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**Date :**7th March 2023

**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 in **The Conference Room** at Police HQ at **11:00** on **15<sup>th</sup> March 2023**. Please note that there will be a 30 minute lunch break at 12:30 and lunch will be provided.

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

Visitor vehicular access is via the south gate using the left hand lane. Signage will direct visitors to a dedicated parking area in the south car park where there is ample visitor parking, including three disabled visitor bays.

Once on site, signage will direct visitors to proceed to main reception to sign in, obtain a visitor's lanyard and to be met by their host.

### (ii) Wheelchair Access

Please contact the meeting host in advance if the disabled spaces allocated in visitor parking are unsuitable so that alternative arrangements can be made.

The Meeting Room has access for wheelchair users. A ramp will give you access to reception, a lift is available to the 1<sup>st</sup> floor.

### (iii) Emergency Evacuation Procedure

The attention of Members, Officers and the public is drawn to the emergency evacuation procedure:

- Leave the building by the nearest exit
- Close all doors behind you
- Do not use lifts
- Do not stop to collect personal belonging
- Use the directional signage around the site to locate the nearest assembly point
- Do not re-enter the building until you are told to do so

### (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](mailto:JAC@avonandsomerset.pnn.police.uk)

### (v) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

## **AGENDA**

**15<sup>th</sup> March 2023, 11:00 – 15:30**

**Lunch break 12:30 – 13:00**

**Timings are listed below as a rough guide only**

- 1. Apologies for Absence**
- 2. Emergency Evacuation Procedure**  
The Chair will draw attention to the emergency evacuation procedure in the Information About This Meeting above.
- 3. Declarations of Gifts/Offers of Hospitality**  
To remind Members of the need to record any personal interests or any **prejudicial interest** relating to the agenda and disclose any relevant receipt of offering of gifts or hospitality
- 4. Public Access**  
(maximum time allocated for this item is 30 minutes)  
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](mailto: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 on 24<sup>th</sup> January 2023 (Report 5) 11:00**
- 6. Office of the Police and Crime Commissioner Strategic Risk Register (Report 6) 11:10**
- 7. Constabulary Strategic Risk Register (Report 7) 11:25**
- 8. Business from the Chair (Report 8) 11:40**
  - a) Governance and Scrutiny Board (Verbal Update)
  - b) Update on IOPC Investigations (Verbal Update)
- 9. Internal Audit (Report 9)**
  - a) Proposed Audit Plan for 2023/23 12:00
  - b) SWAP Quarterly Update 12:20
  - LUNCH BREAK 12:30 – 13:00**
  - c) Police Detective Numbers 13:00
  - d) Assurance Mapping 13:20
  - e) Clinical Governance within Custody Follow Up Report 13:40
- 10. External Audit (Report 10)**

- a) Progress Report 14:00
- b) Final Auditors Annual Report 14:20

11. Audit Progress Review (Report 11) 14:40

**Part 2**

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Items for consideration without the press and public present

12. Exempt Minutes of the Joint Audit Committee Meeting held on 24<sup>th</sup> January 2023 (Report 12) 15:00

**MINUTES OF THE JOINT AUDIT COMMITTEE (JAC) MEETING HELD ON TUESDAY 24<sup>TH</sup> JANUARY 2023 AT 9:30. MEETING HELD VIA TEAMS.**

**Members in Attendance**

Jude Ferguson (Chair)  
Martin Speller  
David Daw

**Officers of the Constabulary in Attendance**

Sarah Crew, Chief Constable  
Nikki Watson, Deputy Chief Constable  
Nick Adams, Constabulary CFO  
Michael Flay, Governance and Risk Manager

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

Alice Ripley, OPCC Chief of Staff  
Paul Butler, OPCC CFO  
Ben Valentine, OPCC Senior Performance and Governance Manager  
Alaina Davies, OPCC Finance and Commissioning Manager

**Also in Attendance**

Mark Shelford, Police and Crime Commissioner  
Juber Rahman, SWAP  
Charlotte Wilson, SWAP

**48. Apologies for Absence**

Zoe Rice, Joint Audit Committee Member  
Jackson Murray, Grant Thornton  
Gail Turner-Radcliffe, Grant Thornton

**49. Emergency Evacuation Procedure**

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

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

None.

**51. Public Access**

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

**52. Minutes of the Joint Audit Committee Meeting held on 11<sup>th</sup> October 2022 and 7<sup>th</sup> November 2022 (Report 5)**

**RESOLVED THAT** the minutes of the meeting held on 11<sup>th</sup> October 2022 and 7<sup>th</sup> November 2022 were confirmed as a correct record and will be signed by the Chair:

Action update:

- Minute 23a** The OPCC Senior Performance and Governance Manager is arranging a meeting with JAC Members to review the contents and training updates for the JAC Annual Report.
- Minute 34(i)** Failure to recruit a JAC Chair has been added to the OPCC Strategic Risk Register. **Close action**
- Minute 34(ii)** The Joint Governance Framework has been revised to ensure it is current but a wider review is ongoing. The OPCC CFO will provide updates on progress at the JAC.
- Minute 35** A demonstration of the data visualisation on Qlik has been scheduled for a JAC pre-meet. **Close action**
- Minute 36(i)** An update on the JAC Chair recruitment is given under the Business from the Chair section of this meeting. **Close action**
- Minute 36(ii)** An update on the JAC Chair recruitment is given under the Business from the Chair section of this meeting. **Close action**
- Minute 37a** JAC Members met with SWAP to discuss questions in relation to the change in approach to audit delivery and a further meeting has been scheduled to continue discussions. **Close action**
- Minute 37d** The Constabulary are considering if they should have a legacy responsibility for officers and staff leaving the organisation due to PTSD, injury on duty etc. The Constabulary want to understand the emerging position regarding the police covenant and the wider duty before circulating a written response on this action to JAC Members.
- Minute 46b** JAC Members flagged clarification points and requests for change in formatting on the Annual Accounts and Governance Statement Questions and Answers document. Changes have been made and an updated

version published on the JAC page of the PCC's website. **Close action**

**Minute 47**

The Constabulary CFO confirmed that the 2021/22 final signed accounts have been published and the Constabulary will look to produce a summary to be published alongside these. **Close action**

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

The OPCC Senior Performance and Governance Manager highlighted that the report was written prior to the December JAC date which was cancelled. The OPCC Organisational Management Board (OMB) met yesterday to discuss risks. The OPCC is going to look at how risk is assessed going forward.

Strategic Risk (SR) 1 – Governance Failure

The OPCC is in the process of reviewing the Governance and Scrutiny Board (GSB). A new ToR has been drafted but not yet signed off. Going forward the meeting will have clear governance and scrutiny sections.

SR 2 – Failure to deliver the Police and Crime Plan

This risk strongly links to SR 3 (Financial incapability and ineffectiveness). The currently proposed Medium Term Financial Plan (MTFP) forecasts a worse position than the previous MTFP, even with the proposed increase in Council Tax Precept. Savings will be required to meet the deficit which will affect the ability to deliver the Police and Crime Plan.

SR 4 – Failure to engage with the public and other stakeholders

The Performance and Accountability Board (PAB) is a public facing broadcast which has been held quarterly for 1.5 hrs. Going forward PAB meetings will be held monthly for 30 minutes in order to achieve better engagement with the public. The OPCC is also looking at different platforms in order to better engage with the public. The uptake in numbers of young people completing the recent knife crime survey was highlighted as a success and the OPCC explained some of the ways in which engagement with young people was increased e.g. liaised with schools and a specific youth engagement group. It was noted that the annual precept survey is live and will close the day before the Police and Crime Panel – to date there have been around 3,000 responses.

SR 6 – Lack of capacity, capability, or poor wellbeing within the OPCC

The new structure is in place following the office review, with two vacancies outstanding for which there are live appointment processes. It was noted that there have been challenges in filling the Communications Team role which will support PCC engagement and as such the job description and role title has been revised to better reflect the purpose of the role. The new PA to the Chief of Staff, CFO and DPCC has started which means the new Secretariat Manager can concentrate on developing this new role.

Members were assured that the OPCC are looking at their risk management processes to ensure a clear line of sight to the Constabulary risks and are looking to learn from Constabulary good practice following the process of improvement they have gone through.

#### **54. Constabulary Strategic Risk Register (Report 7)**

The Constabulary Governance and Risk Manager highlighted that the report in the papers was written for the December JAC meeting which was cancelled and there was no movement in risk scores since the October JAC meeting. The next quarterly review of risks is due in February 2023. The robust processes around reviewing risks were highlighted.

It was noted that some of the red risks in the heat maps have recently de-escalated to reflect mitigations in place. Corporate Risks 1-6 in the report remain the same as previously reported.

New governance arrangements, as a result of the Leapwise review, are complete and the handbook is being refreshed to reflect the changes.

It was noted that Corporate Risk 2 (inability to deliver a sustainably balanced budget) is more up to date in the OPCC Strategic Risk Register. The MTFP and covering papers have been submitted to the Police and Crime Panel ahead of their meeting – even if the £15 increase in the council tax precept is agreed there will still be a deficit which will need to be met with reserves until savings can be brought forward to balance the budget on a sustainable basis.

Members raised concerns that the financial risk scoring seems low. The profile of spend was discussed and it was highlighted that 80% is on people and the savings required will mean a reduction in headcount. The uplift of officers to rebuild the numbers following the 10 years of austerity means that that part of the budget is protected and as such only half of the budget can be looked at for savings. The scale of workforce modernisation within the force was also highlighted. Savings principles will need to be balanced against the force's ambition and vision to improve performance and be graded as outstanding. The Constabulary Senior Leadership Team (SLT) met yesterday to look at the detail of emerging plans which include consideration on where to deploy uplift. The Constabulary also await the outcome of the national review requested by the Home Secretary into non-crime demand on policing e.g. Mental Health. There is a big risk to public confidence so improvements need to be made within the resources available and this will require some brave decisions being made early on.

Members noted the amount of work the Constabulary have done to date on utilising IT to create efficiencies and improve effectiveness but realise there may need to be more investment in this area. Long term it is hoped that there can be regional collaborations around IT to bring about further savings, efficiency and resilience.



Members were assured that procurement savings are part of the savings plan picture e.g. annual saving on the custody healthcare contract as a result of collaboration and a longer length of contract. The Constabulary is now part of the 5 force regional procurement service which means that any renewal of contracts over £50,000 go through the same process to establish the viability of collaboration.

Members queried the process around collaboration – the timeliness of it and the decision making process. Members were assured of the commitment amongst the PCCs in the region to collaboration where it is beneficial. Collaborations are discussed at regional meetings. A key inhibitor is the scale of collaborations and timings of contracts coming to an end e.g. the end of the ERP contract in Avon and Somerset. Here the force ensured that the new contract allows for others to join at a later date if they wish to.

Members asked if the status of mitigating actions could be included in future reports.

Members raised concerns around public confidence locally being affected by the cases in London which have received recent media coverage. Members were assured that Avon and Somerset Constabulary have been doing much work in the past 18 months internally and externally around Violence against Women and Girls (VAWG). Improvements have been made in leadership training, the DCC is the VAWG lead for the force, there are ongoing courageous conversations and there is work with external providers e.g. working with LimeCulture to develop a network of advocates. The force will continue to drive this work forward. The Chief Constable is involved in conversations at a national level as part of her role as the NPCC national lead and Avon and Somerset are often providing best practice advice.

Members were assured that the vetting process within Avon and Somerset is fit for purpose but there were some vulnerabilities before the system change so a backward look will be done. A system is also being developed to look at continuous integrity. The vetting appeals process is also going to be looked at to ensure it is as robust as possible. The Constabulary are also considering ways to scrutinise the values of new officers before they join the force, perhaps through visits prior to joining the organisation.

There is still much work to be done in keeping the conversations going, exposing issues and refreshing culture.

**RESOLVED THAT** the status of mitigating actions be included in future reports.

## **55. Business from the Chair (Report 8):**

### **a) Governance and Scrutiny Board (GSB) Update**

Members have received the minutes of the GSB meetings held on 7<sup>th</sup> September 2022, 18<sup>th</sup> October 2022, 16<sup>th</sup> November 2022 and 7<sup>th</sup> December

2022. The OPCC CFO gave a summary of the discussions at the GSB on 16<sup>th</sup> January 2023:

- DCC update focused on the VAWG HMICFRS report and public confidence.
- IPQR discussion was heavily focused on diversity and public confidence.
- The People and Organisational Development update was around the results of the people survey and further conversations on diversity, confidence and morale.
- A progress report on Business Crime was discussed. There has been a significant increase of 25-30% in crime reported which needs to be analysed to determine if this is a result of an actual increase in crime or an increase in reporting.
- Estates updates were given in relation to Bath and the South Somerset Review. The South Somerset Business Case and road map will be presented to Constabulary Management Board (CMB) in March and GSB in April.

The JAC Chair wanted to minute thanks to the Chief Officer – People and Organisational Development for being a key contributor to JAC discussions and wish him all the best in his new role.

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

At the end of December 2022 there were 13 live IOPC investigations with the oldest being from January 2020. Themes of the complaints include:

- Abuse of position for sexual purpose
- Integrity
- Dissatisfaction of police response
- Vehicle pursuit that ended in collision
- Unnecessary force

#### **c) JAC Chair Recruitment Update**

The JAC Chair recruitment advert went live on 9<sup>th</sup> January 2023. There have been questions regarding the role but no applications submitted as yet so the decision has been made to extend the deadline until the end of next week.

#### **d) External Audit**

PSAA had indicated that the external auditors would be changing from Grant Thornton but they have since communicated that the turnover for Avon and Somerset Police is too great to hand over to the other organisation (this also affected others). Grant Thornton will remain the external auditors for Avon and Somerset Police – the audit team going forward has not yet been confirmed by Grant Thornton.

### **56. Internal Audit Reports (Report 9):**

**a) South West Audit Partnership (SWAP) Quarterly Update**

The report provides an update against the current internal audit plan. 70% of audits are complete and SWAP are able to offer a reasonable assurance opinion based on the audits completed to date. Regional audits are due to commence this quarter with scopes being submitted for approval in February.

SWAP gave an update on the Police Audit Group Conference which took place in November 2022. Hot topics included agile audits, data analytics and 1 page reporting – all of which fit with what SWAP are doing.

SWAP also highlighted some fraud awareness training they ran in December.

**b) Policy and Procedure Management Audit**

A low reasonable assurance opinion was given. The OPCC had policies outstanding for review from 2012. The OPCC had commissioned external legal support to carry out these reviews. A temporary OPCC HR Support Officer, who has been appointed to provide additional capacity while HR systems are being improved, is also supporting the review. The OPCC Chief of Staff confirmed that the policies have now been reviewed and minimal changes have been identified. It was also noted that the OPCC now has a staff induction pack and line management guide which links to the policies.

