdrop.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group in November 2022.</p>
28/06/2022	<p>This risk was reviewed by the Constabulary Chief Finance Officer on 28th June 2022 on behalf of members of Chief Officer Group.</p> <p>The content the risk record was reviewed and agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 15, and based on the internal controls and mitigating activities, we assess the mitigated score to be 12.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 14th September 2022.</p>
16/02/2022	<p>This risk was reviewed at the Risk Management Advisory Group on 15th February by members of Chief Officer Group. The content the risk record was agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 15, and based on the internal controls and mitigating activities, we assess the mitigated score to be 12.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 28th June 2022.</p>



CORPORATE RISK 3: SERVICE DELIVERY

OCTOBER 2022

Corporate Risk - overview information

Corporate Risk URN	PR000736	Current Mitigated Score	12
Corporate Risk Title	Failure to meet expectations of improved performance and service delivery	Mitigated Impact Score	4
Corporate Risk Owner(s)	Sarah Crew, Nikki Watson, Jon Reilly, Will White, Dan Wood, Nick Adams	Mitigated Likelihood Score	3
		Date of Risk Review	05/10/2022
Corporate Risk Description	<p>When we consider the expectations of policing from the public and current government, we recognise they expect improvements to be seen on the back of investment in policing following years of austerity. When we consider that over the last 5 years precept (council tax contribution) has increased 35%, with the backdrop of the 'additional' 20,000 new police officers pledged by the government and the media attention and public opinion of policing in the last 18 months, scrutiny of what we do has never been as fierce.</p> <p>The Beating Crime Plan sets out the government's approach to cutting crime: cutting homicide, serious violence and neighbourhood crime; exposing and ending hidden harms; and building capability and capacity to deal with fraud and on-line crime. Our performance against key metrics of the plan in ASC is measured and provided to the OPCC.</p>		

Corporate Risk initial assessment - unmitigated risk

Unmitigated Assessment	20
Unmitigated Impact Score	5
Unmitigated Likelihood Score	4

Rationale

Our priorities are set out through various national frameworks and local priorities, which mean we continue to have a large number of expectations placed on us. At present these numerous plans remain complimentary of each other, but in light of organisational growing pains, detailed in Corporate Risk 4, it may become necessary to prioritise and focus on specific areas of improvement.

We recognise the relationship between this risk and Corporate Risk 4, as this risk manifestation of the challenge of delivering expected performance.

The political landscape in the UK has shifted somewhat since the last review (time of writing, October 202), with a new cabinet in government we will await to hear if they plan to continue with measures introduced by the previous leadership and what it means for policing moving forward.

There is also a new His Majesty's Chief Inspector of Constabulary, Andy Cook, who with the change of leadership is bringing a different focus on performance and outcomes.

During the pandemic, the National Public Confidence survey was paused and has not resumed now that we have returned to some semblance of the new normality. Our public confidence insights, which we know to be influenced by national policing narratives, media coverage and social commentary, are now informed by a local survey commissioned by the PCC.

Corporate Risk latest assessment - mitigated risk

Mitigated Assessment

Mitigated Impact Score

Mitigated Likelihood Score

12

4

3

Rationale

The Constabulary has developed its Performance Control Strategy, reported through the Integrated Performance and Quality Report (IPQR) which informs the Management Board (CMB) monthly of our performance. Our Performance Control Strategy has set the force level performance priorities for local focus and delivery, these six areas are:

- Crime Data Integrity
- Rape and Serious Sexual Offences
- Investigative Standards
- Response Timeliness
- Victim Contact and Follow up
- Case File Quality

We have considered the 6 areas of local service delivery focus in the performance control strategy and reviewed the reported performance measures against these between July and September 2022. Crime Data Integrity and Rape & Serious Sexual Offences have shown **strong improvement** over this time, with Investigative Standards, Case File Quality and Victim Contact/Follow up showing a **moderate improvement**, while Response Timeliness remains **stable**.

The framework is linked to to key national (Beating Crime Plan outcomes, PEEL assessment) and local priorities (Police and Crime Plan priorities, our 16 key performance question self diagnostics). Each report features detailed data analysis of our performance priorities with specific 'in-focus' spotlights each month on our some of our thematic performance areas.

A further suite of measures to assess our performance against the key areas (see list below) of the beating crime plan, and these are regularly reported to the Police and Crime Commissioners office.

Priority Areas of Beating Crime Plan:

- Reduce Murder and Other Homicide
- Reduce Serious Violence
- Tackle Drugs Supply and County Lines
- Reduce Neighbourhood Crime
- Tackling Cyber Crime
- Improve Victim Satisfaction, with a Particular Focus on Domestic Abuse Victims
- Better Criminal Justice Outcomes for Rape Cases

The most recent data (July '22) shows that ASC has stable trend / outlook over most areas of the plan outcomes, with a large increase in both volume of RASSO referrals and charge volumes for RASSO offences. Elsewhere, there has been a reduction in the number county lines disrupted and in the number of drug trafficking offences, with a moderate reduction in Action Fraud offences.

Also taken into consideration during the review of this risk is the Public Confidence data, in which the 12 month rolling is 72%, which represents the lowest it has been in the 8 years the survey has been running. We are keen to commission work to understand the differences in the questions posed by the previous national survey and the local survey, commissioned by the PCC. We need to ensure we understand the key areas of concerns emerging and the themes among the public responses to inform our effective response.

Earlier assessments

Mitigated risk score Q4 2021/22

12

Mitigated risk score Q1 2022/23	12
Mitigated risk score Q2 2022/23	12
Mitigated risk score Q3 2022/23	

Corporate Risk - audit trail of risk management

Date of update	PMO notes
28/09/2022	<p>The risk was reviewed by the Risk Management Advisory Group on 5th October 2022.</p> <p>Taking into consideration the performance information available, the decision was made to retain the risk score at its current score of 12.</p> <p>We also reflected on the growing pains of the organisation and our limitations in terms of resources coming through recruitment, training and gathering the skills and experience in role to contribute towards effective service delivery. The interconnectivity between this risk and Corporate Risk 4 (People), is crucially important to reflect on when assessing this risk.</p>
28/06/2022	<p>The risk was reviewed by the Risk Management Advisory Group on 28th June 2022.</p> <p>After assessing the risk information available through our organisation risk register analysis and considering our latest performance data (June CMB), which shows strong improvement in our force performance priorities of Crime Data Integrity and Rape and Serious Sexual Offences, as well moderate improvement across Victim follow up and Investigative Standards and a stable position in our Case File Quality and Response timeliness, we have taken the decision not change the risk score, with remaining at a mitigated assessment of 12.</p> <p>We also noted the fluctuating nature of the last two Public Confidence data sets, which saw a decrease before a recent upturn. These are influenced by national affairs and not always representative of the views of our communities, but none the less provide a baseline measure. The Deputy Chief Constable wishes to review the next set of data before factoring its insight into the decision making on this particular risk.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 14th September 2022.</p>
23/02/2022	<p>This risk was reviewed at the Risk Management Advisory Group on 15th February by members of Chief Officer Group. The content the risk record was agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 20, and based on the internal controls and mitigating activities, we assess the mitigated score to be 12.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 28th June 2022.</p>



CORPORATE RISK 4: PEOPLE

OCTOBER 2022

Corporate Risk - overview information

Corporate Risk URN	PR000737	Current Mitigated Score	15
Corporate Risk Title	Failure to grow, develop and then maintain the workforce and leadership culture, capacity and capability	Mitigated Impact Score	5
Corporate Risk Owner(s)	Sarah Crew, Nikki Watson, Nick Adams, Dan Wood, Jon Reilly, Will White	Mitigated Likelihood Score	3
		Date of Risk Review	05/10/2022
Corporate Risk Description	If we fail to, properly and at sufficient pace, institutionalise inclusion by embedding the right leadership and culture throughout the organisation while effectively managing unprecedented workforce growth, development and change, trust and confidence of the public, our partners and colleagues will drop, performance will falter and our legitimacy to protect and serve will be eroded.		

Corporate Risk initial assessment - unmitigated risk

Unmitigated Assessment	20
Unmitigated Impact Score	5
Unmitigated Likelihood Score	4

There are 3 headline areas where our risks assessment is focused, these are:

Unprecedented growth and a changing workforce composition:

- We are in a period of unprecedented growth and are expected to deliver 456 officers against a 2019 baseline by March 2023, resulting in a target headcount of 3,291. To achieve the target and balance natural attrition we estimate nearly 1,300 new officers into policing in the 48 months between April 2019 and March 2023. Given the scale and pace of change this represents, we expected to see and are experiencing 'growing pains' and an implementation dip before we see the full positive potential of uplift investment in policing realised. Our risks and challenges related to this include:
- The huge logistical exercise of attracting, vetting, conducting medicals, inducting and on-boarding, training, tutoring, posting and supporting the huge numbers of new and inexperienced officers places record demands on our enabling services such as Recruitment and HR, Training and Tutors, Vetting, Occupational Health and others and entails significant collaboration and coordination between operational and enabling services and our HEI partner to deliver the numbers on time and effectively.
- The level of abstraction of PCDA and DHEP officers while undertaking their studies alongside performing their police officer

Rationale

roles. Recruiting to target officer numbers does not immediately translate to a fully deployable officers on the front line and as a result our response timeliness rates are impacted. A more experienced, deployable workforce will happen, but it will take time to achieve.

- The growth in officer numbers does not immediately translate to the growth in specialist areas we want to grow. This is true across all specialist areas, and is particularly the case as we build our investigative capacity and capability. We have plans in place to realise this specialist growth, but again they will take time to fully realise. As a result our overall positive outcome rate remains too low at 12%, reflecting the continued efforts we need to make in improving investigative standards as we build capability.
- The changes introduced this year through the Attorney General guidelines for disclosure and the Director General guidelines for charging have created additional pressures on front line officers and staff. Un-addressed this has the potential to significantly impact on officer and staff capacity, undermining the benefits of officer Uplift. We are working with other forces to highlight these concerns and seek pragmatic solutions.

Attraction and retention in an increasingly challenging marketplace:

- We are seeing locally and nationally increases against the projected leaver rates for police officers
- A number of roles have become 'harder to fill' as the pay rates in the market have risen quite rapidly and a lot in some areas, particularly where there are shortages for in-demand technical skills
- Many have talked about the impact of the pandemic on 'the great resignation' linked to employees re-evaluating what they want from their work and work/life balance
- Public sector pay has been relatively stagnant for some time with it be argued that police officers especially have fallen behind compared to cost of living increases and pay in other roles that are less complex, risky and demanding
- The attractiveness of policing as an 'employer' has taken a hit alongside wider trust and confidence following the widely publicised incidents of serious misconduct and concerns about sub-cultures in policing. This has a suppressive effect on our ability to recruit, especially from under-represented communities in whom there is already a trust deficit, and it also potentially dents morale and the ability to retain.

Institutionalising inclusion, investing in leadership and culture:

- Serious questions have arisen about policing culture and leadership against the backdrop of declining public confidence in wake of a series of misconduct cases nationally and stubborn inequalities in the police workforce and service delivery
- Increase in volume and seriousness misconduct referrals/reporting and misconduct cases locally
- Stubborn disparities in workforce experience and service delivery adversely affecting under-represented communities especially and adding to a trust and confidence deficit; understandable concerns about the relative glacial pace of change in some areas/aspects of our work
- Growing levels of consciousness, internal and external activism, on the issues and impacts associated with inequality and discrimination, diversity and inclusion deficits
- Concerns from some that there is too much negative focus on the "<1%" and that this will dent morale of the majority
- A lack of understanding and acceptance in some quarters that there are deep systemic and institutional roots that also need confronting in a systemic way
- High levels of scrutiny and media attention to these issues
- Some reluctance and challenges in engaging all parts of the workforce in learning the knowledge and competencies we expect them to have in order to be able to promote an inclusive culture
- Impacts of wellbeing and procedural justice on behaviour
- Questions about the effectiveness and rigour of our recruitment/selection processes in identifying, predicting and addressing those who do not demonstrate the right values and behaviours joining policing
- Questions about the capacity of our internal professional standards, counter corruption, complaints and grievance management capabilities to meet need and demand
- Questions about the maturity and extent of our ability to use our data effectively to identify patterns or early warning signals to enable targeted and tailored intervention

Mitigated Assessment
Mitigated Impact Score
Mitigated Likelihood Score

15
5
3

Rationale

Unprecedented growth and a changing workforce composition:

- A tightly managed uplift programme with high-levels of collaborative and coordinated action across operations and enabling services which has so far met the targets largely thanks to good governance, forward planning, disciplined delivery controls, and pump-primed capacity increased to key delivery functions; careful tracking and monitoring of the data; lots of local, regional and national reporting and scrutiny
- An agreed clear uplift design for where the new resources will go within our operating model to achieve the benefits we are aiming for; a workforce planned approach to sequencing the on-boarding and posting of those resources in a controlled and considered way as the numbers and capabilities are realised
- Introduction of a wider range of entry routes and mechanisms
- Influencing national and local curriculum delivery to balance abstraction against the need to get the investment in learning right for now and the future
- Targeted focus on addressing the shortfall in detectives/investigations capability with a multi-faceted strategy
- Concerted efforts to minimise growing pains and implementation dip with a strategic approach alongside investments in leadership and culture development
- Focused programme of work to release productive capacity and minimise bureaucracy so that more time can be focused on what matters most
- Proactively continuing to work on internal engagement, narrative and communication through staff survey to avoid hazard fixation and to build hope, optimising and future focus

Attraction and retention in an increasingly challenging marketplace

- We are focused on a range of actions and activity to better understand what is driving attrition and retention and we have established a multi-pronged retention strategy.
- We are exploring interventions to address market pay challenges including market pay supplements and we are also considering where alternative means of meeting our resourcing requirements needs to be used, for example commercial arrangements with suppliers.
- Through our leadership and culture work and the action on the People Survey we are working to create an environment in which people want to stay and are positive about working with us. The People Survey shows agreement with 'I am happy at work' remaining high at 70% and high levels of people saying that they would recommend working for here to others.
- We have wherever possible introduced through the post pandemic resetting work measures to enable staff to benefit from hybrid/blended working which we know many value as it supports flexibility.
- We are working on the culture, trust and confidence issues as above and continue to present the many positive aspects of our organisation through our employer brand and through proactive positive communications.
- We continue to invest in a proactive outreach capability to shape and influence sentiment towards us as an employer and to support and encourage people to work for us, especially those from underrepresented communities.
- We're providing leadership to make clear the kind of behaviours and standards we expect and to promote a culture of Institutional Inclusion.
- We've gained a raft of industry awards for our work that set us out as a progressive, modern, and highly regarded employer

within our sector and beyond.

Institutionalising inclusion, investing in leadership and culture:

- We are in the process of strengthening independent confidential reporting systems
- We're accelerating a piece of work to enable us to exploit our data to provide early warnings and insight into patterns of behaviour to enable targeted preventative intervention
- We're investing further in our counter corruption capacity and capability
- We are going to make some considered investments to expand our internal communications and engagement capacity and capability so that we can influence and inform cultural change, including courageous conversations (which have started in earnest) and move the passive and disengaged
- We have used recognised industry standards and independent assessment to drive systemic improvement (e.g. NES, Workforce Equality Index Top 100 Employer, Disability Confident Leader, ENEI, CIPD People Awards); we continue to strive for further improvement achieve these to enhance our inclusive practices. We've drawn learning from our Recruit for Difference Pilot and we're tackling alignment through our selection processes.
- We have built a range of mechanisms for listening to employee engagement and measuring inclusion sentiment including our award winning People Survey and our response to it.
- We have invested in multi-layered training for leaders and practitioners to build confidence and capability, influence and inform including Inclusive Policing with Confidence in Partnership with local providers and Cultural Intelligence Training. We're investing in equipping leaders with tools, language and guidance to role model and lead for inclusion effectively.
- We engage in a number of positive action and developmental schemes designed to support progression of those from underrepresented backgrounds including Stepping Up.
- We are working systematically on the findings of the Desmond Browne report into disparities and have a rigorous governance and project discipline to oversee this. We have senior governance oversight of diversity and inclusion activity and results through both the Confidence and Legitimacy Committee and the People Committee.
- In total we have 1901 officers and staff booked to attend Leadership Courses in the next 3 months through the Leadership Academy.
- 60.4% agreement with Learning and Development theme in People Survey, representing a 5.9% increase on 2020 at a time when other themes saw reductions on last year; 11.2% increase agreement in 'there are opportunities for me to develop my career' since 2019;
- Leadership academy offers clear pathways or leadership journeys to support development and progress - to support this work, we have commissioned an external consultancy (Leapwise)
- Segmented development options from first line to senior leaders aligned to a national framework; substantial investment in leadership development for the whole workforce.
- Our outreach work is building relationships and breaking down barriers to joining policing but also helping to influence and develop our culture through constructive challenge and engagement.
- We have an active programme of engagement and strong communication and consultation channels with our staff associations and staff networks.

Earlier assessments

Mitigated risk score Q4 2021/22

15

Mitigated risk score Q1 2022/23

15

Mitigated risk score Q2 2022/23

15

Corporate Risk - audit trail of risk management

Date of update	PMO notes
05/10/2022	<p>The risk was reviewed by the Risk Management Advisory Group on 5th October 2022.</p> <p>The Director of People was unfortunately unable to attend the meeting, therefore the remaining members reflected on the current mitigation activity and concluded that the risk score will remain unchanged at 15.</p>
12/07/2022	<p>This risk was reviewed by the Chief Officer for People and Organisational Development on 8th July 2022.</p> <p>There is no change to the mitigated risk value, which remains as 15. While there are variations in the nature of how the risk is playing out, it is a broad and multifaceted risk and overall given the mitigations in place, I do not think on balance that it is any more likely to materialize at the at the present time than since it was last reported.</p>
16/02/2022	<p>This risk was reviewed at the Risk Management Advisory Group on 15th February by members of Chief Officer Group. The content the risk record was agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 20, and based on the internal controls and mitigating activities, we assess the mitigated score to be 15.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 28th June 2022.</p>



CORPORATE RISK 5: INFORMATION GOVERNANCE, DIGITAL AND DATA

OCTOBER 2022

Corporate Risk - overview information

Corporate Risk URN	PR000739	Current Mitigated Score	16
Corporate Risk Title	Information Governance practices, data and digital assets are not governed and controlled or used legitimately, ethically, appropriately or effectively for policing purposes	Mitigated Impact Score	4
Corporate Risk Owner(s)	Sarah Crew, Nikki Watson, Nick Adams, Dan Wood, Jon Reilly, Will White	Mitigated Likelihood Score	4
		Date of Risk Review	05/10/2022
Corporate Risk Description	<p>Data is a critical asset for the constabulary and significant investment has been made to facilitate operational use of data. Effective and innovative use of data will be critical for the force to deliver it's vision of outstanding policing for everyone, and show sustained improvement against the four priorities in the Police and Crime Plan 2021-25. In order to fully realise the ambition to be a data-driven organisation, officers and staff need easily accessible, trusted data and analytics with clear purpose to help make evidence-based decisions to drive internal and public-focused outcomes.</p> <p>The recent Data Strategy and Roadmap for change, co-developed with an external partner, outlined the recommended steps for the force to continue on this trajectory of pushing boundaries and innovating with data. However, the Strategy also recognised the increasing demand on Information Governance and Data Ethics, and related functions, to ensure innovation is secure, ethical and compliant.</p>		

Corporate Risk initial assessment - unmitigated risk

Unmitigated Assessment	20
Unmitigated Impact Score	5
Unmitigated Likelihood Score	4

Rationale

There is a complex data architecture with a lack of interoperability between systems and data. We hold data in multiple systems and across personal files and hard drives, which compromise the ability to build a single view of the data to inform making, planning and activity.

MOPI and CPIA compliance are a key focus for the constabulary and we recognised that both statutory/legislative compliance and Crime Data Integrity require improvement.

Data literacy is improving, however it should remain a focus in order to keep pace with the organisational appetite to be more data driven.

There has been strong investment in future technologies such as advanced analytics, robotics and automation. However, the aforementioned foundational issues may pose challenges to the success of innovative techniques.

Our commercial partner (Agilysis) has supported the development of the Data Strategy Roadmap relating to Information Governance (IG) and carried out a further review of our Information Governance and Data Ethics. It was identified within these reviews that the Constabulary does not have a fit for purpose IG function to support not only its strategic ambitions through the use of its data but also to ensure the organisation, as a whole, is compliant and has the appropriate assurance mechanisms in place.

Corporate Risk latest assessment - mitigated risk

Mitigated Assessment	16
Mitigated Impact Score	4
Mitigated Likelihood Score	4

Rationale

The Data Strategy and Roadmap was presented to our Strategic Planning Meeting (SPM) in January 2022, having been developed following extensive engagement with key stakeholders and a commercial partner (Agilysis). The aim of the Data Strategy is "to understand and safely unlock the power of data across the Constabulary and our partners to best support outstanding policing, whilst building staff, partner and public trust and confidence in its use". There are four key investment areas identified in the strategy and roadmap, those are:

- Modern data platform
- Data entry solution
- Data quality and review retention and deletion solution
- Information governance and data governance demand and capacity review.

While the data strategy and roadmap represent a step in the right direction, we are yet to agree how we will deliver on the direction set in these documents and consequently we cannot at this stage rely on these to reduce the risk.

During the Quarter 2 2022/23, a business case has been finalised and presented to the Management Board which responds to the recommendations made in the Data Strategy Roadmap relating to Information Governance (IG) and the subsequent recommendations from the Information Governance and Data Ethics review carried out by external Consultants Agilisys. It was identified within these reviews that the Constabulary does not have a fit for purpose IG function to support not only its strategic ambitions through the use of its data but also to ensure the organisation, as a whole, is compliant and has the appropriate assurance mechanisms in place. The Constabulary has followed the first Agilisys recommendation and set its risk appetite position in relation to data as Open/Cautious and that it is willing to tolerate low risk decisions being taken by activity owners. This is in small part, one of the investment interventions, which will be supporting the delivery of the Data Strategy/Roadmap. The business case was approved and we now progress to delivery of the new ways of working and operating structure in this area, which will take 9 to 12 months to embed and start realising the benefits.

Also, during this reporting period we reported through our Confidence and Legitimacy Committee, the outcome of two facilitated table-top exercises (TTX) which simulated a cyber attack on the organisation, which escalated into a major incident causing an evacuation of Police & Fire HQ for 24hrs, and testing the existence/implementation of Business Continuity Plans.

Earlier assessments

Mitigated risk score Q4 2021/22

20

Mitigated risk score Q1 2022/23

16

Mitigated risk score Q2 2022/23

16

Mitigated risk score Q3 2022/23

Corporate Risk - audit trail of risk management

Date of update	PMO notes
05/10/2022	<p>The risk was reviewed by the Risk Management Advisory Group on 5th October 2022.</p> <p>After discussion by the advisory group, the mitigated risk score will be retained at a score of 16. We recognise that the investment decision to support the Information Governance business case is a critical enabler to mitigating this risk successfully. Our expectation is that once this new model of operations becomes embedded into the fabric of the organisation, the risk exposure should begin to reduce. However, we acknowledge that this will take significant time to yield results, given the recruitment challenges and scope of change to be delivered across the information governance team.</p>
28/06/2022	<p>The risk was reviewed by the Risk Management Advisory Group on 28th June 2022.</p> <p>We discussed the risk mitigation score and reflected that while we have yet to make investment decisions on the interventions required to enable the Data Strategy delivery, we continue to undertake other activity which is mitigating the risk materialising. Our commercial partners have continued to support us on the journey, delivering critical work to understand requirements around Information Governance and Data Ethics, which will form the building blocks of the proposed future state outlined in the Data Strategy.</p> <p>Additionally, we have seen the innovation such as Robotic Process Automation (RPA) yield significant gains in the management of our live and legacy data sets. The continual reduction in overall data quality errors is encouraging and shows the signs of cultural understanding on the importance of data being understood.</p> <p>The investment needed will ultimately be the intervention that moves the needle and enables us to greatly reduce the risk, but as we plan and consider what our next step might be, we recognise there are some positive outcomes to reflect upon. With this in mind, the risk has been reviewed and the unmitigated risk assessment remains 20, while the mitigated risk assessment has reduced to 16.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 14th September 2022.</p>
16/02/2022	<p>This risk was reviewed at the Risk Management Advisory Group on 15th February by members of Chief Officer Group. The content the risk record was agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 20, and based on the internal controls and mitigating activities, we assess the mitigated score to be 20.</p> <p>We recognise the inherent risk, however, as yet no decisions have been made on the investment needed and business cases are being developed to scope the level of investment options available to us. As reflected in the mitigating assessment, as we develop our delivery plans more clearly we would expect this risk to begin to reduce.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 28th June 2022.</p>



CORPORATE RISK 6: INFRASTRUCTURE AND ASSETS

OCTOBER 2022

Corporate Risk - overview information

Corporate Risk URN	PR000738	Current Mitigated Score	12
Corporate Risk Title	Failure to maintain, invest in or optimise our infrastructure and assets	Mitigated Impact Score	3
Corporate Risk Owner(s)	Sarah Crew, Nikki Watson, Nick Adams, Dan Wood, Jon Reilly, Will White	Mitigated Likelihood Score	4
		Date of Risk Review	05/10/2022

Corporate Risk Description	<p>Our infrastructure should help us to be at the forefront of best practice, and enable the organisation to be modern, innovative and future-proof. We must ensure that our infrastructure, assets and services are developed sustainably, in a way that is mindful of our financial, political, social and environmental landscape and, in a way that offers value for money.</p> <p>For the clarity, this risk focuses on infrastructure, which includes our physical assets (buildings, fleet) and facilities, as well as the specialist services that provide and maintain those assets. It also encompasses a range of professional services that support our operational directorates. We recognise the IT infrastructure is also a critical enabler of our success and the risks associated with IT infrastructure are reflected on Corporate Risk 5 - Digital and Data.</p>
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Corporate Risk initial assessment - unmitigated risk

Unmitigated Assessment	15
Unmitigated Impact Score	3
Unmitigated Likelihood Score	5

Rationale

Officers, staff and volunteers need to be able to count on having the working environment, tools, equipment and information available to them do their jobs effectively. We must ensure that our estate is maintained to support delivery of services and that the public have access to us when needed. In the post pandemic world and move to blended working arrangements for our workforce, the estate requirements will need to be reviewed to ensure they support the model of working. Our estate also requires managing to ensure it is optimised and that maximum value is being utilised from each asset. The energy consumption and carbon footprint of our estate requires careful management and investment in electric charging infrastructure for electric vehicles, which form part of the fleet of the future. We also need to take into consideration our corporate social responsibility for sustainable practices.