Members queried how easily accessible SWAP found the policies and procedures. SWAP reported no issues with this. Constabulary policies are available on Pocketbook and links to these are also included on Verto. SWAP did raise an action around click rates and ensuring that people are reading the policies - this work links to the new IPR system and roll out of Office 365. The OPCC policies are available to all OPCC staff on a shared drive, and the new induction and line manager materials signpost these with links.

Members also sought assurance that the OPCC are looking to the Constabulary for best practice in terms of policy and procedure management. A meeting is already scheduled between the Constabulary and OPCC to discuss this.

**c) Risk Management Follow Up Audit Report**

The four actions raised in the audit have been completed and the JAC have been kept up to date with the development of risk reporting. A high reasonable level of assurance has been given because a range of improvements are still in progress but this is a positive piece of work.

**d) Complaints Handling Follow Up Audit Report**

Seven actions were raised in the audit and 6 of the higher priority ones have been completed with the one priority 3 action yet to be completed around updating complainants. The Professional Standards Department (PSD) are in

the process of creating a brief synopsis. PSD sought advice from the IOPC on this action, consulted with investigating officers and historical interested parties. PSD have come to a decision to review on a case by case basis what should be provided – it will either be a redacted version of the report or if more appropriate a summary will be produced which is similar to what the IOPC publish for complainants on their website. SWAP confirmed they are happy with this approach.

#### **57. External Audit Report: Annual Report (Report 10)**

It was not possible for a member of the external audit team to attend. It was noted that there are a couple of typos to be amended in this report before it is finalised for publication.

Members highlighted the following:

- The Governance section of the report says that the Risk Registers are reported to the Joint Audit and Standards Committee – should this be the Joint Audit Committee and the Standards Committee?
- One of the dates in the report says TBC – should there be a date specified?

**RESOLVED THAT** the feedback from this meeting should be forwarded to the external auditors. Members highlighted the following:

- The Governance section of the report says that the Risk Register are reported to the Joint Audit and Standards Committee – should this be the Joint Audit Committee and the Standards Committee?
- One of the dates in the report says TBC – should there be a date specified?

## **Part 2**

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

#### **58. Exempt Minutes of the Joint Audit Committee Meeting held on 11<sup>th</sup> October 2022 (Report 11)**

**SEE EXEMPT MINUTES**

The meeting concluded at 11:20

**CHAIR**

## ACTION SHEET

<b>MINUTE NUMBER</b>	<b>ACTION NEEDED</b>	<b>RESPONSIBLE MEMBER/ OFFICER</b>	<b>DATE DUE</b>
<b>Minute 10c</b> <b>Internal Audit Report: Criminal Justice</b> <b>16<sup>th</sup> March 2022</b>	A Criminal Justice Follow Up report should be presented to Members in 12 months – this should include numbers as well as percentages	SWAP	15 <sup>th</sup> March 2023
<b>Minute 22</b> <b>Constabulary Strategic Risk Register</b> <b>19<sup>th</sup> July 2022</b>	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	15 <sup>th</sup> March 2023 JAC Meeting
<b>Minute 23a</b> <b>Draft JAC Annual Report</b> <b>19<sup>th</sup> July 2022</b>	A meeting should be scheduled on an annual basis (after 31 <sup>st</sup> 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
<b>Minute 24d</b> <b>Internal Audit: IT Service Desk</b> <b>19<sup>th</sup> July 2022</b>	SWAP will send the OPCC CFO the schedule of national issues.	SWAP	Immediate
<b>Minute 34 (ii)</b> <b>OPCC Strategic Risk Register</b> <b>11<sup>th</sup> October 2022</b>	The final revised version of the Joint Governance Framework should be shared with JAC Members and the OPCC CFO should confirm the timescales for when this will be available as soon as possible.	OPCC CFO	TBC – update 15 <sup>th</sup> March 2023 JAC
<b>Minute 37d</b> <b>Internal Audit: Reasonable Adjustments</b> <b>11<sup>th</sup> October 2022</b>	The Constabulary will consider if they should have a legacy responsibility for officers and staff leaving the organisation due to PTSD, injury on duty etc.	OCC CFO	End of January 2023
<b>Minute 54</b>	The status of mitigating actions should be included in future	Governance and Risk Manager	15 <sup>th</sup> March 2023 JAC

<p><b>Constabulary Strategic Risk Register</b></p> <p><b>24<sup>th</sup> January 2023</b></p>	<p>reports.</p>		<p>Meeting</p>
<p><b>Minute 57</b></p> <p><b>External Audit: Annual Report</b></p> <p><b>24<sup>th</sup> January 2023</b></p>	<p>The feedback from this meeting should be forwarded to the external auditors. Members highlighted the following:</p> <ul style="list-style-type: none"> <li>• The Governance section of the report says that the Risk Register are reported to the Joint Audit and Standards Committee – should this be the Joint Audit Committee and the Standards Committee?</li> <li>• One of the dates in the report says TBC – should there be a date specified?</li> </ul>	<p>OPCC CFO</p>	<p>Immediate</p>

MEETING: <b>Joint Audit Committee</b>	DATE: <b>15<sup>th</sup> March 2023</b>	AGENDA NO: <b>6.1</b>
NAME OF PAPER: <b>OPCC Strategic Risk Management Update</b>	AUTHOR: <b>Ben Valentine</b>	PURPOSE: <b>Information and Discussion</b>

## 1. PURPOSE OF REPORT AND BACKGROUND

This report provides members of the Joint Audit Committee (JAC) with an overview of any significant changes to the Office of the Police and Crime Commissioner (OPCC) Strategic Risk Register (SRR), and other points related to the management of risk, in the period of time since the last JAC meeting held on 24th January 2023.

## 2. POINTS OF NOTE

The Strategic Risk Register was reviewed by the OPCC Management Board on 20<sup>th</sup> February. 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

The Governance and Scrutiny Board (GSB) will now have a three hour meeting every month and the meeting will be held in two parts: governance and scrutiny. This is to help ensure that there is sufficient time allowed for all agenda items and particularly ensuring there is sufficient prioritisation of scrutiny. There will also be a pre-meet held relating to the governance elements to make those processes more efficient and effective.

Recent volunteer recruitment campaign resulted in a number of appointments to the scrutiny panels for police powers and police complaints.

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

The most significant risk to this is caused by the financial situation which will, once again, require the police to make cuts to staff levels which will impact on service delivery. Planning has begun with the Constabulary starting to set out a five-year plan which aims to balance service delivery against the need for savings. The use of reserves in 2023/24 has bought some additional time to help this planning process.

New OPCC performance dashboard agreed which will be implemented on a quarterly basis with first iteration used for the May PAB & GSB.

### SR3 – Financial incapability or ineffectiveness

The Police & Crime Panel approved the 6% precept increase and the MTFP has been finalised; only balanced in year 1 (2023/24) using £3.4 million reserves; the deficit grows to a projected £19 million in year 5.

The true financial risk here is not taking appropriate and timely steps to reduce expenditure and relying on depleting reserves to fund remaining deficits. However, planning has now begun to identify savings.

### SR4 – Failure to engage with the public and other stakeholders

The Performance and Accountability Board (PAB) will now be held every month but for 30 minutes each time; they will also be broadcast on Facebook. These changes respond to feedback received and are to try and improve engagement with the meetings.

### SR5 – Lack of public confidence in or awareness of OPCC

Part of the February OPCC Team meeting was used to gather ideas from across the team. The current issue is capacity to deliver these ideas but this will improve if the new engagement role (see below) is appointed.

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

Interviews for the new Scrutiny and Assurance Manager role took place on 2<sup>nd</sup> March.

Interviews for the new Community Engagement and Stakeholder Manager role took place on 6<sup>th</sup> March.

### SR7 – Failure to deliver commissioned services

The OPCC Commissioning Strategy has been approved by the OPCC Management Board and is now being finalised. When this is finished this can be shared with the JAC.

The LSU Business Case was discussed at the March GSB.



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

**Strategic Risk Register**

**March 2023**

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.

<b>Impact</b>	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
<b>Probability</b>						



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

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

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

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

RISK			ASSESSMENT		
Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Governance Failure	SR1	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	<b>12</b>
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> <li>Joint Governance Framework overdue for review and some areas of uncertainty.</li> <li>New duties and expectations of PCCs arising from the national review. PCCs appear to have extra responsibility but without additional 'levers' to support delivery.</li> <li>Taking on any new responsibilities means there are more likely to be governance failures whilst the team learn.</li> <li>Proposed amendments to the Policing Protocol Order could impact PCC governance.</li> <li>OPCC failure to engage on the design element of the '3 Ds' ways of working.</li> <li>Failure to ensure effective risk management and support the delivery of service.</li> <li>Information governance failure.</li> <li>Ineffective scrutiny and oversight of services and outcomes delivered by the Constabulary including SPR.</li> <li>Ineffective scrutiny and oversight of the OPCC Equality Duty.</li> <li>Failure to ensure adequate transparency of the OPCC and/or the Constabulary.</li> <li>Failure to ensure Chief Constable sets appropriate culture, ethics and values.</li> <li>Lack of control/influence over Criminal Justice agencies or other partners.</li> <li>Lack of governance over initiation of collaborations or performance of collaborations.</li> <li>OPCC policies and procedures overdue for review.</li> <li>Difficulty recruiting JAC Chair and members - Chair's term ends in March 2023.</li> </ul>		<ul style="list-style-type: none"> <li>Lack of oversight and scrutiny of the Constabulary.</li> <li>Failure to deliver the Police &amp; Crime Plan (SR2).</li> <li>Financial loss (SR3).</li> <li>Damaged reputation and reduced public confidence (SR5).</li> <li>Failure to deliver OPCC statutory requirements.</li> <li>The Constabulary and/or OPCC will be inefficient/ineffective.</li> <li>Failure to deliver the Beating Crime Plan.</li> <li>Damaged relationship with Constabulary, commissioned services or partners.</li> <li>Government criticism or penalties.</li> <li>Panel criticism.</li> <li>Sub-standard performance results and poor inspection outcomes.</li> <li>Risks not managed.</li> <li>Failure to improve the delivery of the broader Criminal Justice Service.</li> </ul>			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>Review of the OPCC carried out in 2022, including recommendations aimed at strengthening internal governance, and supporting the PCC's governance and scrutiny functions.</li> <li>OPCC Management Board (OMB) - allows greater oversight of performance, risks and issues and provides a formal decision making mechanism for non-Constabulary business.</li> <li>Joint Governance Framework to be kept under review to ensure up-to-date and fit for purpose</li> <li>OPCC policies and procedures being reviewed.</li> <li>OPCC self assessment of compliance with their Equality Duty.</li> <li>Oversight Boards - Performance &amp; Accountability and Governance &amp; Scrutiny.</li> <li>PCC and Chief Constable 1:1s</li> <li>OPCC attend CMB and other strategic meetings (open invitation from the CC).</li> <li>Joint Audit Committee, External Audit, Internal Audit and annual governance statement.</li> <li>JAC Chair/member recruitment</li> <li>Police and Crime Panel meetings.</li> <li>COG attendance at weekly OPCC SLT.</li> <li>Compliance with statutory reporting requirements.</li> <li>Victim Services appointed and managed by the OPCC Commissioning Team.</li> <li>Independent scrutiny panels for complaints, use of police powers &amp; OOC.</li> <li>Transparency Checklist</li> <li>Constabulary governance redesigned through 2022; this will allow greater oversight of risk and assurance by the OPCC.</li> <li>OPCC Information Governance Group oversees compliance with GDPR and DPA 2018.</li> </ul>	Mar-23	CoS	<ul style="list-style-type: none"> <li>New organisational structure implemented from 1 Nov 2022. Business Plan in place since spring 2022.</li> </ul>		
	Mar-23	Director of P&A	<ul style="list-style-type: none"> <li>Highlight report needs to be refreshed/reinvigorated to reflect new Police &amp; Crime Plan and Business Plan.</li> </ul>		
	Mar-23	CoS	<ul style="list-style-type: none"> <li>OPCC and ASP have carried out a light-touch update. ASP feedback has also been sought for in-depth review. OPCC now supporting APACE group set up to provide guidance across E&amp;W.</li> </ul>		
	Mar-23	CFO	<ul style="list-style-type: none"> <li>Legal review carried out by external agency, now undergoing substantive review by Head of HR &amp; BS.</li> </ul>		
	Apr-23	Head of HR & BS	<ul style="list-style-type: none"> <li>Legal review of policies and procedures carried out to ensure legal compliance. OPCC has decided to expand this work to include APCC self-assessment on equality and race. Initial assessment discussed with CoS, Head of HR &amp; BS and Head of C&amp;E. Prioritisation plan under development to identify areas of highest concern; and any quick wins.</li> </ul>		
	Mar-23	CoS	<ul style="list-style-type: none"> <li>Revisions to Oversight Boards implemented from Mar 23. Performance monitoring product in design and completion target of 31st March 23.</li> </ul>		
	Mar-23	PCC	<ul style="list-style-type: none"> <li>Formalised OPCC attendance at Strategic Planning Meeting (from Jan 22).</li> </ul>		
	Mar-23	CoS	<ul style="list-style-type: none"> <li>The internal audit report on governance concluded that the PCC and CC have an adequate and effective framework for risk management, governance and internal control.</li> </ul>		
	Mar-23	CFO	<ul style="list-style-type: none"> <li>JAC members agreed to second (3 year) term.</li> <li>Chair retiring, recruitment started. New Chair could be existing JAC member so additional recruitment will be needed for a new member if so.</li> </ul>		
	Mar-23	Director of PP&C	<ul style="list-style-type: none"> <li>Amended Specified Information Order - quarterly performance report published and complaints overview on PCC website.</li> </ul>		
Mar-23	Director of P&A	<ul style="list-style-type: none"> <li>Recruitment for volunteer panel members yielded 25 applicants with screening process ongoing through February 2023.</li> </ul>			
Mar-23	Head of HR & BS	<ul style="list-style-type: none"> <li>CoPaCC transparency award received for many years (not running 2022).</li> </ul>			
Mar-23	Director of P&A	<ul style="list-style-type: none"> <li>New constabulary governance framework implemented but not all KPQs assessed and risk management process not fully embedded.</li> </ul>			
Mar-23	CFO				