Our estate management plan requires a refresh having not been updated since the change of Police and Crime Commissioner.

Geopolitical issues are affecting the marketplace and supply chains causing challenges for us in areas such as fleet replacement and asset upgrades (laptops, mobile phones).

Corporate Risk latest assessment - mitigated risk

Mitigated Assessment

12

Mitigated Impact Score

3

Mitigated Likelihood Score

4

Rationale

The Constabulary approved its third Sustainability Plan at Constabulary Management Board (CMB) in December 2021. The plan established new, stretching targets for the organisation by 2026/7, within a framework of broader Sustainability objectives aligned to four over-arching themes:

1. Climate Action
2. Responsible Consumption
3. Sustainable Communities
4. Partnerships – internal and external to deliver change

The annual Sustainability Report was presented to Constabulary Management Board in June 2022, with performance updates, headline risks and next steps against each of the four over-arching themes noted above. The report brings into sharp focus where we need to do significantly more to decarbonise heat in our buildings, understand and reduce the carbon footprint of our supply chain and design sustainability in to new or substantially refurbished buildings from the start. We are applying this learning into our existing and planned built infrastructure projects, as well as implementing a new Regional Sustainable Procurement policy will help to drive sustainability benefits from our supply chain.

The estates management plan is currently (time of writing October 2022) being rewritten and will inform discussions with the Police and Crime Commissioners team to prioritise investment in our estate, in the form of large capital expenditure projects or smaller investments.

In order to mitigate against not having adequate fleet provisions, we have taken the decision to procure vehicles outside of the National Procurement arrangements to ensure our RPU fleet remains sustainable.

Further activity is planned through our leadership forums to support our leaders understand and promote cultural behaviours and standards around the upkeep and maintenance of our assets.

Earlier assessments

Mitigated risk score Q4 2021/22
Mitigated risk score Q1 2022/23
Mitigated risk score Q2 2022/23
Mitigated risk score Q3 2022/23

10
10
12

Corporate Risk - audit trail of risk management

Date of update
29/09/2022
28/06/2022
23/02/2022

PMO notes
<p>The risk was reviewed by the Risk Management Advisory Group on 5th October 2022.</p> <p>Reflecting on the continuing geopolitical and economic backdrop, and the current mitigation activity for this risk the decision was made to increase the mitigated risk score from 10 to 12.</p>
<p>The risk was reviewed by the Risk Management Advisory Group on 28th June 2022.</p> <p>Following the review of our associated organisational risks in this area and considering our strategic position currently, the group made the decision that the risk would remain unchanged at a mitigated level of 10. There are several areas where we continue learn and develop our understanding of what is required as an organisation to achieve the goals we have set ourselves in our strategy, will our annual sustainability report in June 2022 providing opportunity for reflection on our currently trajectory to achieving our objectives.</p> <p>The Leapwise governance review, see Corporate Risk 1, has recommended some addition control and assurance needed for Corporate Change activity and these will help support and strengthen our estate and asset management governance in the future.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 14th September 2022.</p>
<p>This risk was reviewed at the Risk Management Advisory Group on 15th February by members of Chief Officer Group. The content the risk record was agreed and an assessment of the risk score was made. As reported above, our unmitigated assessment of this risk is 15, and based on the internal controls and mitigating activities, we assess the mitigated score to be 10.</p> <p>Our rationale for the risk being reduced is we recently refreshed court infrastructure strategy, and the sustainability plan within it. We have also strengthened our governance of our delivery by establishing to boards that sit under the Finance and Asset Committee, these being Fleet Asset Management Board and Estate Asset Management Board, which led by senior leaders are overseeing service delivery and change projects.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 28th June 2022.</p>



Report 5a

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

Report of Internal Audit Activity- September 2022

Executive Summary

SWAP 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. A reminder of our assurance opinions and risk assessment is on our [website](#).

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 the 2022/23 Internal Audit Plan

Work is underway to complete the 2022/23 audit plan and copies of the following reports which have been finalised since our last update in July 2022 are submitted with this Quarterly Update:

- Key Financial Controls;
- Firearms Licencing;
- Reasonable Adjustments;
- Remote Working Follow Up; and
- Regional Police Pensions Administration (closed item).

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	47%
In Progress	23%
Scoping	15%
Not Yet Allocated	15%
Not Started	0%

Audit Opinion:

We are able to provide a low **Reasonable** assurance opinion based on work completed to date.

Significant Risks:

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

Follow Ups:

To date, one (of three) follow up audits have been completed and will be discussed at this committee (Remote Working). The follow up of Complaints Handling is currently in progress and the follow up of Clinical Governance within Custody is planned to commence in quarter three.

Internal Audit Plan Progress 2022/23

Regional Audit Work

Ten days has been allocated to regional work in this year's audit plan. Potential areas of coverage include a review of Digital Forensics Outsourcing and Recruitment and Retention benchmarking. However, we are awaiting confirmation from the regional Directors of Finance on the exact areas to be covered as part of this programme. We will endeavour to progress this work over quarter three and four.

Contingency

Five days has been set aside for contingency. This remains unallocated and members are requested to consider areas which could be covered within this budget. Potential areas for inclusion that were discussed as part of our 2022/23 planning have been detailed below as potential options (depending on the scope):


- Estates – Compliance with Statutory Obligations, such as Gas Safety, Electrical Compliance Testing, Legionella and Asbestos.
- Fire Safety Management.
- Management of tuition and mentoring of new recruits in Response.
- Homeworking.
- Business Continuity – Compliance with Civil Contingencies Act.
- Chief Officer and OPCC Expenses.
- Recovery of Special Policing Services Costs.
- Ammunition and Armoury Management.
- H&S of Front-Line Officers and Staff – TriM.
- Leasehold Management.
- POCA Seizure Processes.
- Fuel Cards.

Changes to Internal Audit Delivery from 1st of April 2023

In August 2022, the regional Directors of Finance (DOFs) were made aware of a number of changes to the planning and delivery of internal audit activity from the commencement of the new financial year (2023/24). These are detailed at Appendix B for consideration by members and will be discussed in more detail at this committee.


Internal Audit Plan Progress 2022/23

Appendix A

Link(s) to Corporate Risk Register	Audit Area	Period	Audit Days	Status	Opinion	No of Recs	1 = Major			3 = Minor
							Recommendations			
							1	2	3	
Risk 4 - People - Growing, developing and then maintaining the workforce and leadership culture, capacity and capability we need.	Representative Workforce	Q1	15	Completed	Reasonable	3	-	0	3	
Risk 3 - Service Delivery - Failure to meet expectations of improved performance and service delivery. Risk 6 – Infrastructure and Assets - Maintaining, investing in and optimising our infrastructure and assets.	IT Service Desk	Q1	15	Completed	Limited	8	-	4	4	
Risk 3 - Service Delivery - Failure to meet expectations of improved performance and service delivery.	Management of Evidential Property	Q1	15	Completed	Limited	6	-	4	2	
Risk 2 - Finance - Ability to deliver a sustainably balanced budget.	Key Financial Controls	Q2	18	Completed	Reasonable	5	-	1	4	
Risk 3 - Service Delivery - Failure to meet expectations of improved performance and service delivery	Firearms Licencing	Q2	15	Completed	Reasonable	3	-	2	1	
Risk 4 - People - Growing, developing and then maintaining the workforce and leadership culture, capacity and capability we need.	Reasonable Adjustments	Q2	15	Completed	Limited	2	-	1	1	
Risk 1 - Governance - The application of effective and well-understood governance arrangements and internal controls.	Policy and Procedure Management	Q3	13	In Progress	-	-	-	-	-	

Internal Audit Plan Progress 2022/23

Appendix A

Link(s) to Corporate Risk Register	Audit Area	Period	Audit Days	Status	Opinion	No of Recs	1 = Major		3 = Minor
							Recommendations		
							1	2	3
Risk 1 - Governance - The application of effective and well-understood governance arrangements and internal controls.	Risk Management Follow Up	Q3	7	In Progress	-	-	-	-	-
Risk 3 - Service Delivery - Failure to meet expectations of improved performance and service delivery Risk 4 - People - Growing, developing and then maintaining the workforce and leadership culture, capacity and capability we need.	Detective Numbers	Q4	15	Scoping	-	-	-	-	-
Risk 1 - Governance - The application of effective and well-understood governance arrangements and internal controls.	Assurance Mapping	Q4	12	Scoping	-	-	-	-	-
Risk 1 - Governance - The application of effective and well-understood governance arrangements and internal controls.	Follow Up (1/3 Completed)	Q1-4	5	In Progress	N/A – Follow Up Work	-	-	-	-
Collaborations	Contribution to Regional Police Audits	Q4	10	Not Yet Allocated	-	-	-	-	-
N/A	Contingency	Q1-4	5	Not Yet Allocated	-	-	-	-	-

Following a recent meeting with the Directors of Finance (DOF's), we thought it would be helpful to document the areas that will be changing to continue to support the evolution of our service from April 2023. These changes are part of our continuous improvement and designed to improve the service all our partners receive.

We are all to have a consistent model that benefits all our police partners.

1. There is nothing in our professional standards that mentions the requirement to have an **annual plan**. We need to move to a continuous risk assessment and SWAP's new model is a six-month rolling plan with a "backlog" of potential areas for consideration. This is then reviewed each quarter to ensure that the six-month rolling plan is relevant. This now works at all our other partners.

AGREED: Effective 1st April 2023, a six-monthly rolling plan will be introduced.

2. As your auditors, we should have, as a minimum **a meeting with the CEO, Commissioner and Chief Constable** to understand their own concerns. This happens at all other partners and generally, there are now quarterly meetings with each Leadership Team to ensure the six-monthly plan is still correct.

AGREED: The Directors of Finance felt that the Deputy Chief Constable and CEO were better placed to provide this overview.

3. We no longer report **audit days**, but we do discuss in the background how long we believe the audit will take or cost. I understand some audit committees want to understand the size and scope of an audit, but we should only now demonstrate that by estimated delivery cost.

A day is no longer of relevance, and we no longer resource our plans by days equals resources. We use other capacity multipliers e.g., more efficient processes, technology etc. So, as well as investing £120k in the new Governance Risk and Compliance (GRC) software, we have invested in a Data Analytics (DA) team and other solutions. This is not dissimilar to the Police introducing their own technologies as capacity multipliers e.g., ANPR, drones, RPA etc. The direct result being more efficient ways of working.

AGREED: That where required, the six-monthly rolling plan will include indicative costs of delivery.

4. There should be an acceptance that we are "**Trusted Advisors**" and not clients and contractors. The level of scrutiny on our delivery still pushes us into a client contractor relationship and for the size of the contracts it is inefficient.

AGREED: That we would be treated as Trusted Advisors/Internal Consultants and work in partnership to help each organisation achieve its aims.

5. The use of audit recommendations to be stopped and moved to agreed management actions. This will ensure that the auditors and management work together to agree an action that is SMART and proportionate.

AGREED: The use of the terminology of “agreed management actions” to be adopted across all our partners.

Other agreed areas for development

6. Where SWAP has undertaken an audit across one police partner and there are lessons to be learned, the results will be shared amongst the police s151 officers. This will allow shared learning and greater efficiencies.

AGREED: SWAP will develop this area to share at the quarterly DoF meetings.

7. The implementation of SWAP’s new audit management solution will allow for more dashboard reporting, assurance mapping, management action tracking and greater transparency.

AGREED: Dorset Police & Devon and Cornwall Police to pilot the GRC solution and to have an agreed model and dashboards effective 1st April 2023.

8. The primary role of the Audit Committee in relation to Internal Audit is “to oversee its independence, objectivity, performance, and conformance to professional standards”.

AGREED: Further audit committee training should be provided to ensure a consistent approach across the forces. At this training, we can share our new GRC system and the many dashboards that will be available.

I would like to thank you all for your input to the meeting and we continue to look forward to collaborating with you all as partners.


David Hill, SWAP CEO.

Audit Objective

To provide assurance that the Force has effective key control frameworks in place for accounts payable and budgetary control processes.

Link to CRR

Finance - Ability to deliver a sustainably balanced budget.

Assurance Opinion	Number of Actions		Audit Assessment of Agreed Themes		Risks Reviewed	Assessment
	Priority	Number	Theme		Accounts Payable: Key accounts payable controls are not implemented leading to late, inaccurate or fraudulent payments resulting in contract/ supplies disruption and financial loss.	Medium
	Priority 1	0	Leadership & Culture			
	Priority 2	1	Learning		Budgetary Control: Key budgetary controls are not in place leading to potential over / underspend, monies not utilised as intended and / or impact on non-realisation of any required saving.	Medium
	Priority 3	4	Diversity & Inclusion			
	Total	5	Please see Appendix 1 for more details.		Risk Management Awareness	Satisfactory

Key Findings

	A sample of 25 fleet related invoices processed through the Force's new fleet management system (Key2) were reviewed. In 6/25 cases, the invoice was authorised by the same individual who processed the purchase order. Therefore, there was no segregation of duties between the two processes. Segregation of duties cannot be set up in the system itself. In addition, Key2 does not allow for invoice authorisation limits to be set and invoices ready to be paid must be submitted manually for payment in SAP which can result in late payments if overlooked. Key2 was implemented at the beginning of this financial year (2022/23). It is accepted to generally be an operational improvement over the previous system by providing a better audit trail and increased reporting capabilities. However, there is scope for further improvements to be made from a financial management standpoint which have been discussed in section 1.1 at Appendix 1.
	A sample of invoices paid through SAP were also reviewed. We identified instances of late payments as a result of the invoice not being authorised for payment by the requestor, following the receipt of goods or services, promptly. The Force may benefit from greater visibility over this, and an action has been raised accordingly.
	Potential duplicate suppliers were identified through data analysis of supplier name, VAT number and bank details. The resultant report has been shared with the Finance Team for further investigation and an action raised to ensure this is reviewed and the supplier database amended where true duplicates are identified. In addition, an action has been raised to increase awareness of the new supplier set up processes through Assyst.
	Differences between budget headers agreed by the Police and Crime Board (now known as the Governance and Scrutiny Board (GSB)) for 2022/23 to those inputted into SAP were identified. The majority of these were movements between budget headers and therefore, had no impact on the overall budget. However, there were some additional adjustments. Whilst adjustments between approval and input could be explained, the budget agreed by GSB each year should be the same as what is inputted into SAP. Any adjustments required should be made as part of the budget setting processes for the following year.

Audit Scope

The audit sought to consider the following for each area:

Account Payable: Segregation of duties in payment processes (including payments related to fleet purchases); creation and amendment to creditor data; BACS processes and exception reporting were reviewed.

Budgetary Control: Budgets profiling, approval, allocation to appropriate individuals, the accuracy of input into SAP and monitoring processes were assessed. In addition, we also reviewed the mitigating actions planned / put into place following errors identified with the 2022/23 budget which resulted in inflated partnership costs and inaccurate accounting for MoJ funding.

Summary

Actions have been raised to help improve the overall control framework for the areas reviewed, together with a summary of key findings for management consideration at Appendix 1 below.

Appendix 1

Findings & Action Plan

1. Accounts Payable

1.1 Finding – Fleet requisition to pay processes

Requisition to pay processes for a sample of 25 fleet related payments made through the new fleet management system (Key2) were reviewed. The findings from our testing have been detailed below:

- Authorisation limits / delegations for invoices cannot be set within Key2.
- In 6/25 cases, we found that the purchase order and invoice approval had been done by the same officer and therefore, there was a lack of segregation of duties between the two processes. We were informed by Fleet Services that segregation of duties cannot be set in the system. The issue was identified by the service around May 2022 following the go live date (a month prior) and that there is now an understanding within the service that the purchase order approver should not approve the invoice. However, this may need to be more effectively communicated and monitored.
- In 1/25 cases, the invoice had been paid late. Invoices ready to be paid are emailed to AP for payment. However, on this occasion, the invoice had not been emailed to AP and only picked up when chased by the supplier. This cannot be prevented due to the manual nature of the process.

Key2 came into place at the beginning of this financial year (2022/23). It is accepted to generally be an operational improvement over the previous system by providing a better audit trail and improved operational reporting capabilities. However, from a financial perspective, ideally, fleet invoices would be processed through the main financial management system (currently SAP). However, SAP has limited capabilities in managing the nature of fleet related work. For example, in Key2, parts for a vehicle can be allocated to a specific job and stock can automatically be reordered when low. This is not possible in SAP and therefore, invoices are managed through the fleet management system.

There is however potential for more integration with the main financial system which would provide increased visibility of the data held in Key2. The Force are currently in the process of procuring a new ERP which is planned to go live in 2024 and is likely to replace SAP. Therefore, it would not be prudent to invest the resource, time and money into integrating Key2 with SAP. However, the new ERP provides a good opportunity to consider Key2 integration as part of its build. Therefore, an action has been raised to ensure this is done.

1.1a Recommendation

The Head of Finance in liaison with the Finance Business Partner for Finance and Business Services (F&BS) and Delivery Manager - Transport Services ensures:

- Delegation limits are formalised for invoice approvals in Key2 and officers and staff are made aware of the importance of maintaining segregation of duties when processing invoices. Monitoring of compliance with these should also be considered.
- Integration between Key2 and the new ERP is considered by the project team as part of its build.

Agreed Action

- The order and invoice approval process and associated authorisation limits to be used within Key2 will be documented and communicated out to the Fleet Services team.
- Each quarter the Finance Business Partner for F&BS will select a small random sample to monitor compliance with the process and limits.
- Head of Finance will ensure the integration between Key2, and the new ERP is considered during implementation.

Priority	2	SWAP Ref.	47535
Responsible Officer	Head of Finance, Finance Business Partner for Finance and Business Services and Delivery Manager - Transport Services		
Timescale	31/12/2022		

1.2 Finding – Invoices paid in 2021/22

A report of all invoices paid in 2021/22 was provided for review. A stratified sample of 25 invoices were selected to test whether they had been paid in accordance with agreed processes. The findings from our testing have been summarised below:

- The Force has a 30-day standard payment term for all purchases which commences following the receipt of an invoice. However, in 2/25 (8%) cases reviewed, the standard payment term had not been met because the invoice had not been authorised for payment by the requestor, following the receipt of goods or services, promptly. SAP does have the capability to run manual reports in order to identify invoices awaiting payment. However, these are not utilised and therefore, the Force does not maintain visibility over this area. A more automated solution could potentially be explored as part of the new ERP which could include, for example, live dashboard reporting over unpaid invoices in order to flag any delays internally.
- In 2/25 cases we were unable to confirm whether the individual who raised the PO / shopping cart was appropriate as they had since left the organisation and their details have been removed from SAP. SAP workflows are set up to ensure that the requisitioner cannot approve a PO / shopping cart and therefore, these cases were likely to be satisfactory. Therefore, no formal action has been raised but the findings noted for consideration.

1.2a Recommendation

The Head of Finance to explore automated reporting (e.g. via a dashboard) of unpaid invoices in order to identify any delays internally, as part of the new ERP system implementation.

Agreed Action

Head of Finance will ensure the ERP project team are briefed on this audit point before design of the new ERP so that they can consider the development of a dashboard or report to monitor the delay in unpaid invoices.

Priority	3	SWAP Ref.	47536
Responsible Officer	Head of Finance and Head of Business Change		

Timescale	31/03/2024
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1.3 Finding – Potential duplicate suppliers

The Force's record of active suppliers was reviewed in order to identify potential duplicate records using data analytics. The following analysis was performed:

- Duplicates by name – c.35 potential matches identified.
- Duplicates by VAT number – c.135 potential matches identified.
- Duplicates by bank details – c.180 potential matches identified.

The information was shared with the Finance team during fieldwork. However, due to resourcing / lack of capacity, these have not yet been reviewed and therefore, an action has been raised to ensure this is completed when practical.

1.3a Recommendation

The Head of Finance to ensure the potential duplicate vendors report is reviewed when possible and records are cleansed accordingly.

Agreed Action

Head of Finance will ensure that the Vendor list is cleansed for potential duplicates as part of the new ERP design process.

Priority	3	SWAP Ref.	47538
Responsible Officer	Head of Finance and Head of Business Change		

Timescale	31/03/2023
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1.4 Finding – New supplier set up

Supplier set up was reviewed as part of our audit. The Force has recently introduced a process to request new suppliers to be set up using Assyst. Previously, this was completed via email and the set up documented in a spreadsheet with attachments held in a shared drive (decentralised). Assyst provides a more efficient process- by acting as a central repository for requests, with built in workflows which provide a robust audit trail and a document library to upload relevant attachments. Despite the move to Assyst, we identified some cases in our testing where the old process was still being used. This was likely due to a lack of awareness of the new process and therefore, an action has been raised to increase awareness of this process across the Force.

1.4a Recommendation

The Head of Finance to ensure officers and staff are made aware of the new supplier set up process using Assyst.

Agreed Action

Head of Finance will ensure only the Assyst process for setting up a new supplier is followed and that awareness is raised across the Force.

Priority	3	SWAP Ref.	47537
Responsible Officer	Head of Finance		

Timescale	31/12/2022
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1.5 Finding – Exception reporting

Exception reports were reviewed as part of our audit. Exception reports are run by a Finance Assistant and checked by a Senior Accountant and therefore, a separation of duties exists in the process. Finance aim to complete these three times a week after each payment run. However, this may not always be the case depending on availability of resources. Eight consecutive exception reports were tested in order to check whether these has been run and reviewed as required. The findings have been detailed below:

- Of the 8 consecutive exception reports we reviewed, there was a gap of 10 days between one report and next. This was due to annual leave of one of the officers involved in the process.
- In one instance, we could not locate the email from the Finance Assistant instructing the Senior Accountant to complete the review of the exception report. However, the Senior Accountant informed us that as this is a regular task for them, they do not necessarily wait for the email instruction to review the reports. The reports are held on a shared drive, and they would have scheduled time each week to complete the task. We found evidence to support that the report in question had been reviewed in this case.

The findings are noted for consideration only with no formal actions raised. However, the Force should seek to ensure exception reports are produced in accordance with agreed frequencies and there is resilience in the process to ensure this is done.

2. Budgetary Control

2.1 Finding – Budget approval and upload into SAP

The 2022/23 -2026/27 Medium Term Financial Plan (MTFP) was agreed by the PCC at the Police and Crime Board (now known as the Governance and Scrutiny Board) in February 2022. Once agreed, the budget is uploaded into SAP (around March/April) ready for the new financial year. We checked to ensure that the agreed budget reflected what had been inputted into SAP. A number of variances were identified between budget headers agreed and inputted. Whilst the majority of these were movements between budget headers and therefore, had no impact on the overall budget, there were some additional movements which were not accounted for at the time of approval because they may, for example, not have been known. This was discussed with the Finance Team who agreed that there should be a stop on any adjustments being made between approval and input for transparency. An action has therefore been raised to ensure this is done for future budgets.

2.1a Recommendation

The Head of Finance ensures the budget headers agreed by the Governance and Scrutiny Board (previously the Police and Crime Board) are inputted into SAP and any adjustments required are made as part of the following year's budget setting processes.

Agreed Action

Head of Finance will ensure no adjustments are made to the totals on the budget headers once agreed by GSB and that any adjustments are made in the following financial year on SAP.

Priority	3	SWAP Ref.	47534
Responsible Officer	Head of Finance		
Timescale	31/03/2023		

2.2 Finding – Inactive cost centres

A report of all active cost centres was provided for review. A sample of 18 across a number of Directorates and Departments were selected for review to test whether budgets were being monitored. In 2/18 cases we found that the cost centre was no longer active and needed to be closed. Inactive cost centres are an issue which the Force is aware of and are planning to address and therefore, no formal action will be raised to ensure this is done. In all 16 active cost centres, we were satisfied that budgets were regularly being monitored.

2.3 Finding – MTFP errors

Following the agreement of the 2022/23 budget, the Force's Finance Team identified an error embedded within the financial model which had the effect of materially over-inflating the movement in partnership costs in the outlying years of the MTFP. This error had no impact on the 2022/23 budget but did have the effect of reducing the budget requirement in each of the subsequent years. The effect of this error is to inflate the budget requirement by £5.3m in 26/27 (from £13.5m previously reported and agreed by the Police and Crime Board in February 2022 down to £8.2m). Separately, a c.£2m grant from the Ministry of Justice was also missed / not built into the original agreed budget. The Finance Team has performed a root cause analysis and have implemented a number of actions to mitigate this going forward. These include, but are not limited to, adding additional reviewers of the MTFP, a peer review process, creating a new Senior Accountant role solely responsible for the MTFP, more effective use of technological solutions such as MS Teams and a more effective timetable for budget setting. The implementation of a new ERP will also provide the Force with the opportunity to consider implementing an integrated planning module that would significantly improve the rigour of the MTFP process, allow for easier scenario planning, increase participation in the preparation of the MTFP process and allow for a move away from a dependence on Excel

spreadsheets. The Governance and Scrutiny Board (previously the Police and Crime Board) were notified of the errors. We are therefore satisfied that the Force has put in place measures to mitigate against these issues reoccurring and that the appropriate stakeholders have been notified.