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	<b>16</b>
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> <li>Plan is broad and ambitious.</li> <li>Lack of oversight of improvement activity and related outcomes.</li> <li>Underpinning the delivery risk of all of this is the financial uncertainty and the increased public expectation from the additional funding that policing has received both through central government grant and local taxpayers' increase in precept funding.</li> <li>Prevention is hard to measure/evidence and needs more than the police to deliver.</li> <li>Internal police culture and leadership at an operational level.</li> <li>Male violence against women and girls (includes the national rape crisis) carries significant volume and harm.</li> <li>Disproportionate outcomes particularly for Black, Asian, mixed and minoritised communities.</li> <li>Workforce not representative of the communities of A&amp;S; insufficient progress has been made.</li> <li>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.</li> <li>Lack of oversight and scrutiny of the Constabulary.</li> <li>Positive Outcomes - not seeing the improvements hoped for.</li> <li>Police response to 'neighbourhood crimes' does not meet public expectations.</li> <li>Court backlogs means justice is not being delivered effectively or efficiently.</li> <li>Lack of control/influence over partnership agencies e.g. CJS.</li> <li>More officers will result in more people going through an already overstretched criminal justice system.</li> <li>Constabulary staff survey results show a decline in 2021.</li> </ul>		<ul style="list-style-type: none"> <li>Loss of legitimacy in the OPCC and Constabulary.</li> <li>Loss of public confidence/trust in the OPCC (SR4) and Constabulary.</li> <li>Undermines the Peelian Principle of policing by consent.</li> <li>Failure to keep people safe.</li> <li>Failure to protect and support vulnerable people.</li> <li>Failure to bring offenders to justice.</li> <li>People will feel unsafe.</li> <li>Police and Crime Panel criticism and/or fail to agree precept increase.</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>Police and Crime Plan 2021-25 engagement.</li> <li>Governance and scrutiny arrangements being reviewed.</li> <li>OPCC Business Plan now focusses the work of the OPCC on supporting the Police and Crime Plan</li> <li>Governance and Scrutiny Board (GSB) discusses performance, assurance and risk</li> <li>PCC and Chief Constable 1:1s</li> <li>OPCC attend CMB and other strategic meetings (open invitation from the CC).</li> <li>Audits and Inspections (HMICFRS &amp; SWAP) overseen by Joint Audit Committee</li> <li>Internal assurance mechanisms are in place to evaluate delivery of the Plan's objectives</li> <li>Oversight of all strategic constabulary data through Qlik</li> <li>Contacts analysis</li> </ul>	Mar-23	CoS	<ul style="list-style-type: none"> <li>Internal roadshow and external communications campaign to launch April 2023.</li> </ul>		
	Mar-23	CFO	<ul style="list-style-type: none"> <li>Revised (monthly) GSB and PAB will go live from Mar 23.</li> <li>Director of Performance &amp; Accountability working to bring together current OPCC functions to provide more holistic scrutiny.</li> </ul>		
	Mar-23	CoS	<ul style="list-style-type: none"> <li>Five strategic aims and key deliverables agreed. Published with related workstream tracker in 2022.</li> <li>Progress reviewed at SLT Away Day in Jan 23.</li> <li>SLT reviewing and refreshing the plan for 2023/24.</li> </ul>		
			CoS PCC CoS CFO CFO Director of P&A Director of P&A	<ul style="list-style-type: none"> <li>OPCC attendance at CMB and the GSB (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.</li> <li>Improved visibility of performance and risk through the Constabulary Integrated Performance &amp; Quality Report.</li> <li>Public performance report published quarterly; performance dashboard being developed for GSB.</li> <li>New Contact Management System (iCase) anticipated June 2023 and work will then commence to draw down data analysis from the system to assist and steer scrutiny activity.</li> </ul>	

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Financial incapability or ineffectiveness	SR3	CFO	4	5	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	<b>16</b>
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> <li>Global factors impacting policing and wider economy. No additional funding for policing in Autumn Statement 2022.</li> <li>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.</li> <li>Pay awards may exceed central government projections and effectively be unfunded.</li> <li>Over-reliance on reserves to fund the budget deficit through the medium term is a risk.</li> <li>3 year settlement from 2022/23 with additional central funding for Op Uplift only.</li> <li>May not be able to achieve maximum precept increase from 2023/24 onwards; especially considering 'cost of living' crisis already impacting the public.</li> <li>Time required for the new PCC to establish budget and estates strategies</li> <li>Risks around pension funds due to wider economic impact.</li> <li>Increasing pension costs for officers and staff schemes; although this will probably be funded.</li> <li>Capital budget not fully funded in 2025/26 – borrowing already at prudent levels and diminishing potential for capital receipts.</li> <li>National work will require local funding with no control over decision making e.g. ESMCP, NPAS, national IT.</li> <li>Uncertainty of local costs in high value areas: IT and replacement of SAP.</li> </ul>		<ul style="list-style-type: none"> <li>As officer numbers are protected it may mean using officers in roles currently undertaken by civilians if other savings do not materialise.</li> <li>Failure to set a sustainable revenue budget or capital plan across the medium term.</li> <li>The need for further savings after 10 years of austerity presents further challenges.</li> <li>Failure to meet heightened expectations of stakeholders.</li> <li>Loss of public confidence (SR5).</li> <li>Unable to fund adequate or minimum service.</li> <li>Unable to fund delivery of PCC priorities (SR2).</li> <li>Unable to afford change.</li> <li>Revenue budget underspends may undermine support from PCP for sustainable increases to the precept.</li> <li>Failure to ensure value for money.</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>Joint work on savings plans being progressed through SPM from autumn 2022. Includes consideration of 'spend to save' plans.</li> <li>Medium and long term financial planning.</li> <li>Regular oversight of revenue &amp; capital budget.</li> <li>Maintain adequate risk-assessed reserves.</li> <li>Subject to external and internal audit both overseen by the Joint Audit Committee.</li> <li>Treasury Management strategy in place outcomes reviewed by CFOs.</li> <li>HMICFRS inspection regime.</li> </ul>		CFO CFO CFO CFO CFO CFO	<ul style="list-style-type: none"> <li>MTFP after planned savings:  2023/24 balanced (using £3.4 million reserves)  2024/25 -£10.0 million  2025/26 -£13.4 million  2026/27 -£16.9 million  2027/28 -£19.0 million</li> </ul>		

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"> <li>Limited resources within the OPCC to support proactive engagement, including on Police and Crime Plan engagement.</li> <li>Engagement methods do not always reach a wide audience or different communities or groups; failure to engage with young people.</li> <li>Lack of awareness from the public.</li> </ul>		<ul style="list-style-type: none"> <li>Reputational damage to both the OPCC and Constabulary.</li> <li>Loss of legitimacy in both the OPCC and Constabulary.</li> <li>Lack of public confidence in or awareness of OPCC (SR5).</li> <li>Partnership relationships damaged.</li> <li>Failure to understand people's priorities and issues re policing and crime and which could be biased by only hearing those individuals already proactive/engaged.</li> <li>Police and Crime Plan and delivery not aligned to public concerns and priorities (SR10 &amp; SR2).</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>PCC - Councillor forums</li> <li>PCC - Constabulary roadshow</li> <li>PCC engagement two days a week.</li> <li>Two new roles created from the review.</li> <li>External PR agency supporting engagement.</li> <li>Creation of an overarching strategic approach to communications to work in a more focused way on strategic priorities and objectives.</li> <li>Creation of tactical communications plans for particular workstreams (including public engagement/events) with ownership and delivery allocated to one person who is accountable.</li> <li>OCC/OPCC Corp Comms joint meetings.</li> <li>Calendar of regular media appearances / communications activities which will also link to national days or weeks where relevant.</li> <li>Oversight of Operation Remedy Communications Plan through ongoing meeting structure.</li> <li>Joint working with the Constabulary on EDI portfolio.</li> <li>Revised stakeholder mapping and management.</li> <li>New contact management system.</li> </ul>	Mar-23	Head of C&E	<ul style="list-style-type: none"> <li>9 forums taking place from October 22 - February 23</li> <li>Planning will commence in February 2023 now new Staff Officer is in post.</li> <li>New VRU Comms manager started November 2022, with 50% time spent on broader OPCC comms. No appointable candidates for Engagement role so amended and readvertised in Jan/Feb 23. Agency support being used to provide cover for critical work including councillor forums.</li> <li>Strategy has been developed for new PCC with overarching theme focusing on vulnerable and under-represented communities to build trust and confidence.</li> </ul>		
	Mar-23	Head of C&E			
	Mar-23	Head of C&E			
		Head of C&E			
		Head of C&E			
		Head of C&E			
Apr-23	Head of C&E	Director of P&A	<ul style="list-style-type: none"> <li>Delayed due to capacity; this will be taken forward by new Engagement &amp; Stakeholder Manager.</li> <li>New system (iCase) anticipated June 2023.</li> </ul>		
Apr-23	Head of C&E				

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"> <li>● Risk that the new PCC fails to deliver on manifesto pledges and/or P&amp;C Plan.</li> <li>● 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.</li> <li>● Failure to deliver outcomes in terms of disproportionality (ethnicity), VAWG or 'green agenda'.</li> <li>● Governance failure likely to damage confidence in PCC (SR1).</li> <li>● The increased visibility of performance presents both an opportunity and risk to confidence depending on that performance.</li> <li>● Limited resources within the OPCC to support proactive engagement.</li> <li>● PCC engagement will increase contacts and raise expectations which the OPCC are not resourced to deliver.</li> <li>● Policing failures/adverse incidents (even at an operational level) can impact on the perception of the OPCC also.</li> <li>● Protests and police handling of them are a very divisive issue and these are likely to be more frequent.</li> <li>● Failure to engage with the diverse public (especially young people) and other stakeholders (SR4).</li> <li>● Failure to deliver the Police and Crime Plan (SR2).</li> <li>● Public expectation of the PCC role may not be matched by available funding or powers of the PCC.</li> <li>● Failure of the Constabulary to deliver Op Uplift or failure to improve outcomes.</li> <li>● Court backlogs and national rape crisis reduces confidence in the entire criminal justice system.</li> <li>● 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.</li> </ul>		<ul style="list-style-type: none"> <li>● Loss of legitimacy in the OPCC.</li> <li>● Failure to demonstrate value for money.</li> <li>● Could undermine the working relationship between the Constabulary and OPCC.</li> <li>● Police and Crime Panel failure to support precept increases.</li> <li>● Low voter turnout in PCC elections.</li> <li>● Loss of political support for the need for PCCs.</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>● Police and Crime Plan 2021-25 raises profile of work of OPCC.</li> <li>● Improve data capture about confidence in the PCC.</li> <li>● Engagement activity recorded against SR4 is the primary direct mitigation of this risk.</li> <li>● Discharging good governance (SR1) and delivery of the Police and Crime Plan (SR2) are critical to ensuring confidence in the PCC.</li> <li>● Gold Groups manage critical issues of public confidence.</li> <li>● Increase LQC availability for misconduct hearings.</li> </ul>	Mar-23	Head of C&E Director of P&A	<ul style="list-style-type: none"> <li>● Internal roadshow and external communications campaign to launch April 2023.</li> <li>● 32.3% of precept survey respondents and 31.1% local survey respondents had confidence in the PCC.</li> </ul>		
	Mar-23				
		Mar-23	Head of C&E Director of P&A	<ul style="list-style-type: none"> <li>● The OPCC has a standing invite to all Gold Groups.</li> <li>● LQC's will be formally added to the local list from other lists held across the country.</li> </ul>	

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	<b>16</b>
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> <li>• Vacancies and absence have a significant impact in the small OPCC team with varied specialisms, and can contribute to stress and sick absence.</li> <li>• Capacity/demand an ongoing issue while new roles continue to be recruited (Feb 2023). Ongoing community engagement vacancy has particular impact given level of PCC and DPP engagement.</li> <li>• Increased demand on HR while Review recommendations are being implemented.</li> <li>• Increased government legislation and other activity in policing places greater demands on the OPCC, frequently with short notice making it difficult to manage resource.</li> <li>• Loss of skills and experience including senior roles and four maternity leaves and cover in 2021-23.</li> <li>• Disruption caused by change to OPCC structure and roles as a result of the review commissioned by the PCC.</li> </ul>		<ul style="list-style-type: none"> <li>• Increased likelihood of materialisation of all other strategic risks through delivery failure.</li> <li>• Delivery of work is late or not to standards of quality desired.</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>• Implementation of OPCC review recommendations, aimed at increasing agility and resilience of organisation, and focusing resource on strategic priorities.</li> <li>• New structure allows for team size to flex to meet requirements, including through short-term support. Four new directorate leads manage their directorate resources, bringing any requirements to CoS. Day-to-day resource planning issues can be brought to informal SLT.</li> <li>• PDR process and regular supervisory sessions.</li> <li>• Annual staff survey, supplemented by pulse surveys, to inform internal policy and delivery.</li> </ul> <ul style="list-style-type: none"> <li>• Skills matrix maintained.</li> <li>• Training and development budget maintained; training opportunities and resources developed and promoted.</li> <li>• Wellbeing resources and support offered and promoted, including Health and Wellbeing Passports.</li> <li>• Salary levels set at a reasonable market rate and in line with other OPCCs.</li> <li>• Regular team meetings to share knowledge and resolve issues.</li> <li>• Values and teamwork embedded and recruited to improving retention.</li> </ul>	Mar-23	CoS  CoS  CoS CoS  Head of HR & BS CFO  Head of HR & BS Head of HR & BS CoS SLT SLT	<ul style="list-style-type: none"> <li>• New organisational structure implemented 1 Nov.</li> <li>• Business Plan and related workstream tracker published.</li> <li>• Several new roles filled internally, all remaining vacancies are currently being advertised (Mar 23).</li> <li>• Phoenix Life &amp; Wellbeing Coaching is supporting SLT and new directorates.</li> </ul> <ul style="list-style-type: none"> <li>• New PDR process launched Oct 22. New line management guide launched also.</li> <li>• Pulse survey run in November 2022 indicated most staff were content with the level of information and support they had received regarding the restructure. Full staff survey will be run in Mar 23.</li> <li>• Wellbeing and financial support initiatives promoted to the team.</li> <li>• Skills matrix refreshed as part of the review with organisational and team requirements identified. Training needs analysis exercise to be carried out in February and will then feed into OPCC Learning &amp; Development Plan.</li> </ul>		