Audit Assessment of Agreed Themes

Theme	RAG	Rationale
Leadership & Culture		Senior Management recognise where improvements could be made within the areas reviewed. For example, the Force is currently in the process of procuring a new ERP which should improve on the limitations of the current financial system.
Learning		The Force implements learning where risks and errors are identified to help mitigate against these. An example of this has been seen in practice through the actions taken following the identification of a material variance in the MTFP (discussed at 2.3).
Diversity & Inclusion	Not assessed	We have been unable to provide an opinion on diversity and inclusion specific to the key financial control processes we have reviewed.

Audit Objective

To provide assurance that there is a sound framework in place at Avon and Somerset Police for the issuing and management of firearms licenses.

Link to CRR

Risk 3 - Service Delivery - Failure to meet expectations of improved performance and service delivery

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



Risk Reviewed	Assessment
The Force does not have a robust framework in place for the issuing and management of firearms licenses, leading to potential death of or injury to a member of the public/officer and legal action, financial loss and reputational damage.	Medium
Risk Management Awareness	Satisfactory

Key Findings

The Firearms Licensing Team maintains a broad range of information relating to all processes undertaken within the department. This is contained within multiple guides which are accessible in shared folders for staff to access. The information seen was up to date and reflected current firearms licensing law.



A sample of twenty grant and renewal applications were tested to ensure correct procedures were being adhered to in line with firearms licensing law. All applications were processed appropriately, however, inconsistency regarding how high-risk applications were approved was noted. We also noticed one shotgun grant enquiry form had not been signed nor dated by either a Firearms Licensing Officer (FLO) or the Firearms Licensing Manager (FLM), although comments to support the grant were recorded. We have verbally recommended that the Team are reminded to sign and date all relevant documentation.



The Force implemented the new medical proforma requirement (that came into effect via Home Office Statutory Guidance for Chief Officers of Police on 20 October 2021) for all grant and renewal applications from 1 January 2022. This decision to implement from 1st January was made locally, in accordance with delegated authority, to manage workloads and determine a new way of working. The guidance states that it *"is to be applied to all applications received, and licensing decisions made, on or after its publication."* The Force carries an element of risk for any grant or renewal applications completed without a medical proforma after the date of publication.



Whilst testing licence refusals and revocations, we noted one instance of a licence refusal which was incorrectly stated as a licence withdrawn on the National Firearms Licensing Management System (NFLMS). The Firearms Licensing Manager identified this error and confirmed that it was likely administrative oversight. Although the file confirms the application was refused, it is advised that the error is corrected.

Audit Scope

The review considered the accessibility and adequacy of current Force procedures to guide the licensing of firearms. We also reviewed whole population data of all applications between June 2021 and May 2022 (5922 in total). This included:

- Procedures in place to guide and direct licensing of firearms.
- Processes for reviewing firearms applications, renewals and issuing licences including how the Force has embedded new legislation into their processes.
- Training in place for those in charge of approving licences.
- Processes for revoking and confiscating licences.
- Performance management information over this area.

Conclusion

We have given a reasonable assurance opinion and have agreed three actions in relation to high-risk applications and confirming risk when making decisions regarding grant and renewal applications. Sample testing has been useful to provide insight into how the department deals with applications, however, based upon the volumes of applications the department processes, we can not offer a higher level of assurance. Although no firearms policy is in place within the department, we are satisfied that there are multiple internal resources and guides with regards to the processes undertaken, which are accessible to all relevant staff. Findings and agreed actions can be seen in Appendix 1 below.

Appendix 1

Findings & Action Plan

1.1 Finding: High Risk Applications

We tested a sample of twenty grant and renewal applications to ensure correct processes were being followed. There were two applications which were correctly identified as high risk. The high-risk applications were for a firearm grant, where the applicant was convicted of a drink driving offence, and a coterminous shotgun grant, where the applicant had many dealings with the police and convictions over many years. The case of the firearm grant was correctly submitted to the Firearms Licensing Manager (FLM) from the Firearms Enquiry Officer (FEO) for decision. This was then subsequently forwarded to the Assistant Chief Constable (ACC) for final approval. In the shotgun grant case, however, the FLM made the final decision, and this was not submitted to the ACC for final approval. This case was dealt with prior to the requirement of a chief officer approval being introduced locally.

Although the Statutory Guidance for Chief Officers of Police states “*Chief officers should ensure high risk decisions relating to firearm and shotgun certificates and RFDs are approved, as a minimum, by the firearms licensing manager. In most cases high risk decisions should be approved by an officer or staff member senior to the firearms licensing manager with functional responsibility for firearms licensing.*” it does not state that all high-risk decisions must be approved by an officer senior to the firearms licensing manager. However, it is recommended that for consistency and full oversight, this does occur for any high-risk applications identified.

There is currently no risk matrix in place for applicants applying for grants. There are differences in how forces determine risk based upon the intelligence available to them. For example, the Force will revoke a licence/not grant a licence to an applicant who has recently been convicted of a drink driving offence; some neighbouring forces do not revoke/bar licence to applicants convicted of this offence. To aid in the decision-making process, a risk matrix/table outlining the offence/incident/intelligence and medical conditions that would constitute a medium or high-risk assessment is advised.

Although a high-risk status was identified in the two applications mentioned above, the remaining applications did not refer to the level of associated risk. Internal records/forms did not require the decision-maker to confirm their consideration via a low or medium risk rating.

An additional box that mandates a decision as to whether the application is a low, medium, or high risk would enable this element of decision-making to be recorded. This would also ensure new members of staff are aware of the matrices and the need for risk to be considered during decision-making.

It is important to note, however, that the department does risk assess all grants and renewals using the national risk assessment. This covers factors such as a person’s age, the number of guns they possess, and prohibited weapons under Section 5 of the Firearms Act 1968.

The department also has a renewal risk matrix which identifies the different factors that would influence whether a visit is required before a licence is renewed.

1.1a Recommendation

We recommend that all grant and renewal applications identified as high risk are submitted to an officer senior to the Firearms Licensing Manager for a final decision.

Agreed Action

I would recommend that this should be the Chief Inspector as they have functional responsibility for the day-to-day responses and the ACC for the applications which have previously been revoked.

Priority	2	SWAP Ref.	47585
Responsible Officer	Firearms Licensing Manager		
Timescales	31st October 2022		

1.1b Recommendation

We recommend that the Firearms Licensing Manager considers developing a risk matrix which outlines incidents, offences, activity, and medical conditions which would result in a medium and high-risk scoring, to assist staff in identifying applications requiring further scrutiny.

Agreed Action

Yes, I agree. I will make enquiries with neighbouring forces to establish best practice.

Priority	2	SWAP Ref.	47586
Responsible Officer	Firearms Licensing Manager		
Timescales	31st December 2022		

1.1c Recommendation

We recommend that the Firearms Licensing Manager considers integrating a risk rating field into grant and renewal decision making forms, for assessments to be recorded.

Agreed Action

Yes, I agree. I will seek to have this included within the current background check sheet form.

Priority	3	SWAP Ref.	47587
Responsible Officer	Firearms Licensing Manager		
Timescales	31st December 2022		



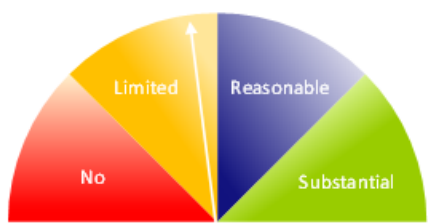
Audit Assessment of Agreed Themes		
Theme	RAG Rating	Rationale
Leadership & Culture		The Force has implemented the recent changes to legislation; however, a local decision was made to implement this for grants and renewals from January 2022. Although this was to allow a process to be implemented to ensure applications going forward would adhere to the new guidance, the Force does carry an element of risk for all grants and renewals processed in the time before the local process came into effect. This risk is mitigated, however, for current and future grant and renewal applications.
Learning		The requirement for Firearms Licensing Officers (FLOs) to understand the National Decision Model (NDM) and to complete additional management training has been identified by the department. 14 courses have been identified which are specific to line managers. These are courses which would have been allocated on promotion to police sergeants. Details of these courses have been passed to FLOs for suitable dates via Learning & Development. All courses are recorded on an individual's Chronicle record. The NDM has not been included as of yet as it is intended for the whole department to receive input. This in line with police officer recruit training and then as part of ongoing CPD.
Diversity & Inclusion		The Force assesses firearm and shotgun grant and renewals based upon an applicant's history and background and not on their diversity information. However, due to the risk associated with possession of a gun and the potential threat to the public, the department must make decisions based upon medical information provided by an applicant's doctor. Any red flags raised in the medical history will either result in further investigation or an application refusal. Based on discussions and sample testing, this is being completed effectively.

Audit Objective

To provide assurance over the effectiveness of the Force's reasonable adjustment processes which support individuals with disabilities, neurodiversity and other long term health conditions.




Link to CRR

Risk 4 - People - Growing, developing and then maintaining the workforce and leadership culture, capacity and capability we need.

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

Risk Reviewed	Assessment
Adjustments which remove or reduce a disadvantage to an employee are not made or are inadequate resulting in discrimination which could lead to financial loss, reputational damage and legal challenge to the Force and negatively impact the employee.	Medium
Risk Management Awareness	Satisfactory

Key Findings

	HR Advisory maintain a spreadsheet record of all reasonable adjustments requested which is accessible through an MS Teams channel. On review of this record, we found significant gaps where information had not been updated by those responsible in HR Advisory. In the majority of cases, a reasonable adjustment had actually been implemented (but not recorded). The Force would benefit from a HR case management solution to help better manage these processes. In the absence of an effective solution, the Force should raise awareness of the requirements to record information related to reasonable adjustments. In addition, a mechanism to ensure this record is reviewed regularly for completeness should also be implemented.
	By law, an employer must consider making reasonable adjustments when they know, or could be expected to know, an employee or job applicant has a disability. Currently, no proactive work is undertaken to make reasonable adjustments where the Force has been made aware of a disability (e.g., during the recruitment process). Reasonable adjustments tend to be reactive and made following a request by the employee / applicant or their line manager. However, the Force are currently working on agreeing a process where a reasonable adjustment can be put in place on day one of an individual's employment. This is likely to be in place by the beginning of the new calendar year (2023).
	Currently, there are no Key Performance Indicators (KPIs) in place for reasonable adjustments. However, there are plans for KPIs to be implemented in the Autumn of 2022. The intention is to embed metrics which actively monitor the number of requests received and timeliness of adjustments made.

Audit Scope

We considered the following areas as part of the audit:

- The Force's Reasonable Adjustment Procedure.
- Whether reasonable adjustments are being made in accordance with the process and legislative framework. We tested to assess whether the Force was balancing risk management/administration against doing what is right for individuals when applying Force processes.
- Processes in place to appeal and escalate cases where adjustments are not made or considered unreasonable.
- Improvement activity as a result of feedback and complaints.
- Performance monitoring over this area.

Conclusion

The assurance opinion we have been able to provide has been impacted by the availability of information recorded centrally. In most cases, where gaps in records were found, further testing revealed reasonable adjustments had been made but not captured accurately. However, we are unable to provide an opinion on the promptness of reasonable adjustments being implemented due to the lack of information being recorded centrally. Investment is required to introduce a case management solution to better manage these processes which are currently being managed through a shared spreadsheet. In the absence of this solution, significant work is required to raise the awareness of agreed process and recording requirements across the organisation; supported by effective performance monitoring and captured learning from those who have undergone the process.

Appendix 1

Findings & Action Plan

1.1 Finding: - Improvements to current procedure.

The end-to-end process for making a reasonable adjustment according to the Force's Reasonable Adjustment Procedure is as follows:

- Line managers are responsible for making decisions and implementing reasonable adjustments where possible, once all relevant information has been gathered.
- All reasonable adjustments (and relevant arrangements) **should be recorded** using the **Reasonable Adjustments Tracker**. Line managers should inform HR Advisory of any reasonable adjustments made or declined, along with the rationale for their decisions using this tracker.
- Where it is unclear what reasonable adjustments may need to be made, advice must be sought from Occupational Health by completing the Management Referral Form.
- Managers must obtain **advice from HR Advisory** at an early stage regardless of whether the adjustments can be accommodated or not.
- Once an individual's needs have been identified, **reasonable adjustments should be implemented as soon as possible**. If there is a delay, the individual must not be placed at a disadvantage.
- Managers should confirm** to the individual in writing the **details of any adjustments that will be made, including a timescale of when changes will be introduced**. If managers are not able to make adjustments, they must confirm the justifiable reasons for this. This must form part of their discussion with the individual.
- In most circumstances, **reasonable adjustments should be reviewed** by the line manager and individual after a reasonable period (usually, but not necessarily, 6 months) to ensure they meet the required needs.