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	<b>12</b>
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> <li>Victims Bill may introduce additional duties and demand but without funding to support.</li> <li>Inflationary pressures on these services - some working on the same budget for many years.</li> <li>Increasing demand.</li> <li>Backlogs in Lighthouse (the primary commissioned service).</li> <li>Lack of robust performance framework around commissioned services.</li> <li>Additional demand on victim support services; particularly DA and SV.</li> <li>Significant additional reporting requirements for compliance purposes.</li> <li>Services without sustainable funding and cliff-edge arrangements.</li> <li>Contracts ending in March 23 - sexual violence therapeutic services, BASE and Adult Appropriate Adult services</li> </ul>		<ul style="list-style-type: none"> <li>Failure to support victims particularly vulnerable victims - PCP Priority 1 (SR2).</li> <li>Loss of public confidence in or awareness of OPCC (SR5).</li> <li>Relationship with Constabulary and partners.</li> <li>Reduction or withdrawal of victims grant from Government.</li> <li>Failure to devolve further funding/commissioning.</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>Re-commissioning process for services ending March 23.</li> <li>Commissioning Strategy being developed for Q4 22/23.</li> <li>Lighthouse victims' service jointly established with the Constabulary: service under joint review.</li> <li>Maintain a sufficiently resourced commissioning team within the OPCC.</li> <li>Victim Services Provider forum and AWP Partnership Board are regular joint strategic meetings with commissioned services.</li> <li>Scan and apply for additional funding as available.</li> </ul>	Mar-23 Mar-23 Mar-23	Director of PP&C Director of PP&C Director of PP&C  Director of PP&C Director of PP&C  Director of PP&C	<ul style="list-style-type: none"> <li>Processes commenced with each process owned by a Senior PP&amp;C Manager; on track.</li> <li>Draft presented to OMB in Feb 23.</li> <li>Reported to GSB in Oct 22. Business Case to be refined and update brought to GSB in Mar 23. PCC will consider withdrawing MoJ grant funding if there is not sufficient confidence in the plan.</li> <li>PP&amp;C team at full establishment after review process.</li> </ul>		

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	<b>12</b>
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> <li>SWROCU projected to fall short of Uplift target for 31/03/23.</li> <li>Challenges with staff retention and capacity in South West Forensics.</li> <li>Ineffective governance and scrutiny over existing collaborations.</li> <li>Failure to agree effective models for collaboration.</li> <li>Ineffective governance and ownership of regional projects and programmes.</li> <li>Tension between local forces and collaborations in terms of competing interests and lack of uniformity of people and processes.</li> <li>Lack of direct influence/control in order to make changes i.e. everything must be done by (multi-force) committee.</li> <li>NPAS is particularly challenging.</li> </ul>		<ul style="list-style-type: none"> <li>Governance failure as a duty of the PCC (SR1).</li> <li>Failure to deliver value for money.</li> <li>Failure to deliver specific services provided by existing collaborations.</li> <li>Inefficient compared to other regions/areas.</li> <li>Criticism from HMICFRS.</li> <li>Government scrutiny/intervention.</li> <li>Lack of resilience otherwise provided by a collaboration.</li> <li>Forced to accept others terms from future alliances or mergers.</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>External review of SW Forensics has been commissioned.</li> <li>South West Regional PCCs are politically aligned and have agreed to collaborate.</li> <li>Strategic Collaboration Governance.</li> <li>SWAP appointed as Internal Auditor (from April 2019) - working in partnership with other regional forces.</li> <li>Regional ACC is in place (in line with HMICFRS recommendations).</li> </ul>	Mar-23 Aug-23	CoS CoS CoS CFO CFO	<ul style="list-style-type: none"> <li>SW Chief Constables to update at March SW Strategic Board.</li> <li>SW Regional Policy and Research Officer started in 2022. Improving governance of collaboration performance is one of their workstreams.</li> <li>Op Scorpion - regional anti-drugs operation - has taken place three times in 2022 with a further operation planned in Mar-April 2023.</li> </ul>		



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	<b>12</b>
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> <li>Lack of control/influence over other criminal justice agencies.</li> <li>New duties and expectations of PCCs arising from the national review. PCCs appear to have extra responsibility but without additional 'levers' to support delivery.</li> <li>Partner funding remains under pressure with financial settlements not keeping pace with inflation and demand. This increases the risk of demand and funding requests moving to the ASC and OPCC.</li> <li>Macro-economic factors could have a detrimental effect on partners, particularly Local Authorities. This financial position could cause partners to withdraw or reduce levels of service to partnerships.</li> <li>Failure to put in place effective governance and ownership of partnership working.</li> <li>Differing priorities and leadership of agencies.</li> <li>Changing political and economic landscape can make partnership working more challenging.</li> <li>Lack of meaningful 'live' information sharing.</li> <li>Lack of OPCC oversight of safeguarding across A&amp;S.</li> </ul>		<ul style="list-style-type: none"> <li>Governance failure as a duty of the PCC (SR1).</li> <li>Failure to deliver the Police and Crime Plan (SR2).</li> <li>Failure to deliver a whole systems approach to crime and continue the 'revolving door' of offending and victimisation.</li> <li>Failure to deliver value for money.</li> </ul>			
<b>MITIGATION</b>					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>Development of Community Safety Plans (local police and crime plans) for each CSP area.</li> <li>Partnership Strategy being developed for Q4 22/23.</li> <li>PCC chairs LCJB and OPCC continue to be represented at CSPs, Children's Trusts, Health and Wellbeing Boards.</li> <li>Meetings (outside of Boards) with LA chairs/CEOs; CSP Chairs.</li> <li>PP&amp;C team have leads for victims, CJS and reducing re-offending.</li> <li>Violence Reduction Units.</li> <li>PCC applying to sit on Fire Authorities.</li> <li>Information sharing relevant to all partnership working; particularly CJ, reducing reoffending and VRUs.</li> </ul>	Mar-23	Director of PP&C	<ul style="list-style-type: none"> <li>N Somerset, Somerset &amp; S Glos have had content approved by respective Boards. B&amp;NES waiting approval of full council. Feedback given on Bristol draft in Feb 23. OPCC will coordinate design and publication of these.</li> <li>Senior PP&amp;C team members held a team workshop in Jan 23, drafting underway.</li> <li>HO confirmed A&amp;S increased funding for 2022/23 - 2024/25.</li> <li>PCC accepted onto D&amp;SFRS; need to attend AFRS Authority meeting to progress.</li> <li>PCC Chairs multi-agency Data Accelerator Group.</li> </ul>		
	Mar-23	Director of PP&C CoS  CoS Director of PP&C Director of PP&C CoS Respective Strategic Groups			



<b>MEETING NAME</b>	<b>DATE</b>	<b>AGENDA NO</b>
Joint Audit Committee & Constabulary Management Board	15 <sup>th</sup> March & 30 <sup>th</sup> March 2023	Item 7 (JAC) Item 4.2 (CMB)
<b>DIRECTORATE / DEPARTMENT</b>	<b>AUTHOR</b>	<b>COG SPONSOR</b>
Portfolio Management Office	9796 Michael Flay, Governance, Risk and Organisational Learning Manager	DCC Watson
<b>NAME OF PAPER</b>	<b>PURPOSE OF THE PAPER</b>	<b>SESSION</b>
Constabulary Corporate Risk Register Report	Information	Open

## 1. PURPOSE OF REPORT

This report provides the Joint Audit Committee (JAC) members with a summary of the Avon and Somerset Constabulary (ASC) Corporate Risk Register. Following the JAC meeting, this paper will be presented to the Constabulary Management Board (CMB) on 30th March 2023.

The content of this report was informed by the outcomes of the Risk Management Advisory Group meeting held on Tuesday, 28th February 2023, and individual reviews of each risk by named risk owners supported by the author.

## 2. QUARTERLY ANALYSIS OF OUR ORGANISATIONAL RISK REGISTER

The constabulary has (as of 3rd March, the date of drafting this report) a total of 162 risks captured across our organisational risk register.

Our Improvement Consultants across our Directorates and Department support the leaderships teams with risk capture and periodic review. We continue to evolve and mature our risk management approach and insights as colleagues build confidence and knowledge in our working methods. One critical development since the last reporting period is the launch of our Qlik Risk Management application.<sup>1</sup>

The new application has allowed for automated analytical insights into our risk management data; I have used a few examples below to demonstrate these.

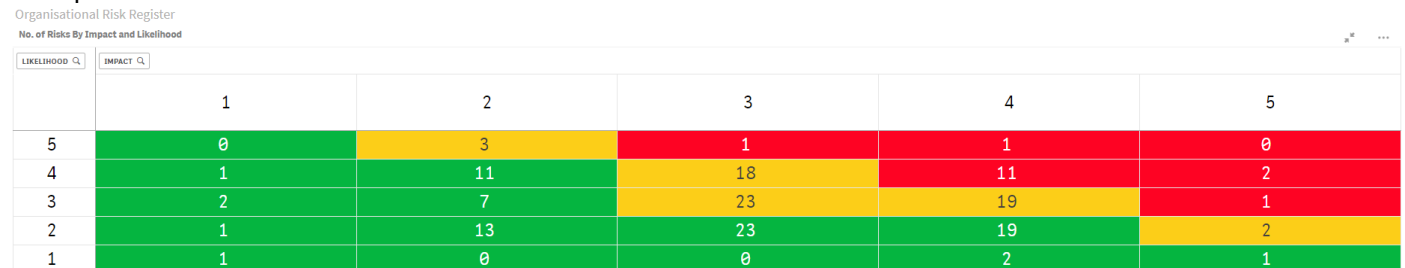
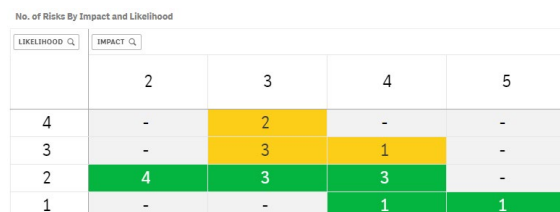


Figure 1: This image depicts the dispersion of risk across a 5x5 Likelihood and Impact scale

Where previously in this report, we would provide 'heat maps', which were manually created by the author, the Qlik app now offers many different ways to present the data. The graphics below show the overall number of risks by their 'risk type' (essentially the six areas of Corporate Risk) based on their mitigated assessment of the likelihood and impact of materialising.

### Governance



### Financial



<sup>1</sup> Joint Audit Committee members were given a presentation on using the Qlik application in the member briefing before the JAC meeting on 15th March 2023.

### Service Delivery

No. of Risks By Impact and Likelihood

LIKELIHOOD	IMPACT				
	1	2	3	4	5
5	-	1	-	-	-
4	-	5	1	8	1
3	-	3	7	9	-
2	1	4	5	12	-
1	1	-	-	-	-

### People

No. of Risks By Impact and Likelihood

LIKELIHOOD	IMPACT			
	2	3	4	5
5	2	1	1	-
4	4	10	2	1
3	2	6	4	-
2	2	7	1	-

### Information Governance, Digital and Data

No. of Risks By Impact and Likelihood

LIKELIHOOD	IMPACT				
	1	2	3	4	5
4	1	2	3	-	-
3	1	-	6	3	1
2	-	2	6	2	1
1	-	-	-	1	-

### Infrastructure and Assets

No. of Risks By Impact and Likelihood

LIKELIHOOD	IMPACT			
	2	3	4	
4	-	2	1	
2	1	1	-	

Figure 2: Six risk matrixes 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 document within this report, are listed below.

Full details for each risk, including the 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 4 to 8

**Governance arrangements need to be understood, appropriately applied and effective.**

The risk management advisory group has decided to retain the current risk score, with the unmitigated assessment remaining **12** and the mitigated assessment remaining **9**.

#### Corporate Risk 2: Pages 9 to 13

**Inability to deliver a sustainably balanced budget.**

The Chief Finance Officer has decided to increase the risk score, with the unmitigated assessment remaining at **25** and the mitigated assessment rising to **20**.

#### Corporate Risk 3: Pages 14 to 18

**Failure to meet expectations of improved performance and service delivery.**

The risk management advisory group has decided to retain the current risk score, with the unmitigated assessment at **20** and the mitigated risk assessment at **12**.

#### Corporate Risk 4: Pages 19 - 24

**Failure to grow, develop and maintain the workforce and leadership culture, capacity, and capability.**

The risk management advisory group has decided to retain the current risk score, with the unmitigated assessment still being **20** and the mitigated risk assessment remaining at **15**.

**Corporate Risk 5:** Pages 25-29

**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 has decided to retain the current risk score, with the unmitigated assessment still being **20** and the mitigated risk assessment remaining at **16**.

**Corporate Risk 6:** Pages 30-34

**Failure to maintain, invest in or optimise our infrastructure and assets.**

We have decided to retain the current mitigated risk score of **12**. However, reviewing the factors underpinning the risk has caused us to increase the unmitigated assessment to **16**.

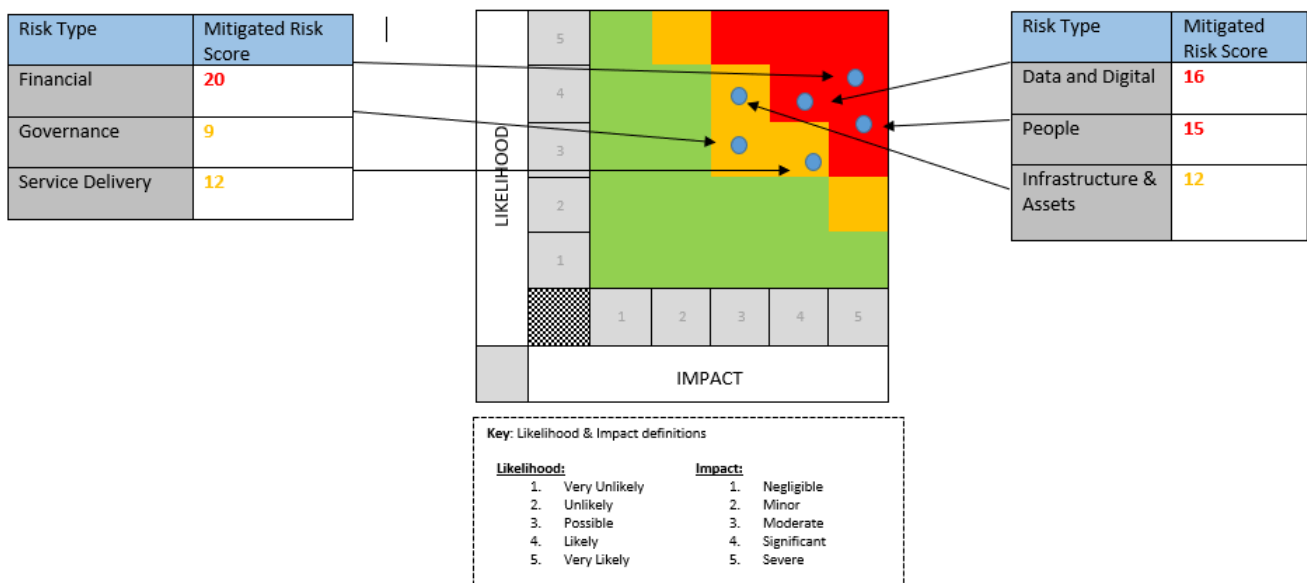


Figure 3: Heat Map of our six Corporate Risks, by their mitigated risk score

**4. RECOMMENDATIONS FOR THE COMMITTEE**

There are no specific recommendations to present to the committee. I welcome your observations and feedback on content of this report and will be available to respond to members questions during the meeting.