HR Advisory maintain a central record of all reasonable adjustments requested. The information is captured within a spreadsheet which is accessible via an MS Teams channel. On review of this record, we identified what appeared to be gaps in record keeping and performed sample testing on around 40 cases where a request for a reasonable adjustment was made but no final outcome recorded. In the majority of cases investigated, we found that the actual reasonable adjustment had been actioned (by cross checking against personnel files) but had not been captured within the overarching record. In some instances, the reasonable adjustment had not been made or had been delayed as a result of a lack of engagement from the employee requiring the adjustment.

A further sample of 10 reasonable adjustments, where an outcome had been recorded on the spreadsheet were reviewed against the agreed procedure. The findings have been summarised below:

1.1a Recommendation

We recommend that the HR Business Partner HR Advisory ensures the following:

- The Force explores introducing a HR Case Management solution to help manage the process for reasonable adjustments. This should automate the end-to-end process, help ensure all information is recorded appropriately, actions are timely and the information reportable for quality assurance and improvement purposes.
- Stakeholders responsible for updating the current central record in line with the Force's agreed procedure are made aware of these responsibilities. This should include the completion of a Reasonable Adjustment Tracker to capture the key information.
- A process which ensures the central record is regularly reviewed / checked to ensure completeness is introduced (e.g., dip checking). This should also include a mechanism to gauge feedback from employees who have had a reasonable adjustment made to capture any learning and to introduce any improvements.

Agreed Action

- We have an agreed supplier for the new ERP system and an HR Case Management System will form part of this. System implementation will start from March 2023 and a timeline for bringing Case Management online will be agreed.
- Themes from the audit, specifically recording data, have been fed back to the HR Advisory Team and Dyslexia Assessors to clarify responsibilities and enable them to guide line managers in their role. This has been completed at the HR Advisory Team meeting on 07/09/2022 and the Dyslexia Assessor Group meeting on 21/09/2022.
- Continue to progress the development of an HR QA process to assess employee relations casework (including reasonable adjustments), data quality and recording will be part of the criteria – to be completed by 31/12/2023
- Continue to develop a data quality plan for case management data - to be completed by 31/12/2023

Priority	2	SWAP Ref.	47566
Responsible Officer	HR Business Partner		

- In 1/10 cases, the case was found not to be an actual reasonable adjustment and was part of the employee's return to work plan. Therefore, this should not have been recorded on the record as an adjustment.
- In 9/9 cases that were actual reasonable adjustments, the Reasonable Adjustment Tracker had not been completed by the line manager. The Reasonable Adjustment Tracker
- In 7/9 cases, no date for when the adjustment was made could be found on the record and therefore, we were unable to provide an opinion on the timeliness of the action(s) taken.
- In 2/9 cases, we were unable to verify whether the line manager had confirmed in writing the details of any adjustment made and the timescales for when changes would be introduced to the employee.
- In 3/9 cases, we were unable to locate evidence to support a review of the appropriateness of the reasonable adjustment made and whether it met the required needs of the employee.

The findings were discussed with the HR Advisory Team/Manager and mitigating actions have been noted within the linked recommendation and agreed action.

Timescale

31/12/2023

1.2 Finding: - Proactive reasonable adjustment processes

By law, an employer must consider making reasonable adjustments when:

- they know, or could be expected to know, an employee or job applicant has a disability.
- an employee or job applicant with a disability asks for adjustments.
- an employee with a disability is having difficulty with any part of their job.
- an employee's absence record, sickness record or delay in returning to work is because of or linked to their disability.

Currently, no proactive work is undertaken to make reasonable adjustments where the Force has been made aware of an employee's disability (e.g., during the application process). Reasonable adjustments tend to be reactive and made following a request do to so by the employee / applicant or their line manager. HR Advisory are currently working with the Talent Team to agree a referral process where any disability is identified by an applicant about to join the organisation, so that a reasonable adjustment can be in place on their first day. The process is likely to be in place by the beginning of the new calendar year (2023).

Just under 500 employees have declared a disability (see Appendix 2). A report detailing these individuals was provided by the Force. A sample of 10 was selected to test whether a reasonable adjustment had been made for the condition(s) recorded. We were unable to confirm whether an adjustment had been made in four cases as no information regarding this had been recorded on the individual's personnel file. However, that is not to say this has not been actioned locally but not recorded centrally. In addition, the employee may not require an adjustment to help manage their condition. Due to time limitations and potential data protection concerns (where an employee may not wish to make their line manager aware of a disability), we were unable

1.2a Recommendation

We recommend that the HR Business Partner ensures disability data is reviewed regularly as part of the planned improvement work for reasonable adjustment processes.

Agreed Action

The audit highlights that there is no proactive action to approach individuals to offer reasonable adjustments following a comparison of the workforce data showing those individuals who consider themselves disabled and the number of individuals who have a disability to identify those with no adjustments in place. Whilst we agree that this work would likely highlight the reasons why individuals have not requested support (which would be beneficial to understand) we would not be able to progress this as a recommendation as the data in our SAP system is captured and recorded explicitly for equality monitoring purposes and using it to identify individuals would likely be a breach of GDPR and, because this is such sensitive data, would likely have a negative impact on employee engagement.

Instead, we are proposing a 2-pronged approach. We are identifying any potential need for reasonable adjustments earlier in the recruitment process so in this way we have a consistent approach to put adjustments in place and raise awareness of the support available. For those individuals already working within the organisation, the HR Advisory team do proactively reach out to managers to offer advice and support where we receive any information received that indicates that an individual may have a disability, for example an OH report. This means that over time, in conjunction with the other agreed actions below, we will improve awareness of the support available,

approach line management or the employee directly within the allotted timeframe for the audit. HR Advisory plan to implement a more proactive review of reasonable adjustments (see above). Disability data should be regularly reviewed and checked as to whether a reasonable adjustment has been made for any declared conditions to support a more proactive approach.

managers' awareness of their own responsibilities and assure ourselves that appropriate support is in place for all individuals with a disability. appropriate support is in place for all individuals with a disability.

In practical terms for new starters this means that they will be offered multiple opportunities throughout the application process to highlight any requirement for reasonable adjustments. These 'gateways' are questions on the application form, information on reasonable adjustments provided at familiarisation sessions, questions on our pre-join medical questionnaire and a verbal offer of a meeting with their line manager and HR Advisory to discuss any support required. We are then able to record the support put in place or that the offer was declined. This process is in place for police officers at present and in development for police staff, volunteers and Special Constables.

Our agreed action is therefore to:

- Embed process for identifying reasonable adjustments for new starters ahead of their start date for police staff, volunteers and Special Constables – in progress and to be completed by 31/12/2022.
- Review of HR Advisory input on Management Toolkit training; this training already includes a section that details what reasonable adjustments are, when they apply and the responsibilities of managers but could be developed further to give practical examples and signpost to support and guidance available – to be completed by 30/04/2023.

Priority	3	SWAP Ref.	47567
Responsible Officer	HR Business Partner		
Timescale	30/04/2023		

1.3 Finding: - Key performance indicators

Currently there are no key performance indicators (KPIs) in place related to reasonable adjustments. The HR Business Partner has confirmed that these will be implemented in the Autumn of 2022. The intention is to embed team KPIs that actively monitor the number of requests received and the timeliness to resolution so that the Force have an overview of their performance in this area. A suite of KPIs related to this area would be beneficial to the control framework. However, no formal action will be raised given these existing plans. The findings have been noted for consideration.

Audit Assessment of Agreed Themes

Theme	RAG Rating	Rationale
Leadership & Culture	Amber	Directive controls by way of approved policies and procedures related to reasonable adjustments are in place and updated regularly. However, significant work is required to raise awareness of these procedures to help ensure compliance, particularly with regard to recording of information.
Learning	Amber	We have identified improvements in learning opportunities and actions have been raised to introduce internal quality assurance reviews / dip sampling to gauge the effectiveness of reasonable adjustment processes by those directly affected.
Diversity & Inclusion	Amber	The Force will need to undertake proactive work in order to ensure those with a disability are not disadvantaged. Whilst work is planned, these processes will require time to embed and therefore, the amber RAG rating reflects the infancy of these processes.

Appendix 2

Force Disability Data

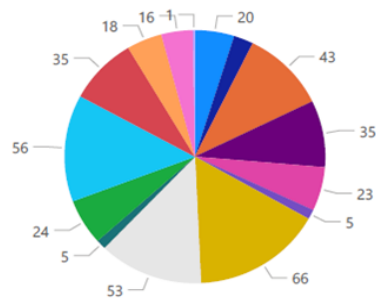
Total Number of Individuals with a Recorded Disability

494

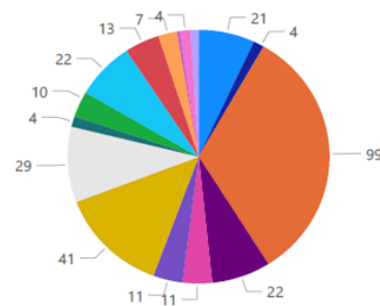
Count of Individuals with a Recorded Disability by Staff Group



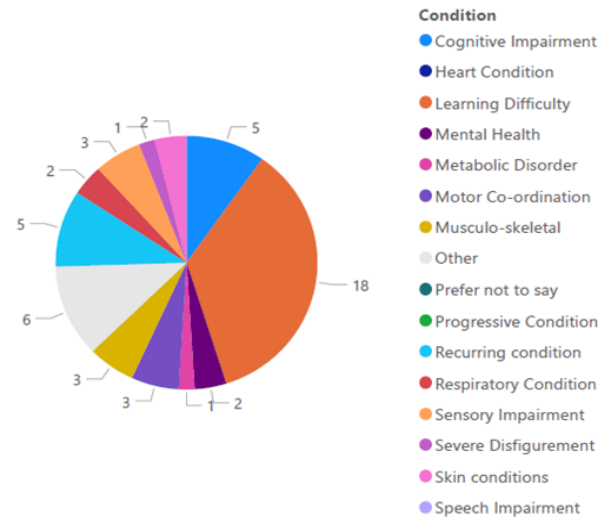
Count of Conditions reported by Police Staff



Count of Conditions reported by Police Officers



Count of Conditions reported by PCSOs




Follow Up Audit Objective

To provide assurance that the agreed actions to mitigate against the risk exposure identified within the 2021/22 Limited opinion audit of Remote Working have been implemented.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	2	1	0	3
Priority 3	0	0	0	0
Total	2	1	0	3

Follow Up Assessment

The original audit of Remote Working was completed in September 2021 and received a Limited assurance opinion. The original objective of the audit was to provide assurance over the Force's controls regarding the adequacy and effectiveness of the Force's remote working arrangements with due regard to safeguarding its information assets.

This audit sought to 'Follow Up' on the implementation of recommendations made as part of the original audit. Audit testing was performed in relation to the priority 2 recommendations and supporting evidence obtained where possible to demonstrate the implementation of these recommendations.

Key Findings


The deployment of the NEP DR3 operating system build is still ongoing, with a revised target implementation date of 31st October 2022.



The Force has identified a responsible officer to review accreditation of requirements to national systems and ensure that Force systems are compliant with UK regulations. Additionally, updates have been made to the 3rd party remote access process.



A framework of policies has been established providing guidance to staff and management regarding information security. The remote working policies and guidance have been updated to greater emphasise the Force's security values and expected staff behaviours.

Conclusion

2 of the 3 agreed actions have been assessed as completed. The remaining action has had its implementation date pushed back to 31st October 2022, due to delays caused by sickness and leave. The original agreed actions and the follow up assessments are in Appendix 1 below.

Appendix 1

Agreed Actions & Follow Up Assessment

1.1 Recommendation

The deployment of the NEP DR3 operating system build should be expedited to the laptop estate as soon as possible. This will enable the Force to establish a secure and easily updatable standard build.

Agreed Action

We are in the process of testing the new build and will roll this out force wide as soon as possible.

Follow Up Assessment

In Progress

Update from 11/08/2022

The deployment of the NEP DR3 operating system build should be expedited to the laptop estate as soon as possible. This will enable the Force to establish a secure and easily updatable standard build.

Due to several resourcing issues and constraints with the recruitment process, protracted vetting processes and the inability to retain and recruit permanent and contract staff; the NEP upgrade/replacement roll out has had to be extended. The Force also need to factor in some additional sessions for staff, therefore the updated timescale for completion is the end of October 2022.

Priority	2	Timescale	31/10/2022	SWAP Ref:	45894
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1.2 Recommendation

a) The Force should:

- Capture sufficient information to enable the assessment of the security implications of ASC staff home working environment. This could be achieved by a survey, home visits, photographs, etc.
- Such assessments should be undertaken annually with re-design where necessary to ensure any new IS risks concerning remote working are assessed.
- Captures ASC staff acknowledgement of their individual IS responsibility to secure the Force's information and systems, preferably annually.

b) To continue to monitor:

- The risks to the secure methods by which remote working ASC staff access national police systems.
- Security impacts and requirements around remote access to ASC systems by third parties.

Agreed Action

The Force need to identify an individual to review accreditation requirements to National Systems to ensure they are compliant. The security impact and requirements around remote partner working will be looked into by the Force Information Security Officer (ISO) and Digital Security Officer (DSO).