## Corporate Risk 1: Governance

March 2023

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR000740	<b>Current Mitigated Score</b>	9
<b>Corporate Risk Title</b>	<b>Governance arrangements need to be understood, appropriately applied and effective.</b>	<b>Mitigated Impact Score</b>	3
<b>Corporate Risk Owner(s)</b>	Sarah Crew, Nikki Watson, Nick Adams, Jon Reilly, Will White, Louise Hutchison, Joanne Hall	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2023

<b>Corporate Risk Description</b>	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.
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### Corporate Risk initial assessment - unmitigated risk

<b>Unmitigated Assessment</b>	12
<b>Unmitigated Impact Score</b>	4
<b>Unmitigated Likelihood Score</b>	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.

Roles and responsibilities across the Chief Officer Group have been challenging to manage, with limited capacity to lead the breadth of organisational activity in each Chief Officer portfolio. This is especially prevalent in the Strategic Performance and having the leadership capacity to drive the improvements we aspire to deliver.

Across the SW region and collaborative partnerships there is a recognition that the governance arrangements require refining to provide clarity in the support and enabling of performance and strategic objectives.

**Corporate Risk latest assessment - mitigated risk**

<b>Mitigated Assessment</b>	9
<b>Mitigated Impact Score</b>	3
<b>Mitigated Likelihood Score</b>	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. However, the OPCC has refreshed its structure of both the Performance and Accountability Board (PAB) and its Governance and Scrutiny Board (GSB). The PAB has now moved to a monthly 30 minute session, while GSB retains its original cadence, but has split itself into two sessions to distinctly focus on Governance, where the PCC makes formal decisions related to the Constabulary and the Chief Constable's delegated budget, and Scrutiny, where the PCC will scrutinise the performance of the Constabulary to ensure it is delivering against the Police and Crime Plan and providing an efficient, effective and legitimate service.

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 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. 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.

In March 2023, the Constabulary appointed a third Assistant Chief Constable with responsibility for leading Strategic Improvement, including overall responsibility for the Chief of Staff Directorate, Strategic Communications and Engagement directorates.

**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**

9

## Corporate Risk - audit trail of risk management

Date of update	PMO notes
01/03/2023	<p>The Risk Management Advisory Group reviewed this risk on 28th February 2023.</p> <p>The risk context has been updated to reflect the strategic capacity concerning stewardship of the organisation achieving its strategic objectives. Over the coming months, adding an extra Assistant Chief Constable to the executive team will support strategic governance and accountability. The group have also added some emerging narrative around the future need to review ASC Partnership Governance arrangements, which will be a piece of work that develops over the coming months.</p> <p>Delivery of the Leapwise Governance review recommendations is broadly complete following implementing of the required technical changes by our Portfolio Management Office. The ongoing challenge is ensuring governance arrangements remain effective and reviewed alongside the organisation's change needs.</p> <p>Our position for Quarter 4 2022/23 remains unchanged, with the unmitigated risk value of <b>12</b> and the mitigated (residual risk) value of <b>9</b> remaining <b>unchanged</b> from quarters 2 and 3.</p>
28/11/2022	<p>The Risk Management Advisory Group reviewed this risk on 22nd November 2022. We acknowledge the progress being made with the implementation of the final recommendations from the Leapwise Governance review.</p> <p>We are now in the final stages of design and implementation of the technical changes to the governance framework, the wider understanding of which are underpinned by the Governance Handbook product. However, we need to consider what cultural barriers might undermine the effectiveness of the changes and work with our senior leaders to ensure we have the right behaviours being modelled.</p> <p>The position for Quarter 3 2022/23 remains unchanged, with the unmitigated risk value of <b>12</b> and the mitigated (residual risk) value of <b>9</b> remaining unchanged from Quarter 2.</p> <p>The next planned review of this risk will take place in February 2023.</p>
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 <b>retain</b> the current level of risk score (<b>9</b>), 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 <b>increased</b> to the <b>unmitigated score to 12</b> and the <b>mitigated score to 9</b>, 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 <b>10</b>, and based on the internal controls and mitigating activities, we assess the mitigated score to be <b>8</b>.</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

March 2023

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR000735	<b>Current Mitigated Score</b>	20
<b>Corporate Risk Title</b>	<b>Inability to deliver a sustainably balanced budget</b>	<b>Mitigated Impact Score</b>	5
<b>Corporate Risk Owner(s)</b>	Sarah Crew, Nikki Watson, Nick Adams, Jon Reilly, Will White, Louise Hutchison, Joanne Hall	<b>Mitigated Likelihood Score</b>	4
		<b>Date of Risk Review</b>	31/05/2023

<b>Corporate Risk Description</b>	<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>
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### Corporate Risk initial assessment - unmitigated risk

<b>Unmitigated Assessment</b>	25
<b>Unmitigated Impact Score</b>	5
<b>Unmitigated Likelihood Score</b>	5

	<p>The PCC has set a budget of £373.1m for 2023/24, of which £368.5m is delegated to the Chief Constable as the budget for running the Constabulary. This budget requirement includes £3.0m of new savings, as well as incorporating the first full year of our fully uplifted officer numbers, and the inflationary pressures arising from the current economic climate.</p> <p>The funding for this, which totals £369.5m, is insufficient to immediately fund the full budget requirement, resulting in a shortfall of £3.7m. The budget has therefore been set with expectation that the Constabulary will continue to progress plans for further savings which can be delivered in 2023/24 to help close this gap, with any residual gap underwritten by reliance upon reserves.</p> <p>The Medium-Term Financial Plan (MTFP) looks out beyond 2023/24, covering forecasts over a 5-year planning horizon up to 2027/28. These forecasts predict a continued increase in costs, driven by our assumptions around pay awards, pay progression of a relatively inexperienced workforce, non-pay inflationary pressures and challenges around costs of pensions. Our forecasts also predict a continued increase in funding, which in 2024/25 reflect the Autumn 2022 Spending Review (SR) announcements and subsequent</p>
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## Rationale

notifications, and thereafter assume smaller increases to both grant funding (+1% p.a.) and council tax funding (+2% p.a. to council tax bills). Despite the forecast increase in funding, it is clear that across the medium term our costs will continue to outgrow our funding. On latest forecasts as set out in the MTFP which predicts a deficit of £3.7m in 2023/24 will have grown to a deficit of £19.0m by 2027/28.

The cost of policing in Avon and Somerset is not an outlier compared to other forces around the country. We have the median council tax bill (average band D for 2023/24 will be £266.20) for policing of all forces in England and Wales. While our grant funding, when measured per head of population, similarly reflects a median position, the distribution of this has historically underfunded Avon and Somerset when assessed against need.

The current formula for the distribution of grant funding across policing was introduced nearly 20 years ago. This model recognised that grant funding to Avon and Somerset needed to increase by c. £10m-£20m p.a. when policing need was assessed. However, the transitional arrangements which accompanied the introduction of this formula meant that we have never seen the increases that this formula envisaged we should have. When austerity commenced in 2010/11, the formula was disregarded and all adjustments to police grant funding (down or up) since this date have been consistently applied to all PCC's – thereby locking in this historic funding distribution. It is this situation that means of all those forces across England and Wales that have one of the 10 largest cities (which includes Bristol), Avon and Somerset receive significantly less funding per head of population. Grant funding in 2023/24 for those forces with the 10 largest cities will average at £193.60p per head of population, which is £72.41p more than the £121.19p we will receive in Avon and Somerset – the equivalent difference of £126.3m annual funding.

Our Capital Programme continues to reflect a mixture of local and national projects, and similar to our revenue forecasts, predicts increases to costs driven by inflationary pressures. For example we are forecasting an additional £5k in the purchase cost of each replacement police vehicle, thereby increasing the costs of maintaining a fleet of 1,000 vehicles in Avon and Somerset. Over the next 5 years we forecast capital expenditure of £91.3m, of which £40.7m relates to replacement and maintenance of existing assets, and £50.6m relates to capital projects. Our funding of capital relies on a mixture of revenue contributions, capital receipts, borrowing (where prudent to do so) and use of reserves. Currently our forecasts predict a shortfall of £6.5m split across the final two years of our plan, which will require us to continue to review opportunities to reduce these forecasts costs or identify new funding sources.

Our reserve levels are forecast to stand at c. £61.1m at the end of March 2023, which includes £12m in general reserves the value of which is set by a risk assessment completed annually by the PCC CFO in consultation with the Constabulary CFO. Our forecasts predict our reserve levels will reduce over the medium term, in particular reflecting the use of these to fund our Capital Programme. We anticipate our reserves will stand at a recurring level of c. £25m-£26m by March 2026, a position from which we do not expect them to reduce any further.

We therefore recognise the need to identify and bring forward savings to help address both the immediate revenue shortfall in our 2023/24 budget, and the growing deficit which we predict over the medium term. The requirement for savings will continue as long as the growth in funding does not keep pace with the growth in our costs. While we acknowledge that this will be necessary of us, we equally recognise the challenge this will present, particularly in light of:-

- The fact that, as identified above, the cost of policing in Avon and Somerset is not an outlier and is arguably already underfunded compared to both need and forces who similarly have the policing challenges presented by a large city such as Bristol.
- The fact that since 2010/11 we have already released more than £90m (c. 30%) in savings from the Constabulary as a consequence of austerity, meaning there is no part of our organisation that has not already had to reduce in size and cost to varying levels.
- The fact that this challenge is presenting itself at a time when the organisation has been geared towards delivery of growth in police officers to rebuild the strength lost over the last decade. Identification and delivery of savings will require management time and oversight, which is already heavily consumed managing the delivery of our uplift plans, including the growing pains associated with these as we build towards our future target operating model.

The fact that, having grown officer numbers, there will be government expectation and financial incentive to maintain these officer numbers across the medium term (a position we expect to be true regardless of the outcome of the next general election). As officers costs account for more than half of the Constabulary's costs, the scope from which savings will need to be identified is limited to police

staff and non-pay budgets.

## Corporate Risk latest assessment - mitigated risk

Mitigated Assessment

20

Mitigated Impact Score

5

Mitigated Likelihood Score

4

Rationale

**Producing reliable forecasts to inform decision making** – producing financial forecasts relies upon us making a lot of assumptions about changes to both our funding and our costs. All key, material assumptions within our MTFP, our outlined and discussed with both the PCC and the CC throughout the annual budget setting process. Wherever possible our assumptions are benchmarked against those being made by other forces to ensure we do not appear to be an outlier in what it is that we are assuming. While it will never be possible to provide absolute certainty in our forecasts, by being transparent and through benchmarking we hope to be able to therefore benefit from the collective insight and wisdom of stakeholders and ensure there is shared understanding of the basis on which our forecasts are being built.

**Identifying and releasing savings** – we have commenced our strategic planning for the next five years, incorporating as one of our key planning principles the need to release savings that sustainably enable us to balance our revenue budget. These plans will focus on both pay and non-pay in recognition that savings from both will be necessary in the short and medium term.

- Pay savings – we are working up plans that will see the reduction of 250 police staff posts from the Constabulary over the next three years. By working these plans up in advance, we hope to be able to manage the achievement of these savings as much as possible through natural turnover and attrition thereby reducing the need for use to have to use management of change processes and limit the need for redundancies. The work behind these plans has made good progress over the last month and is expected to crystallise further in the coming weeks.
- Non-pay savings – we are reviewing all areas of non-pay to identify the potential for savings. This includes consideration of our non-visible police estate with a view to identifying opportunities for reductions, and in time may also need to start considering options more widely across our estate. It also includes consideration of our IT applications to identify potential for consolidation of these.

All savings will require us to continue to work hard to release capacity and ensure our processes, systems and ways of working remain as efficient and effective as possible. Our investments into some of our digital capabilities, such as Robotic Process Automation and in Microsoft 365, as well as our project to replace our corporate ERP systems, mean we are starting from a position whereby some of the tools to unlock this capacity are within our organization already.

Because of the need to maintain police officer numbers we acknowledge that as we release savings from police staff posts, it may be necessary (and in some cases beneficial) to consider to what extent our officer establishment needs to flex to ensure we continue to have the right capacity and capability. This therefore means that as we work our way through these plans, we are closely monitoring and tracking our post uplift officer target operating model and assessing to what extent this might need to be adjusted.

**Making the case for more funding** – we recognise the economic challenges the country faces and acknowledge that policing will be one voice amongst many services that will be arguing for more funding. However, it is important that we continue to work with PCC's and forces up and down the country to make as strong a case for why policing needs continued increases in funding. The Constabulary CFO sits on the National Police Chiefs Council (NPCC) who will be leading on the work to develop the next submission from policing into the SR which we expect to happen shortly after the next parliament commences following a general election. Through our involvement we will work with colleagues to ensure that the submissions from policing are as strong as they can be.

Over recent years it is evident that the Government has been willing to support the investment it wants to see into policing through relaxation of the rules around council tax precept. It is a distinct possibility that this will continue to be the case, with further flexibility allowed of the PCC than is currently envisaged within our MTFP forecasts. The continued growth in council tax funding is not something which the Constabulary takes for granted. We recognise the challenges to household budgets that the current economic situation has created, and therefore we would expect any proposals for further increases to the policing part of local council tax bills to be closely scrutinised. We plan to work closely with the OPCC to understand how they want to prepare for and manage the possibility that further precept flexibility might be offered in response to requests for further funding into policing.

**A fairer funding formula** - 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 do this, with public consultation now expected during 2023. 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 and ensure we are engaged in the consultation when this commences.

#### 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	16

## Corporate Risk - audit trail of risk management

Date of update	PMO notes
02/03/2023	<p>This risk was reviewed by Nick Adams on 1st March 2022.</p> <p>The narrative accompanying the unmitigated and mitigated risk values has been completely overhauled to represent the very latest financial positioning of the organisation. As part of reviewing and updating the risk, the Chief Finance Officer has <b>increased</b> the mitigated assessment from the previous score of <b>16 (Impact 4 x Likelihood 4)</b> to a new value of <b>20 (Impact 5 x Likelihood 4)</b>.</p> <p>The next scheduled review of this risk will be held at the end of May 2023.</p>
21/11/2022	<p>This risk was reviewed by the Constabulary Chief Finance Officer on 17th November following the Autumn Statement 2022 announcement, on behalf of members of Chief Officer Group.</p> <p>There is no change to the unmitigated score of <b>25</b> or mitigated (residual risk) score of <b>16</b>. However, we have updated the narrative to reflect current understood position.</p> <p>Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group in February 2023, however we will remain attentive to the current factors influencing the assessment of this risk and review it, should it be necessary, earlier than the planned date noted above.</p>
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 <b>25</b>, and based on the internal controls and mitigating activities, we assess the mitigated score to be <b>16</b>, 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 <b>15</b>, and based on the internal controls and mitigating activities, we assess the mitigated score to be <b>12</b>.</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 <b>15</b>, and based on the internal controls and mitigating activities, we assess the mitigated score to be <b>12</b>.</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

March 2023

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR000736	<b>Current Mitigated Score</b>	12
<b>Corporate Risk Title</b>	<b>Failure to meet expectations of improved performance and service delivery</b>	<b>Mitigated Impact Score</b>	4
<b>Corporate Risk Owner(s)</b>	Sarah Crew, Nikki Watson, Jon Reilly, Will White, Nick Adams, Louise Hutchison, Joanne Hall	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2023

<b>Corporate Risk Description</b>	<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 past few years, scrutiny of what we do has never been as fierce.</p> <p>The organisation has achieved its Police Officer Uplift numbers, exceeding it in fact, to support the National imperative to achieve 20,000 new officers. Where we have not yet seen the benefit is where our new officers are still in their initial period spent in Response policing, meaning we haven't yet been able to fill new posts created through uplift. We also continue to manage the abstraction of new officers who require to undertake studies for their degree programme.</p> <p>We are also acutely aware of the requirement for savings that policing will need to deliver in the coming years, which is leading the organisation to review its savings requirements and uplift plans, while at the same time delivering services within the financial envelope, we have available.</p> <p>The Strategic Policing Requirement (SPR) sets out the Home Secretary's view of what the current national threats are, and the national policing capabilities needed to counter those threats. The 2023 version introduces violence against women and girls as an additional national threat, and reaffirms the validity of the existing threats. The inclusion of violence against women and girls as a national threat sets clear expectations for local and regional police capabilities to tackle violence against women and girls and how local forces work with others, including collaborating with other agencies.</p>
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### Corporate Risk initial assessment - unmitigated risk

<b>Unmitigated Assessment</b>	20
<b>Unmitigated Impact Score</b>	5
<b>Unmitigated Likelihood Score</b>	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 continue to manage challenges with non-core demand, 73% call for service relating to non-crime incidents over the last 12 months. Additional data also tells us that 62% of officer time at scene relates to non-crime incidents. We have sent a task force to visit Humberside Police to understand more on their approach called 'Right Person, Right Care', which National Police Chiefs Council supporting the national approach to 'Right Care, Right Person' to help forces reduce the number of deployments in respect of specific types of calls relating to mental health and concern for welfare, and help police staff in control rooms focus, from the outset, on getting the right person and agency, with the right skills, training, and experience to respond to the incident.

We recognise the synergy between Corporate Risk 4 and this risk, mainly when scrutiny of the police culture, behaviour and incidents of misconduct in a public office has been well documented. We have seen referrals to our Professional Standards Department increase, aligned with media coverage of conduct in other police forces. The Constabulary currently has its highest level of suspensions due to ongoing investigations. There is an intrinsic link to these factors underpinning the public's trust and confidence in our service delivery. It is reasonable to expect misconduct cases to increase as the organisational culture evolves and we root out attitudes and behaviours that do not align with our values.

**Corporate Risk latest assessment - mitigated risk**

<b>Mitigated Assessment</b>	12
<b>Mitigated Impact Score</b>	4
<b>Mitigated Likelihood Score</b>	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 from February's Constabulary Management Board meeting. Rape & Serious Sexual Offences have shown **strong improvement** over the last quarter, with Crime Data Integrity showing a **moderate improvement**, while Investigative Standards, Case File Quality Response Timeliness and Victim Contact/Follow up remain **stable**.

The framework is linked 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 (January 2023) 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 an increase in the number county lines disrupted and in the number of drug disruptions.

Managing our non crime demand following our visit to Humberside Police is developing, with several next steps being taken to understand how we can define, record and better understand officer impact and savings of reducing non crime demand by drawing upon national good practice and strategy.

**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

12
12
12
12

## Corporate Risk - audit trail of risk management

Date of update	PMO notes
01/03/2023	<p>The Risk Management Advisory Group reviewed this risk on 28th February 2022.</p> <p>The corporate risk description has been updated to reflect some important new context around the SPR and achieving the Police Officer uplift targets.</p> <p>The performance measurements across the 6 areas of the Control Strategy have been updated, along with the most recent Specified Information Order data around performance against the Beating Crime Plan. We have also reflected the work we are embarking on to reduce non crime demand on our officers, following a visit to Humberside Police in February 2023.</p> <p>Our position for Quarter 4 2022/23 remains unchanged, with the unmitigated risk value of <b>20</b> and the mitigated (residual risk) value of <b>12</b> remaining unchanged from Quarter 3 report in December 2022.</p>
29/11/2022	<p>The Risk Management Advisory Group reviewed this risk on 22nd November 2022.</p> <p>We have reviewed the most recent performance data available, as noted above, and given the relatively short period of time between the last risk review and this review, there is little to no change in the key performance areas. Therefore, the position for Quarter 3 2022/23 remains unchanged, with the unmitigated risk value of <b>20</b> and the mitigated (residual risk) value of <b>12</b> remaining unchanged from Quarter 2.</p> <p>Prior to the next scheduled review in February 2023, there will be 3 months' worth of performance and quality framework reporting, public confidence survey reporting and another round of reporting in the Specified Information Order too, which will inform our continual assessment of this risk.</p>
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 <b>12</b>.</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 <b>12</b>.</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

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**.

Our next review of this risk is scheduled for the next meeting of the Risk Management Advisory Group on 28th June 2022.



## Corporate Risk 4: People

March 2023

### Corporate Risk - overview information

Corporate Risk URN	PR000737	Current Mitigated Score	15
Corporate Risk Title	<b>Failure to grow, develop and then maintain the workforce and leadership culture, capacity and capability</b>	Mitigated Impact Score	5
Corporate Risk Owner(s)	Sarah Crew, Nikki Watson, Nick Adams, Jon Reilly, Will White, Louise Hutchison, Joanne Hall	Mitigated Likelihood Score	3
		Date of Risk Review	31/05/2023

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.
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### Corporate Risk initial assessment - unmitigated risk

Unmitigated Assessment	20
Unmitigated Impact Score	5
Unmitigated Likelihood Score	4

	<p>There are 3 headline areas where our risks assessment is focused, these are:</p> <p><b>Unprecedented growth and a changing workforce composition:</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>The level of abstraction of PCDA and DHEP officers while undertaking their studies alongside performing their police officer 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.</li> <li>The growth in officer numbers does not immediately translate to the growth in specialist areas we want to grow. This is true</li> </ul>
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## Rationale

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:**

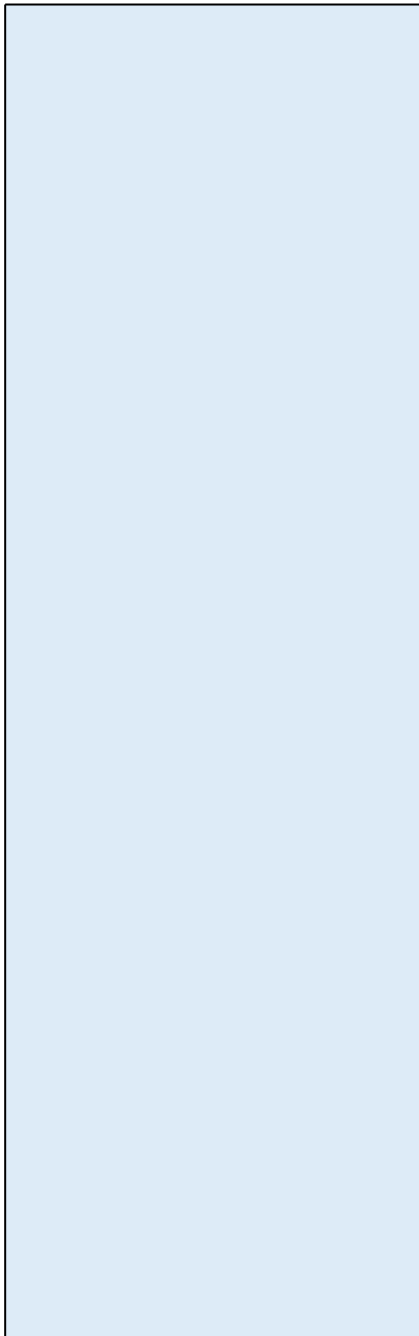
- We are seeing locally and nationally increases against the projected leaver rates for police officers
- A number of roles have become 'harder to fill' as the pay rates in the market have risen quite rapidly and a lot in some areas, particularly where there are shortages for in-demand technical skills
- 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



**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
- Establishment of Workforce Planning Function enabling greater capacity and professionalism with regards to the management of the movement and planning of officers and staff looking to better meet demand for services by having the right people in the right place at the right time at the right cost, support the TAS (Talent Acquisition) team with recruitment activities, identify to Learning the essential skills gaps that need to be filled across the organisation and support strategic decision making particularly around resource planning.
- Increased focus on retention including 'career aspiration surveys' and action associated.

**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.

## Rationale

- 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.
- Focused prioritisation and activity for Police Staff recruitment, the Discovery phase conducted through November to January included process mapping, voice of the customer workshops, establishing what our recruitment data is telling us, completion of output document, and Phase One is almost completed - defining roles and responsibilities, data collation needs and baseline of where we are, agree SLAs, refining "to be" future state talent acquisition service options, agree action plan for delivery ready to move to implementation.
- Recognition of increased tension and urgency around the balance of recruitment to vacancies to support service delivery and managing workload, whilst working in an environment cognisant of impending savings challenges. As a result, new Police Staff Recruitment Controls have been put in place to more closely scrutinise the vacancy and recruitment position.

### **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 Brown 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.
- 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) A Target Leadership Model has been developed mapping to the College of Policing first line leaders curriculum and our own force values. A business case is being developed with a view to delivery from Sept 2023.
- 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

## Rationale

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



and staff networks.

- We have just launched a new Gender Equality staff network which will include a lead for culture and standards and provide an advocacy route for concerns in relation to gender equality
- DA matters training has been conducted across the force over nearly 2500 operational staff and officers.
- ASP are following guidance being issued from the NPCC and College of Policing in relation to steps that need to be taken to further improve our standards, this has included collation of a data submission for National Police Database checks for all service police staff and officers which has been completed. We await the results back and will take action accordingly and as part of that we are reviewing our guidance on management of officers and staff where vetting is withdrawn.
- The force are uplifting resources and support into our Professional Standards Department to further support investigation of internal complaints.

**Earlier assessments**

Mitigated risk score Q4 2021/22

15

Mitigated risk score Q1 2022/23

15

Mitigated risk score Q2 2022/23

15

Mitigated risk score Q3 2022/23

15

**Corporate Risk - audit trail of risk management**

**Date of update**

09/03/2023

**PMO notes**

The Risk Management Advisory Group discussed this risk on 28th February 2023.

The principal owner is the Chief Officer for People and OD, a vacant position following the previous incumbents' departure. Due to conflicting priorities and an administrative error, the acting Chief Officer could not attend the meeting.

We have updated some of the tactical mitigation activity underway, reflecting this with additional comments in the mitigating activity section.

We have reflected on the content and need to undertake a review and provide significant updates regarding our progress and continued challenges across this risk area. There needs to be more time between this meeting and the due date for submitting this report to undertake this extent of work.

Therefore, we intend to thoroughly review the content and presentation of this risk ahead of the Quarter 1 reporting in 2023/24 (July 2023). In the meantime, we have ***maintained*** our previous position from Quarter 3 2022/23, with an unmitigated score of **20** and a mitigated score of **15**.

01/12/2022	<p>The Risk Management Advisory Group reviewed this risk on 22nd November 2022.</p> <p>The position for Quarter 3 2022/23 remains unchanged, with the unmitigated risk value of <b>20</b> and the mitigated (residual risk) value of <b>15</b> remaining unchanged from Quarter 2. There are several reasons behind the decision retain the risk value such as the current high level of vacancies that the organisations are carrying, challenges in the recruitment market and our police officer Uplift programme have not fully completed yet (due by March 2023).</p> <p>The Constabulary Management Board continues to govern progress on the 6 'steppingstone' work strands (Leadership, Growing Pains, Culture, Rebuilding the CID capability, Uplift and Creating Capacity, which will support the delivery of our ambitions over the next 18 months.</p> <p>Finally, to address an action (minute 22) set in October 2022 Joint Audit Committee, our Professional Standards Department have provided some narrative on the data behind increased police misconduct cases. (This information has also been reported to the OPCC's Governance and Scrutiny Board). Overall, the total volume of complaints remains high with September, October and November 2022 are higher than average. The last period resulting in high numbers of complaints was after the conviction of Wayne Couzens on the 30th Sept 21, likely to be linked to trust and confidence in the police service being undermined. PSD have provided complaint data to our Performance and Insight team to ascertain if there are any themes to inform organisational learning and to help reduce referrals.</p>
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 <b>15</b>.</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 <b>15</b>. 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 <b>20</b>, and based on the internal controls and mitigating activities, we assess the mitigated score to be <b>15</b>.</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

March 2023

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR000739	<b>Current Mitigated Score</b>	16
<b>Corporate Risk Title</b>	<b>Information Governance practices, data and digital assets are not governed and controlled or used legitimately, ethically, appropriately or effectively for policing purposes</b>	<b>Mitigated Impact Score</b>	4
<b>Corporate Risk Owner(s)</b>	Sarah Crew, Nikki Watson, Nick Adams, Jon Reilly, Will White, Joanne Hall	<b>Mitigated Likelihood Score</b>	4
		<b>Date of Risk Review</b>	31/05/2023

<b>Corporate Risk Description</b>	<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>
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### Corporate Risk initial assessment - unmitigated risk

<b>Unmitigated Assessment</b>	20
<b>Unmitigated Impact Score</b>	5
<b>Unmitigated Likelihood Score</b>	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**

<b>Mitigated Assessment</b>	<b>16</b>
<b>Mitigated Impact Score</b>	4
<b>Mitigated Likelihood Score</b>	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 Agilysis. 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 Agilysis 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.

We continue to invest in areas where we can create capacity to enable us to be as efficient as we can be with technology enabling agile ways of working and exploiting opportunities to automate processes. We have implemented 38 automated processes, covering areas including procure to pay, crime recording, vetting, victim care, data quality, intel, and the IT Service Desk. This has resulted in over 2.6 million processed cases, freeing staff from mandatory tasks and enabling them to focus on frontline duties. This is estimated to have gained £4m in efficiencies.