Follow Up Assessment

We have been provided evidence of remote working assessments, as well as the Core Principles on the new ways of working, with a focus on remote and hybrid working arrangements such as maintaining contact, team meetings, staff development, and wellbeing.

Additionally, we were provided with the update Remote Access Process, which outlines the approach to approving and facilitating 3rd party remote access.

The Force currently audit two national systems, CAID and NAS. The Force are in the process of recruiting a 2nd auditor who will increase the capacity of the team with the potential to increase the auditing of more National Systems.

This role was filled in February 2021.

Complete

Priority

2

Timescale

31/03/2022

SWAP Ref:

45913

1.3 Recommendation

Draft policies concerning remote working should be completed, reviewed, authorised, and approved for distribution to staff. Training to support these policies should be considered and given where necessary to ensure that staff do understand their IS responsibilities to safeguard the Force's information assets. Furthermore, consideration should be given to the re-organisation of the current (draft) IS Manual into separate policy areas to better deliver key IS messages to targeted staff / partner groups. The current remote working guidance offered to staff on the Intranet should be reviewed to ensure that it effectively highlights the Force's cyber security values and those behaviours expected of staff working remotely.

Agreed Action

The Data Protection Officer (DPO) confirmed that she has recently received new and or updated policies that she is currently reviewing for adequacy. Training to support policy revision will be considered in due course.

Follow Up Assessment

There are now policies in place covering remote working, as well as guidance within the Force intranet system Pocketbook. Evidence was provided of the updated policies and guidance provided to staff. Including:

- Clear Desk Policy – Approved August 2021 - Detailing the need for clearing desks of any sensitive materials to reduce the risk of security breaches.
- Information Security Procedure – Approved August 2021 - This procedure documents the approach to ASC Information Security Procedures including the requirements to communicate and review procedures in respect of the risk landscape.
- Resetting Home Working Procedure – Approved August 2021 – Outlines the minimum requirements for mobile working across Avon & Somerset Force.
- Physical Security Procedure – Approved August 2021 – Outlining the security of Policing premises and the adequacy of protection to prevent unauthorised access.
- Home Working Health & Safety Assessment – Online form completed by staff regarding their homeworking environment e.g., light levels, privacy etc. This is supported by fixed and blended working guidance for staff and managers.

Complete

Priority 2 Timescale 31/03/2022 SWAP Ref: 45883

Avon and Somerset Police Audit Progress Report and Sector Update

Year ending 31 March 2022

September 2022



Contents

Section	Page
Key Grant Thornton Team Members	03
Introduction and Headlines	04
The Auditor's statutory responsibilities	05
Progress at September 2022	07
2021/22 Deliverables	11
Sector Update	12

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

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Key Grant Thornton team members



Jackson Murray

Engagement Lead

T 0117 305 7859

M 07825 028920

E Jackson.Murray@uk.gt.com

Jackson will have ultimate responsibility for the delivery of your audit service. Specifics of the role include:

- leading our relationship with the Police and Crime Commissioner and Chief Constable, ensuring you have access to Grant Thornton's full service offering;
- being a key contact for the Chief Finance Officers and the Joint Audit Committee, meeting frequently with key members of management;
- taking overall responsibility for delivering high quality audits which meet professional standards;
- agreeing with you the annual joint audit plan, and a timetable for delivering the work;
- reviewing the audit file, giving particular focus to any key areas of risk or critical judgements exercised during the audits;
- reviewing and signing off all audit reports;
- attending Joint Audit Committee to discuss key issues arising from our work and any recommendations;
- acting as a 'sounding board' on key decisions relevant to our responsibilities as your auditors; and
- sharing good practice identified at other organisations.



Gail Turner-Radcliffe

Audit Manager

T 029 2034 7546

E Gail.Turner-Radcliffe@uk.gt.com

Gail will ensure that all work allocated is carried out on a timely basis in accordance with the firm's professional standards and to the satisfaction of clients and engagement lead.

As the key contact Gail will be responsible for building and maintaining good working relationships with all colleagues and clients.

To support delivery of the testing strategy she will:

- assist the engagement lead in establishing audit objectives and overall scope;
- ensure key matters which arise during the audits which were not identified at the planning stage are properly assessed and dealt with;
- review the work of in-charge auditor and the wider fieldwork team;
- finalise our draft reports to management;
- manage, motivate and coach team members; and
- control the audits in relation to timescales, budgets and risk management procedures.



George Amos

Audit Incharge

T 0117 305 7780

E George.WM.Amos@uk.gt.com

George will work as part of the team, leading the on site audit team, providing a service which meets or exceeds client expectations and supports the engagement lead / manager team. Specifics of the role include:

- taking an active part in the audit planning discussions to identify audit risks and appropriate audit strategy;
- communicating any issues relating to the audit with the engagement manager or engagement lead;
- overseeing all aspects of audit fieldwork and completion;
- addressing and discussing queries in respect of technical and audit issues identified during the course of the audit;
- maintaining good working relationships with client staff; and
- delegating work to other members of the audit team, ensuring they understand their responsibilities and have received appropriate on-the-job training / coaching.

Introduction & headlines

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

The paper also includes a summary of emerging national issues and developments that may be relevant to you.

Members of the Joint Independent 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.

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.

We continue to bring specialists to our update conversations where appropriate to share any learning from our position as a leading audit supplier to the police sector.

You will also have access to our annual Chief Accountant Workshops and any other networking opportunities we create for the various stakeholders.



The auditor's statutory responsibilities

Opinion on the audited body's financial statements

Our work enables us to give an opinion as to whether the financial statements:

- give a true and fair view of the financial position of the audited body and its expenditure and income; and
- have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards and other directions.

We began to deliver our final accounts audits from August 2022. Please see pages 7 to 10 of this report for an update on progress to date.

Work on value-for-money arrangements

Under the 2020 Audit Code of Practice, we are required to undertake sufficient work to satisfy ourselves that the Police and Crime Commissioner and Chief Constable “has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.”

Our initial risk assessment built on our understanding of your arrangements, taking into account any findings from previous work on value for money. We reported our risk assessment to you in our Joint Audit Plan against the following reporting criteria:

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

We keep our risk assessment under continuous review. Where appropriate, we update our risk assessment to reflect emerging risks or findings and report this to you. We have not identified any previously unreported risks of significant weakness and have begun to collate the documentation required to complete our detailed work.

Our final commentary in the Auditors' Annual Report will include:

- a summary of our findings on any risks identified during our work;
- our judgements on the adequacy of the Police and Crime Commissioner and Chief Constable's arrangements for each of the three reporting criteria, as set out above;
- any recommendations made to management as a result of our work; and
- a follow up of progress against any recommendations raised in previous audits.

The auditor's statutory responsibilities

Other responsibilities

We are required to give an opinion on whether:

- other information published together with the financial statements is consistent with the financial statements.

We are also required to:

- consider whether the Annual Governance Statement complies with relevant disclosure requirements and whether it is consistent with the information we are aware of from our audit; and
- examine and report on the consistency of 'Whole of Government Accounts' consolidation schedules with the financial statements.

We will complete this work as part of our financial statements visit.

Other statutory duties

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

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

Our work to date has not required us to report any such matters to you.

We have previously reported to the Joint Audit Committee that we were unable to issue the audit certificates for the 2020/21 audits due to a national delay in the Whole of Government Accounts work. We have now completed this work for 2020/21 and it has been confirmed that we can now issue our audit certificates, which we intend to do imminently.

Added value

Grant Thornton has a large Public Sector practice and is a key supplier to the market. As a valued audit client, you will receive:

- the opportunity to access support from experienced technical colleagues. This means you will be at the forefront of accounting developments. Through this relationship we also ensure that communication works both ways and feed issues back from our clients.;
- insight from our regular meetings within the sector where we discuss emerging developments. We will also raise any areas of concern that you have over policy, procedure, or regulation with your regulators; and
- technical and sector updates for the Joint Independent Audit Committee.



Progress at September 2022

Financial Statements Audit

In our Joint Audit Plan, presented to the Joint Audit Committee in July 2022, we highlighted three areas of significant risk for our audit. Our audit has not yet concluded, however we provide an update on those three areas of significant risk below.

Significant risk area 1 – Management Override of Controls

As part of our work in evaluating the presumed risk of Management Override of Controls, we obtain an understanding of the control environment in which journals are processed, use data analytics tools to identify journals that we would consider to be at a higher risk of management override of controls, or otherwise appear unusual, and evaluate the results of our testing.

Up until 13th December 2021, the journals approach was that the preparer would email their journal to an email “journal inbox”. Based on a rota system, another individual would log in to the inbox and approve and post the journals. On 13th December 2021, a new approach to journals was introduced which replaced the need for the “journal inbox”. This was introduced to improve the controls in place around the posting of journals. The new approach uses software called “Assyst” which acts as a portal allowing the journals, once approved, to be entered directly into SAP. Once a journal has been uploaded, a reviewer then logs into the software and approves and posts the journals into SAP.

Our examination of the control environment has identified three significant deficiencies, being:

- Finance team members have the ability to create and approve their own journals as there are no automated controls in the SAP financial ledger stop that will stop this. Through our work we have noted that 22% (426 journals) of manual journals posted in 2021/22 were self-posted and therefore self-approved, with 3% (12 journals) occurring after the introduction of the Assyst portal which was implemented to further control this area. This is not in-line with best practice and increases the risk of fraudulent or erroneous reporting, with the segregation of duties being a key control principle in relation to financial governance. Manual journals can still be entered directly into SAP and we note that 6 journal have been posted via the direct route without going through the Assyst portal first since its introduction.

- We note that the approval of journals and accruals in Assyst is completed via a rota system, meaning that a junior team member could be approving the journals of senior team members. In addition, there are no approval limits set for individuals who can post / approve journals. This could result in inappropriate individuals approving high value journals, without the necessary experience to consider if these are correct.
- Our review of the Assyst portal has noted that there is no mandatory field for the upload of evidence to support the journal, and from a sample of journals that we have viewed, evidence was not always included. Our inquiries of journal posters has also confirmed that journals are posted and approved without the evidence being viewed. We would therefore question the appropriateness of team members approving a journal without supporting evidence, particularly when these are complex journals.

As a result of these deficiencies, the extent of our testing was increased to cover the risks identified. Management have begun to return evidence to support the journals we have selected for further testing and we will provide an update on the findings from this work in our Joint Audit Findings Report.

In addition to our review of the journals control environment, our IT Audit colleagues have reviewed the SAP system and have also noted a significant deficiency. This is in relation to user access rights on certain accounts which allow the user to delete or amend transactions in SAP without creating an audit trail of the amendment. This was also noted in our 2020/21 Joint Audit Findings Report. Similar to last year, we have to perform additional procedures to assure ourselves that the transactions in SAP and associated system reports are complete and accurate. We have held discussions with the IT department on how the user access can be updated to eradicate this issue, while providing the level of access needed and maintaining an audit trail. Their initial response suggests that a workable solution can be put into place that will mitigate the findings of our IT audit colleagues moving forwards.

Progress at September 2022 (cont.)

Financial Statements Audit - continued

Significant risk area 2 – Valuation of land and buildings

As we described in our Joint Audit Plan, land and building valuations represent a significant estimate by management in the financial statements due to the size of the numbers involved. Management's internal valuation expert completed the valuations for 2021/22 via a desktop review.

In the Joint Audit Findings Report for 2020/21 we included the following:

“We recommend that the valuation is updated for future years, with up-to date data used to form estimates of build rates, floor areas and Useful Economic Lives / obsolescence assumptions. The calculations should be in line with best practice and supporting evidence should be retained for all assumptions made in the calculations.”

This reflected the issues we identified during the 2020/21 audit.

At the date of drafting this report, we have:

- evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation expert and the scope of their work;
- evaluated the competence, capabilities and objectivity of the valuation expert;
- discussed with the valuer the basis on which the valuations were carried out to ensure that the requirements of the CIPFA Code are met;
- engaged our own valuers to assess the instructions to the PCC's valuer, the valuers report and the assumptions that underpin the valuation; and
- developed a testing strategy for this balance and communicated the sampled assets to the valuer, who provided initial evidence to us on the 16th September. We are currently reviewing this evidence and await some further follow-up responses.

We held discussions with the valuer, both before the final accounts audit commenced and since, to understand the process that has been followed for 2021/22.

We have begun testing the inputs and assumptions for specialised assets, which are required to be valued using the Depreciated Replacement Cost (DRC) methodology. We have identified that our recommendations from the prior year have not been fully actioned.

We identified that the valuer continues to base build costs, which are an input into DRC valuations, on the cost of construction of the North Somerset Police Centre in 2017, using indices to adjust these rates between years. For example, since 2021 the rates have been increased by the national BCIS index. We have held discussions with our own expert, who recommends that the use of national build rate tables, such as those produce by BCIS. These are considered normal practice, particularly in the current unsettled economic climate, as they draw data from a number of sources rather than a specific, single asset and this helps to ensure that there is no bias or anomalies within the valuations. It is important to note that at this stage we are not saying that the build cost data used by the valuer for 2021/22 is inaccurate or inappropriate, however it makes corroboration of the values from an audit perspective much more challenging.