**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**

16

## Corporate Risk - audit trail of risk management

Date of update	PMO notes
08/03/2023	<p>This risk was discussed at the Risk Management Advisory Group on 28th February.</p> <p>The group agreed that this risk requires a refresh and overhaul of its presentation. We recognised that we have stabilised our position regarding the organisation's risk exposure by bringing in external subject matter experts to fill critical vacant posts in short to medium term. This solution has also given us some residual benefits of having new insights and expertise to help us inform and shape information governance processes.</p> <p>We plan to look at this presenting this risk through three lenses:</p> <ul style="list-style-type: none"> <li>• <b>Information Governance</b> - focusing on the lawful, ethical and legitimate processing and retention of police data for a policing purpose.</li> <li>• <b>Data</b> - focusing on the quality of police data, how it is used and what steps we are taking to improve the data literacy of the organisation and workforce to be a data-driven organisation</li> <li>• <b>Digital</b> - focusing on the delivery of our digital roadmap and risks associated with our investment in future technologies, such as advanced analytics, robotics and automation.</li> </ul> <p>Due to the lack of availability of key stakeholders, we have been unable to review and repurpose this risk to report by the end of Quarter 4 2022/23</p> <p>Therefore, we have taken the decision to report the risk as '<b>unchanged</b>', with an unmitigated score of <b>20</b> and a mitigated score of <b>16</b>.</p>
29/11/2022	<p>The Risk Management Advisory Group reviewed this risk on 22nd November 2022. As referred to in the previous update from October 2022, there is a longer-term element to implementing the effective mitigation to this risk. The Constabulary has been carrying vacancies in critical management functions across the Information Governance area for some time and is currently recruiting for these posts.</p> <p>There is very little by way of updates and progress, given the short 6-week gap between reporting.</p> <p>The position for Quarter 3 2022/23 remains unchanged, with the unmitigated risk value of <b>20</b> and the mitigated (residual risk) value of <b>16</b> remaining unchanged from Quarter 2.</p>
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 <b>16</b>. 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 <b>20</b>, while the mitigated risk assessment has reduced to <b>16</b>.</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 <b>20</b>, and based on the internal controls and mitigating activities, we assess the mitigated score to be <b>20</b>.</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

March 2023

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR000738	<b>Current Mitigated Score</b>	12
<b>Corporate Risk Title</b>	<b>Failure to maintain, invest in or optimise our infrastructure and assets</b>	<b>Mitigated Impact Score</b>	3
<b>Corporate Risk Owner(s)</b>	Sarah Crew, Nikki Watson, Nick Adams, Jon Reilly, Will White, Louise Hutchison, Joanne Hall	<b>Mitigated Likelihood Score</b>	4
		<b>Date of Risk Review</b>	31/05/2023

<b>Corporate Risk Description</b>	<p>Our infrastructure should enable the delivery of our vision to deliver outstanding policing for everyone. It is therefore important that our infrastructure, assets, and services achieve this and 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 clarity, this risk focuses on infrastructure, which includes our physical assets (buildings, fleet, equipment, uniform) 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. Our IT infrastructure is also a critical enabler of our success, but it is outside the scope of this risk as it is reflected within Corporate Risk 5 - Digital and Data.</p>
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### Corporate Risk initial assessment - unmitigated risk

<b>Unmitigated Assessment</b>	16
<b>Unmitigated Impact Score</b>	4
<b>Unmitigated Likelihood Score</b>	4



**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.

Geopolitical issues are affecting the global marketplace and supply chains, causing challenges for us in securing the infrastructure we need to function as a police service.

**Estate** - Since the pandemic we have moved a significant proportion of our staff (c. 1,600) to blended working, with a hybrid of home and office working. This change in our ways of working impacts on our estates usage, providing some opportunities while also requiring us to think about what our people need from their office environment. These considerations continue to inform our estate plans.

The cost of our buildings is forecast to increase significantly, driven by inflationary pressures on the costs of utilities and in the cost of business rates following the changes which will be implemented with effect from April 2023.

We have some specific challenges within our estate which are informing our forward plans. In particular we need to make decisions in relation to our estate in South Somerset (Yeovil in particular) after a period of indecision. We know this is important both in terms of providing reassurance to our communities about our presence in this area, as well as to provide positive progression for the morale of our officers and staff based here.

Our estate will also need to support the infrastructure required to charge electric vehicles as we gradually transition to these over the coming years.

**Vehicles** – the market for vehicles is undergoing substantial change, coinciding with global and more local supply chain challenges. Prior to the conflict in Ukraine, we were already seeing some challenges presented from the shortage of semi-conductors, and the early stages of manufacturers plans to end production of internal combustion engine (ICE) powered vehicles. The conflict in Ukraine has only added to these challenges, which means lead time for new vehicles is many months and for parts is also proving to be a challenge.

As a result of incidents concerning BMW police vehicles with certain engines, we removed a number of these vehicles from operational use in Spring 2022. This has presented acute challenges in relation to specialist operations roles.

**Uniform and equipment** – There continue to be supply chain challenges requiring ongoing management in relation to the provision of uniform and equipment. This does not necessarily present consistently, with some items being more readily available and others less so from time to time.

**Corporate Risk latest assessment - mitigated risk**

<b>Mitigated Assessment</b>	12
<b>Mitigated Impact Score</b>	3
<b>Mitigated Likelihood Score</b>	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. We are tracking and reporting our progress against this plan annually, with the first report presented to the Constabulary Management Board in June 2022. This report identifies the need for us to do 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.

**Estates** – Our estates plan incorporates all our planned projects. It includes our plans for work to our estate in South Somerset, which we expect to be subject to a Business Case which will be presented in the coming weeks.

We are reviewing our estate more widely, particularly focusing on our non-visible estate, with a view to identifying opportunities to consolidate this where possible thereby unlocking savings which will help to offset the increased costs of running our buildings.

We work with an outsourced partner in the service and maintenance of our estate, including the discharge of many of our statutory obligations. We also have a facilities management structure in place which oversees the ongoing upkeep and maintenance of our estate.

We are progressing the roll out of EV charging infrastructure, and have commissioned joint work across all South West Forces to inform our forward plans for this, which will include consideration of grid capacity and plans to develop this mapped to all our police stations thereby helping to inform the type of charging capability we will be able to plan for.

**Fleet** – We are actively managing the procurement of police vehicles, and have taken the decision in some circumstances to step outside of national police frameworks and utilise other procurement methods to secure available fleet. We have also brought forward our ordering of future fleet replacement plans so as to ensure we are doing all we can to mitigate the long-lead times for delivery.

Through our regional procurement function, we have now secured a parts contract with two separate suppliers, one covering more of the north of our area and one covering more of the south of the area. Having access to these two contracts provides a means of mitigating the supply challenges in relation to parts.

Through the leadership forums we have run over the Autumn and Winter the Constabulary Chief Finance Officer has emphasised the challenges we are facing around lead times for both vehicles and vehicle parts with leaders across the all departments and directorates. In so doing he has reinforced the importance of regular vehicle checks and maintenance being carried out locally to minimise the risk that failure to maintain vehicles appropriately leads to avoidable periods where the vehicle must be taken off the road.

**Uniform and equipment** – through our bi-monthly South West Procurement boards we are receiving regular updates from Bluelight Commercial on their insight into supply chain issues and challenges, informing our plans and work to mitigate where we can. This includes active management on a daily basis, particularly within our uniform/stores function, and where appropriate regional co-ordination to support one another in ensuring all South West forces are managing this risk collectively.

The challenge around supply chains for assets and infrastructure remains a very real daily risk, however we have been living and coping with this risk for some time now. The day-to-day actions we are taking to actively manage this risk, combined with the insight we have through working with partners regionally and with Bluelight commercial means that we are as well sighted as we can be on what future volatility and uncertainty we're facing into.

## Earlier assessments

<b>Mitigated risk score Q4 2021/22</b>	10
<b>Mitigated risk score Q1 2022/23</b>	10
<b>Mitigated risk score Q2 2022/23</b>	12
<b>Mitigated risk score Q3 2022/23</b>	12

## Corporate Risk - audit trail of risk management

Date of update	PMO notes
06/03/2023	<p>This risk was reviewed by the Chief Finance Officer on 2nd March 2023.</p> <p>The risk description has been updated to reflect the breadth and influencing factors in assessing the risk. We have made significant updates to the unmitigated risk assessment rationale, increasing the unmitigated score of the risk to <b>16</b> (Likelihood 4 x Impact 4) and adding more detail around the challenges across our Estates, Vehicles, and Uniform and equipment.</p> <p>The mitigated assessment rationale has also been updated. However, the overall mitigated score of the risk remains <b>unchanged</b> at an overall score of <b>12</b> (Likelihood 4 x Impact 3).</p>
29/11/2022	<p>The Risk Management Advisory Group reviewed this risk on 22nd November 2022.</p> <p>The mitigated score of this risk was increased to its current level in October 2022, linked to the geopolitical and financial challenges which underpinned the decision to increase Corporate Risk 2 at the same time. Given the short period of time between that decision in October and this review, there has not been any significant change in the positioning of this risk. Therefore, the position for Quarter 3 2022/23 remains unchanged, with the unmitigated risk value of <b>15</b> and the mitigated (residual risk) value of <b>12</b> remaining unchanged from Quarter 2.</p>
29/09/2022	<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 <b>10</b> to <b>12</b>.</p>
28/06/2022	<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 <b>unchanged</b> at a mitigated level of <b>10</b>. 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>
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 <b>15</b>, and based on the internal controls and mitigating activities, we assess the mitigated score to be <b>10</b>.</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>



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

Proposed 2023-24 Internal Audit Plan Q1-2  
and Internal Audit Charter

## The Internal Audit Plan: Summary

The internal audit plan represents a summary of the proposed audit coverage that the internal audit team will deliver in the first six months of the 2023/24 financial year.

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



### Introduction and Objective of the Internal Audit Plan

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

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

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

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

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

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

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

## The Internal Audit Plan: Approach

The work of internal audit should align strategically with the aims and objectives of the organisation, taking into account key risks, operations and changes.

In order to do this Internal Audit needs to be flexible in adapting audit plans to handle rapidly changing risks, priorities and challenges.



### Approach to Internal Audit Planning 2023/24

#### **Approach to Internal Audit Planning 2023/24**

Our approach to internal audit planning throughout 2023/24 will be a continuous risk assessment and rolling plan approach. Rather than present a proposed annual plan at the start of the year, which is subject to a high level of uncertainty and change, we will build our plan in conjunction with management as the year progresses, presenting a six-month rolling plan with a list of potential areas for consideration for future audit plans. This is then reviewed each quarter to ensure that the six-month rolling plan is relevant. This rolling planning process will provide the same assurances as an annual plan but will better reflect the changing risk landscape.

Quarterly audit planning meetings will be held with the Chief Officer – Finance, Resources and Innovation (Force S.151 Officer) and the OPCC Treasurer (OPCC S.151 Officer) prior to presenting a proposed plan to this Committee for formal approval. In addition, we will also meet quarterly with the Deputy Chief Constable and the CEO to ensure the plan remains correct.

These meetings will lead to a 12 month ‘rolling wave plan’ place-marking key areas of coverage to support the annual opinion. This is then underpinned by quarterly risk-based work plans which draw from meetings with management and the ‘rolling wave plan’ throughout the financial year to ensure we are auditing the right areas, with the correct scope, at the right time and reported through our quarterly progress updates.

The resulting programme will be a combination of requested audit work aligned to service priorities, combined with audit work recommended by SWAP driven by our continuous risk assessment. This risk assessment will be based on the live status of both the Force’s and OPCC’s strategic risk registers. Overlaid onto this assessment will be the Police and Crime Plan, the Force Management Statement (FMS) and SWAP’s sector-wide top 10 risk areas. The results of our risk assessments will be shared with senior management to obtain their view on the value of internal audit involvement. In developing risk assessments, we will also take account of other sources of assurance, where relevant.

# The Internal Audit Plan: Approach

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

## Approach to Internal Audit Planning 2023/24

The factors considered in putting together the 2023/24 internal audit plan have been set out below:



Due to the pace of change within policing sector and now the impact of social economic factors, it is becoming increasingly difficult to accurately predict longer-term key organisational risks. Our approach to internal audit planning therefore reflects this. The risk-assessed work plan contains key areas of coverage, to ensure that we are auditing the right areas at the right time. The precise scope of each audit will be determined at the start of the review, in line with local risk factors at that time. We will continue to include our opinions on the agreed themes of: Leadership & Culture, Learning and Diversity & Inclusion, together with Risk Management Awareness.



# The Internal Audit Plan: Risk Assessment

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

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



## Internal Audit Annual Risk Assessment

Our 2023/24 internal audit programme of work is based on a documented risk assessment, which SWAP will revisit regularly, but at least annually. The input of senior management as well as review of the risk registers for the Force and OPCC will be considered in this process.

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



# The Internal Audit Plan: Coverage

Following our SWAP Risk Assessment above, we have set out how the proposed plan presented in Appendix 1 provides coverage of the key components set out in the Force Management Statement (FMS), against which we have aligned our audit universe, as well as the areas within the Police and Crime Plan.

Internal audit is only one source of assurance; therefore, where we have highlighted gaps in our coverage, assurance should be sought from other sources where possible, such as HMICFRS, in order to ensure sufficient and appropriate assurances are received.

For the first half of 2023/24, the Internal Audit Plan does not afford coverage to the six areas highlighted as red. Assurance should either be sought from alternative sources or considered for inclusion in future Internal Audit Plans.

## Internal Audit Coverage in 2020/21

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



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

# The Internal Audit Plan: SWAP

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP Partnership now includes 26 public sector partners, crossing eight Counties, but also providing services throughout the UK.