Furthermore, our recommendation that useful economic life assumption should be clearly referenced within the calculation of the obsolescence factor applied in the valuation of DRC assets has not been actioned. We are comfortable that the valuer is considering the physical, economic and functional obsolescence of the buildings, which is a requirement of RICS guidance. Through discussion with the valuer, it was apparent that they had attempted to factor in the lifespan of the asset, as required per paragraph 9.19 of RICS guidance, within the physical obsolescence % for each calculation. However, as each sub-asset does not have it's own useful life within the report, it was valuer judgement that was driving the consideration of lifespan, rather than comparative useful lives, which would be what drives the depreciation of the asset. Again, this makes corroboration of the assumptions applied more challenging.

We will continue to perform work to verify whether there is any risk of material misstatement in the overall value of Land & Buildings in the Balance Sheet. We are in the process of testing the other inputs and assumptions into the DRC valuation of specialised assets and our testing of the inputs and assumptions relating to non-specialised assets.

Progress at September 2022 (cont.)

Financial Statements Audit - continued

Significant risk area 3 – Valuation of the pension fund net liabilities (Local Government Pension Scheme and Police Pension Scheme)

As we described in our Joint Audit Plan, the net defined benefit pension liability represents another significant estimate in the financial statements.

At the date of drafting this report we have:

- updated our understanding of the processes and controls put in place by management to ensure that the group's pension fund net liability is not materially misstated, and evaluated the design of the associated controls;
- evaluated the instructions issued by management to their management expert (Barnett Waddingham "the actuary") for this estimate and the scope of the actuary's work;
- assessed the competence, capabilities and objectivity of the actuary who carried out the group's pension fund valuation;
- assessed the accuracy and completeness of the information provided by the group to the actuary to estimate the liability;
- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; and
- begun the process of undertaking 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.

We currently await a letter of assurance from Somerset Pension Fund's auditors in order to complete our work in this area, although we have informally liaised with them on any findings that they are aware of to date that could have a significant impact on the valuation or our work.

Our findings to date are:

- through testing of the consistency of the pension fund asset and liability disclosures in the financial statements back to the IAS 19 actuarial report, we have found identified disclosure adjustments to be made to the draft statement of accounts to ensure that they are consistent. These do not impact the primary statements;
- we have assessed the estimated return on assets % used by the actuary, in relation to the draft return on assets % of the Somerset Pension Fund and this difference was insignificant. This will not be finalised until we receive a formal letter of assurance from the Somerset Pension Fund auditor, however as this % comparison highlighted a larger difference between the actuary's estimate and the actual return of the fund in the 2020/21 audit, we wanted to inform you of our findings so far in the 2021/22 audit; and
- we have identified that the estimation duration of police staff liabilities are different to those applied to other employers within the Somerset Pension Fund. We await clarification from the actuary for the rationale for this;
- we also await a clarification on the estimated pension benefits paid to police pension scheme pensioners that was used by the actuary and how this reconciles to the actual pension benefits paid per the Police Officer Pension Fund Account; and
- we have noted that the pension liability has been split into gross asset and gross liability on the balance sheet, as it has historically, whereas guidance in the CIPFA Code states that these balances should be shown net. We have discussed this with management and they have agreed to make the necessary change to amalgamate the two lines into a single, net balance. This will result in a prior period adjustment to ensure reporting consistency and because the changes proposed are material.

Progress at September 2022 (cont.)

Financial Statements Audit - continued

Other Financial Statement Audit Procedures

We continue to work on the other areas of the financial statements audit and will provide the results of our audit testing in the Audit Findings Report.

We have no other significant matters to bring to your attention at this stage.

As previously reported to the Joint Audit Committee, we have adopted a hybrid approach to the delivery of the final statements audit visit and have been working at Police HQ with the finance team every Wednesday.

2021/22 deliverables

2021/22 Deliverables	Planned Date	Status
Accounts Joint Audit Plan We are required to issue a detailed accounts joint audit plan to the Joint Audit Committee setting out our proposed approach in order to give our opinions on the 2021/22 financial statements.	July 2022	Complete
Joint Audit Findings (ISA260) Report The Joint Audit Findings Report will be reported to the Joint Audit Committee.	November 2022	Not due yet
Auditors Reports These are the opinions on your financial statements and annual governance statements.	November 2022	Not due yet
Auditor's Annual Report 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 Joint Audit Committee.	November 2022	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.

Public Sector

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

Police

HMICFRS

HMICFRS inspections: evaluation of remote inspection methods

Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services independently assesses and reports on the effectiveness and efficiency of police forces and fire and rescue services with the aim of encouraging improvement.

The pandemic required HMICFRS to move to remote inspections, rather than on-site and face-to-face. They have evaluated how the move to remote methods went, to:

- identify where improvements were required;
- understand what happens when the way in which the inspection take place changes; and
- consider whether inspecting remotely is something to continue to do in the future.

This report can be found [here](#).



HMICFRS

Observations on the third generation of force management statements

A force management statement (FMS) is a self-assessment that chief constables (and London equivalents) prepare and submit to Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) each year.

These are the observations of the FMS steering group on the third round of FMSs. Police forces sent in their statements by the end of May 2021.

The steering group is made up of HMICFRS, the National Police Chiefs Council, the College of Policing, the Association of Police and Crime Commissioners, the Home Office, and other parties interested in the development of FMSs.

Get the report [here](#).



Association of Police and Crime Commissioners

Fraud A Priority in all Police And Crime Plans

Fraud is now a priority in all PCCs Police and Crime plans confirms APCC Lead at an evidence session in the House of Lords on Thursday, 16 June.

National Lead for Economic and Cyber Crime and PCC for Avon and Somerset Mark Shelford gave oral evidence to the Digital Fraud Committee and Fraud Act 2006 alongside Rob Jones, Director General from the National Economic Crime Centre and Pete O'Doherty, Assistant Commissioner and NPCC Coordinator for Cyber and Economic Crime.

During the session he expressed the vital role PCCs play in responding to economic and cybercrime, including fraud.

In a statement he said: "I am encouraged to see that all of my colleagues have included fraud in their Police and Crime Plans which sets the direction for their police area and to which they will hold their Chief Constable accountable.

"But more does need to be done. We encourage the government to include fraud in the Strategic Policing Requirement, which would bolster the prioritisation of fraud at the national level and within the National Policing Board performance measures alongside crimes such as burglary.

"Recognising fraud as a priority is a necessary step in continuing the work to build the capabilities and capacity in the whole system to effectively investigate and prosecute fraud. We welcome the inclusion of fraud as a priority crime in the Online Safety Bill. Measures in the Bill will go some way towards mitigating the vulnerability of the public as they shop and socialise online."

See the full article [here](#).



The Value of Internal Audit

One of the key elements of good governance is an independent and objective internal audit service. Some organisations engage fully and reap significant benefits from the assurance, insight and expertise they bring whilst others pay lip-service to them and see their work as an administrative burden.

CIPFA's recent report, [Internal Audit: Untapped Potential](#), lifts the lid on internal audit in public services. For some chief financial officers and chief executives, this report confirms the value and contribution of internal audit teams with 87% of respondents recognising the contribution internal audit makes to their organisation. However, some leadership teams saw internal audit as providing a basic service at minimal cost.

Getting the most out of the function requires honest conversations and long-term planning. Maintaining appropriate skills and knowledge within the function is necessary to ensure high quality internal audit in public services are retained.

Culture and governance

The Joint Audit Committee should monitor the delivery of internal audit and their output will be a key part of the annual work-plan. However, internal audit is not a substitute for risk management and should enhance the overall assurances received by management. Executives and Officers should engage with internal audit recommendations to ensure the organisation gains maximum value from reviews.

Capacity

Reducing internal audit days can lead to a lack of 'corporate grip' not identifying issues at an early stage. This report raises concerns over the capacity of internal audit across the public sector. The profession needs to be valued and invested in to make it more attractive to new blood and for bodies to be able to attract the best candidates to their service.

Expectations

To maximise the impact of internal audit, a clear and aligned strategic audit plan and annual audit plan should be in place. This should be agreed with all stakeholders.

Future plans

Internal audit needs to adapt to the changing landscape, including risks such as climate change, digital and technological developments, cyber-security and ongoing financial and service pressures within their planning processes. For financial resilience and medium- and long-term financial strategies internal audit can provide vital independent assurance to decision makers to allow them to take on more risk and be more ambitious. Leadership teams need to be clear on what assurances they will require going forward.

For more information, [Rob Whiteman](#) share his views on this report.



MEETING NAME	DATE	AGENDA NO
Finance and Assets Committee	15 th September 2022	11
DIRECTORATE / DEPARTMENT	AUTHOR	COG SPONSOR
Directorate of the Chief of Staff	Abby Rollings	Nick Adams
NAME OF PAPER	PURPOSE OF THE PAPER	SESSION
Audit Progress Review	Information/Decision	

INTRODUCTION

This report is from the Inspection and Evidence Based Policing Team and provides an update on the following points:

- Overall numbers of open recommendations
- Number outstanding and late for action
- Total for sign off by F&AC
- Any issues for escalation to CMB

OVERVIEW

Internal Audit Recommendations

Total	Total Number of Recommendations	Total Open	Total Overdue	Total Complete
Internal Audit Recommendations	157	54	3	100

- Please note out of the **54** open recommendations, **2** are for sign off by The Chief Officer for Finance, Resources, and Innovation. The **3** overdue require more information/revised date to be provided by the Business Leads.

Internal audit recommendations are tracked and closed once the internal auditors agree the action is complete. Governance is provided via the Joint Audit Committee. SWAP undertake follow up audits throughout the year to review progress. IEPT meet with SWAP every month to review progress.

The Auditors review all recommendations where the overall audit opinion is limited or below, however, this is only performed through the follow-up report once the last date for completion has been reached; the I&EBPT track all recommendations that fall due in the meantime. The I&EBPT track all recommendations that result from an audit with an overall opinion of 'reasonable' and above. The business lead confirms when a recommendation is considered closed or where a revised date for completion is required; the auditors are advised where a follow-up is due but has not been completed.

Open Recommendations

- **2018/19**
Follow Up – Key Financial Controls – 1x recommendation (Specials Coordinator) with a deadline of 31st January 2022. – New deadline set for 31st December 2022.
- **2019/20**
IT Cyber Security 2x open recommendations have deadlines of 30 November 2021.
1.1 - New deadline set for 31st March 2023.
1.3 - New deadline set for 31st December 2022.
- **2020/21**
4 open recommendations, leads will be chased for responses nearer the deadline dates.
1x recommendation is awaiting sign off from the Chief Officer for Finance, Resources, and Innovation.

- **2021/22**

17 open recommendations, leads will be chased for responses nearer the deadline dates.

3x recommendations overdue (Criminal Justice – deadline 30th June 2022, Victim Support Services – deadline 31st July 2022 & Organisational Learning from Covid – deadline 31st July 2022) were referred to The Chief Officer for Finance, Resources, and Innovation, but more information/revised date for completion, has been called for.

	Total Recommendations	Open	Open Out of Timescale	Completed
RSM 2018/2019				
Follow Up - Volunteers	1	0	0	1
Key Financial Controls	1	1	0	0
Total	2	1	0	1
SWAP 2019/2020				
Workforce Plan	3	0	0	3
Payroll and Expenses	5	0	0	5
Overtime Payments	3	0	0	3
Personal Issue of Assets	9	0	0	9
IT Cyber Security	3	2	0	1
Data Quality	5	0	0	5
Fleet Management	8	0	0	8
IT Business Continuity	4	0	0	4
Strategic Framework	8	0	0	8
Accounts Payable	6	0	0	6
Total	54	2	0	52
SWAP 2020/2021				
Data Protection - Incident Reporting	2	0	0	2
Health & Safety Management of Frontline Officers and Staff	4	2	0	2
Records Retention	5	0	0	5
Key Financial Controls	3	0	0	3
Delivering the Digital Strategy	2	1	0	1
Payments to Staff - Absence Management	2	0	0	2
Police Officer and Police Staff Training	2	1	0	1
Performance Management	4	1	0	3
Follow up Fleet	2	0	0	2
Follow up Data Quality	2	0	0	2
Recruitment and Vetting	1	0	0	1
Partnership Arrangements	2	0	0	2
Total	31	5	0	26
SWAP 2021/2022				
Complaints Handling	7	0	0	7
Organisational Learning from COVID-19	3	0	1	2

Remote Working	3	1	0	2
Key Financial Controls	5	3	0	2
Environmental Sustainability	2	1	0	1
Victim Support Services	6	4	1	1
Risk Management	4	2	0	2
Criminal Justice	3	2	1	0
Clinical Governance in Custody	5	4	0	1
Use of Force	3	0	0	3
Total	41	17	3	21
SWAP 2022/2023				
Evidential Property Management	6	6	0	0
Regional Digital Forensics	12	12	0	0
IT Service Desk	8	8	0	0
Representative Workforce	3	3	0	0
Total	29	29	0	0