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

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated



## Your Internal Audit Service

### Audit Resources

The 2023/24 internal audit programme of work will be equivalent to £69,525. The current internal audit resources available represent a sufficient and appropriate mix of seniority and skill to be effectively deployed to deliver the planned work. The key contacts in respect of your internal audit service for Avon and Somerset Police and OPCC are:

Charlotte Wilson, Assistant Director – [charlotte.wilson@swapaudit.co.uk](mailto:charlotte.wilson@swapaudit.co.uk), 020 8142 5030

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

### External Quality Assurance

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

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

### Conflicts of Interest

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

### Consultancy Engagements

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

### Approach to Fraud

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

# The Internal Audit Plan: SWAP

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

- Benchmarking and sharing of best-practice between our public-sector Partners
- Regular newsletters and bulletins containing emerging issues and significant risks identified across the SWAP partnership
- Communication of fraud alerts received both regionally and nationally
- Annual Member training sessions

## Our Reporting

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

## Internal Audit Performance:

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

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

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

Audit Title	Context – Why are we reviewing this and with what focus	PCC/ Force	Estimated Cost	Proposed Quarter
<p><b>Wellbeing</b></p>	<p>Increasingly, organisations are recognising the need to properly ensure the welfare and wellbeing of their critical human resources. They are demonstrating a real duty of care through word, practice, and action – evidencing that people are indeed their greatest asset.</p> <p>In addition, trauma-informed approaches have become increasingly cited in policy and adopted as a means of reducing the negative impact of trauma experiences and supporting mental health and physical health outcomes. This practice is an approach to health and care interventions which is grounded in the understanding that trauma exposure can impact an individual’s neurological, biological, psychological, and social development.</p> <p>In this audit we are looking to provide assurance that the Force applies a consistent organisational approach to the promotion and safeguarding of the wellbeing of its staff/officers, that results in wellbeing being paramount in achieving organisational goals. We also plan to undertake some qualitative testing in relation to the experiences of minority groups.</p> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 4</b> – Failure to grow, develop and then maintain the workforce and leadership culture, capacity, and capability.  <b>Police and Crime Plan: Priority 3</b> – Leading the police to be efficient and effective.  <b>Force Management Statement: Section 2</b> – Wellbeing  <b>Force Management Statement: Section 11</b> – Force-wide Functions</p>	<p>Force</p>	<p>£4,635</p>	<p>Q1</p>

Audit Title	Context – Why are we reviewing this and with what focus	PCC/ Force	Estimated Cost	Proposed Quarter
<p><b>Estates – Compliance with Statutory Obligations</b></p>	<p>Under UK law, employers are responsible for ensuring the health and safety of their employees and the public. Failure to adhere to relevant legislation and regulations in this area could result in incidents that affect the health and safety of employees/the public and potential loss of life.</p> <p>This review will aim to consider all aspects of the Force and OPCC’s delivery of legal and organisational expectations in relation to the following areas:</p> <ul style="list-style-type: none"> <li>• Gas safety</li> <li>• Electrical safety</li> <li>• Fire safety</li> <li>• Asbestos</li> <li>• Legionella control</li> </ul> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 6</b> – Failure to maintain, invest in or optimise our infrastructure and assets.  <b>Police and Crime Plan: Priority 3</b> – Leading the police to be efficient and effective.  <b>Force Management Statement: Section 11</b> – Force-wide Functions</p>	Both	£4,635	Q1
<p><b>Corporate Performance Management</b></p>	<p>Performance management is an essential element of the governance framework which provides a transparent platform upon which the Force is accountable to its stakeholders (including the public) for the effectiveness of its service provision and delivery of its published objectives.</p> <p>This audit would seek to provide assurance over the effectiveness of the Force’s Performance Management Framework to provide accurate and timely information to help facilitate informed decision making and to prompt corrective action where performance is deemed inadequate or unsatisfactory.</p> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 3</b> – Failure to meet expectations of improved performance and service delivery.  <b>Police and Crime Plan: Priority 3</b> – Leading the police to be efficient and effective.  <b>Police and Crime Plan: Priority 4</b> – Increasing the legitimacy of, and public confidence in, the police and criminal justice system.  <b>Force Management Statement: Section 11</b> – Force-wide Functions</p>	Force	£3,862	Q1

Audit Title	Context – Why are we reviewing this and with what focus	PCC/ Force	Estimated Cost	Proposed Quarter
<p><b>Cash Handling</b></p>	<p>In light of a recent high-profile case at Dorset Police, an independent review of cash handling at Avon and Somerset Police is recommended. This is not an area we have reviewed before and is therefore advisable we ensure processes around seizures are sound. Effective cash handling procedures are key for due diligence, to protect staff and prevent mishandling of funds to safeguard against loss. This audit will aim to provide assurance that all cash funds received by the Force are collected promptly and efficiently and recorded accurately and held securely. We will also review the fraud risks in relation to cash handling.</p> <p>We will consider the following:</p> <ul style="list-style-type: none"> <li>• Cash/cheque receipting and recording.</li> <li>• Banking of income at headquarters and divisions; &amp;</li> <li>• Auction house income banking.</li> </ul> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 2</b> – Inability to deliver a sustainably balanced budget.  <b>Police and Crime Plan: Priority 3</b> – Leading the police to be efficient and effective.  <b>Force Management Statement: Section 1</b> - Finance</p>	Force	£3,862	Q2
<p><b>Key Financial Controls – Accounts Payable and Accounts Receivable</b></p>	<p>The PCC, Chief Constable and all employees have a duty to abide by the highest standards of probity (i.e., honesty, integrity and transparency) in dealing with financial issues. This is facilitated through the design and application of financial systems and processes, which apply effective controls.</p> <p>In this annual audit, we are looking to provide assurance through testing the general effectiveness of controls within the Purchase to Pay (P2P) cycle as well as the fraud risks associated with this process. In addition, we will also conduct a review of the Accounts Receivable function, including debt management and special policing costs.</p> <p>The Force and the PCC are also moving from SAP to Oracle Fusion, a cloud based ERM system. In the above audits, we will also include a comparison across both systems to ensure controls are being maintained.</p> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 2</b> – Inability to deliver a sustainably balanced budget.  <b>Police and Crime Plan: Priority 3</b> – Leading the police to be efficient and effective.  <b>Force Management Statement: Section 1</b> – Finance  <b>Force Management Statement: Section 11</b> – Force-wide Functions</p>	Both	£6,952	Q2

Audit Title	Context – Why are we reviewing this and with what focus	PCC/ Force	Estimated Cost	Proposed Quarter
<b>Technology and Digital Audit Provision</b>	<p>The specific areas that could present risk to the force in terms of both cyber security and digital are currently under further discussion between the Chief Officer – Finance, Resources and Innovation and SWAP’s Assistant Director – Technology and Digital.</p> <p>We are proposing to include one audit within the first six months of the 2024-25 internal audit plan covering specifics relating to technology and digital assurance for the force.</p> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 5</b> – Information Governance practices, data and digital assets are not governed and controlled or used legitimately, ethically, appropriately, or effectively for policing purposes.  <b>Police and Crime Plan: Priority 3</b> – Leading the police to be efficient and effective.  <b>Force Management Statement: Section 10</b> – Knowledge Management and ICT</p>	Force	£4,635	Q2
<b>TOTAL estimated cost of delivery of above proposed Audits</b>			<b>£28,581</b>	
<b>Support Activities and Follow Up Work – 2023-24 Annual Allocation</b>				
<b>Contribution to Regional Work</b>	<p>As agreed across all South West Police Forces, an allocation has been allotted to take forward audits of common interest, enabling benchmarking of approach and position across the region as a whole. The scope of these reviews is to be determined by the Directors of Finance from each of the South West Police Forces.</p>	Both	£3,862	Throughout the Year
<b>Follow up of Limited Assurance Reviews</b>	<p>Allocation of time to allow for follow up of actions made in Limited opinion reviews in 2022/23 not subject to separate consideration. For Q1-2 this will include Management of Evidential Property, Service Desk, and Victim Support Services.</p> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 3</b> – Failure to meet expectations of improved performance and service delivery.  <b>Corporate Risk Register: Risk 6</b> – Failure to maintain, invest in or optimise our infrastructure and assets.  <b>Police and Crime Plan: Priority 2</b> – Engaging, supporting, and working with communities, victims, and partner organisations.  <b>Police and Crime Plan: Priority 3</b> – Leading the police to be efficient and effective.  <b>Force Management Statement: Section 3</b> – Responding to the public.  <b>Force Management Statement: Section 5</b> – Investigations.  <b>Force Management Statement: Section 6</b> – Protecting vulnerable people.  <b>Force Management Statement: Section 10</b> – Knowledge management and ICT.</p>	Both	£1,931	Throughout the Year



Audit Title	Context – Why are we reviewing this and with what focus	PCC/ Force	Estimated Cost	Proposed Quarter
<b>Planning, Reporting &amp; Advice</b>	Agreed attendance at quarterly audit committees, undertaking audit planning and any corporate advice.	Both	£7,725	Throughout the Year
<b>TOTAL estimated cost of delivery of support activities and follow up work for 2023/24</b>		<b>£13,518</b>		
<b>TOTAL estimated cost of delivery for Q3-4 Audits</b>		<b>£27,426</b>		
<b>TOTAL estimated cost of delivery of above proposed Internal Audit Plan for 2023/24 (Inc. costs for Q3-4)</b>		<b>£69,525</b>		
<b>TOTAL agreed cost of delivery for the Avon and Somerset Internal Audit Plan for 2023/24</b>		<b>£69,525</b>		

<p><b>Pipeline Audits</b> <i>These audits are potential areas for inclusion as part of future Internal Audit Plans</i></p>	<p>Technology and Digital audit provision Information Governance Personal Development Unit - Tutoring Reasonable Adjustments Process Follow Up Management of tuition and mentoring of new recruits in Response Homeworking Business Continuity – Compliance with Civil Contingencies Act Chief Officer and OPCC Expenses Ammunition and Armoury Management H&amp;S of Front-Line Officers and Staff - TRiM Leasehold Management POCA and Crypto Currency Seizure Processes</p>
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# The Internal Audit Charter

## Purpose

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

## Approval

This Charter was approved by the Joint Audit Committee (JAC) on 15 March 2023 and is reviewed each year to confirm it remains accurate and up to date. It was last reviewed by the JAC on 16 March 2022.

## Provision of Internal Audit Services

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

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

## Role of Internal Audit

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

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

## Responsibilities of Management, JAC and Internal Audit

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

Management is responsible for ensuring SWAP has:

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

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

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

## **Joint Audit Committee (JAC)<sup>2</sup>**

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

## **Internal Audit**

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

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

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

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

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

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

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

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

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

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

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

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

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

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<sup>2</sup> In this instance JAC relates to "The Board" referred to in the PSIAS.

- reviewing the reliability and integrity of financial and operating information used for operational and strategic decision making, and the means used to identify, measure, classify and report such information;
- evaluating and appraising the risks associated with areas under review and make proposals for improving the management and communication of risks;
- appraise the effectiveness and reliability of the enterprise risk management framework and recommend improvements where necessary;
- assist management and Members to identify risks and controls with regard to the objectives of the organisation and its services;
- reviewing the systems established by management to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether the organisation is in compliance;
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of assets;
- appraising the economy, efficiency and effectiveness with which resources are employed;
- reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned, with performance and accountabilities established.
- reviewing the operations of the organisation in support of their anti-fraud and corruption policy, ethical expectations and corporate values, investigating where necessary.
- at the specific request of management, internal audit may provide consultancy services (including fraud investigation services) provided:
  - the internal auditor's independence is not compromised
  - the internal audit service has the necessary skills to carry out the assignment, or can obtain such skills without undue cost or delay
  - the scope of the consultancy assignment is clearly defined and management have made proper provision for resources the work.
  - management understand that the work being undertaken is not internal audit work.

### **Planning and Reporting**

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

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

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

Internal audit reports will normally be by means of a brief presentation to the relevant manager accompanied by a detailed report in writing. The detailed report will be copied to the relevant line management, who will

already have been made fully aware of the detail and whose co-operation in preparing the summary report will have been sought. The detailed report will also be copied to the Section 151 Officer and other relevant line management.

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

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

March 2023



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

Report of Internal Audit Activity – March 2023

## 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**

All audit work for Avon and Somerset Police (ASP) specifically has now been completed. Our regional audits, of which ASP contribute 10 days towards, are in progress and planned for completion in Q1/2 of 2023/24. The following reports which have been finalised since the last Committee in January 2023 are submitted with this update:

- Assurance Mapping;
- Detective Numbers; and
- Clinical Governance within Custody Follow Up.

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

Performance Measure	Performance
<b><u>Delivery of Annual Audit Plan</u></b>	
Completed	91%
In Progress	9%
Ready to Start	0%
Scoping	0%
Not Started	0%

#### **Audit Opinion:**

We are able to provide a **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.

#### **Regional Audit Work**

As noted above, regional audit work currently remains in progress. Two regional audits of Digital Forensics Outsourcing and Recruitment and Retention Benchmarking have been agreed. We endeavour to finalise both these audits in Q1/2 of 2023/24.

### **Rolling six-month Audit Plan for 2023/24**

As part of the agreed changes in 2023/24, the draft of our six-month plan for the first half of 2023/24 will be shared at this Committee for agreement. This has been developed through a review of the Force and OPCC's corporate/strategic risk registers, a cross SWAP police partner analysis of audit opinions over the last four years and via the Police Audit Group which brings together police internal audit providers nationally. Consideration has also been given to the global 'top ten risks' noted within the Institute of Internal Auditors Risk in Focus 2022. The plan will be reviewed each quarter with senior management and Committee members to ensure it remains relevant and appropriate.



# 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	-	-	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	Completed	Reasonable	7	-	3	4

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	Completed	Reasonable	0	-	-	-
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	Completed	Reasonable	0	-	-	-
Risk 1 - Governance - The application of effective and well-understood governance arrangements and internal controls.	Assurance Mapping	Q4	12	Completed	Reasonable	2	-	-	2
Risk 1 - Governance - The application of effective and well-understood governance arrangements and internal controls.	Follow Up (2/3 Completed)	Q1-4	5	Completed	N/A – Follow Up Work	-	-	-	-
Collaborations	Contribution to Regional Police Audits	Q4	10	In progress	-	-	-	-	-
N/A	Carry Forward into 2023/24	-	5	N/A	-	-	-	-	-



## Audit Objective

To provide assurance over the effectiveness of the Force's plans in place to recruit, train and retain accredited detectives.

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## 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 Recommendations		Audit Assessment of Agreed Themes		Risk Reviewed	Assessment
	Priority	Number	Theme		A lack of accredited detectives may lead to crimes going uninvestigated or not receiving the attention that they require. This could result in dissatisfied victims, a loss of confidence in policing, legal challenge, financial damage, and/or reputational harm.	Medium
	Priority 1	0	Leadership & Culture			
	Priority 2	0	Learning			
	Priority 3	0	Diversity & Inclusion			
	<b>Total</b>	<b>0</b>	<i>Please see Appendix 1 for more details.</i>			
					<b>Risk Management Awareness</b>	<b>Satisfactory</b>

## Key Findings

	The Investigations Transformation Plan, the strategy to improve the Criminal Investigations Directorate (CID), details a clear approach which the directorate has been undertaking to attract, retain, and train detectives to increase their accredited detective levels. Relationships between the CID and Local Policing Areas have been strengthened; short 3-day CID attachments have taken place for officers and staff considering a move to the CID; and focus groups with other directorates, as well as CID leavers/transferees, to understand perceptions of the CID and motivations for leaving, are examples of work undertaken. This insight has led to many improvements, notably the introduction of the Targeted Variable Payment (TVP), designed to lessen the financial impact when switching roles to become a detective, and an improved Rewards and Recognition system, designed to attract and retain detectives.
	HR People and Chronicle data is used to build the 'Detective Trajectory'; a Qlik dashboard projection of the numbers of PIP2 accredited detectives, deployable staff, and aspiring detectives currently in the process of joining the CID. Of the 382 budgeted detective posts, internal targets have been set to increase the number of PIP2 accredited detectives to at least 334. The target of 334 PIP2 accredited detectives is currently projected to be met in December 2024. The accuracy of these projections is reliant on the continued accuracy and completeness of the HR People data fed into the Qlik dashboard.
	Data and dashboards relating to the Transformation Project are included in the monthly Integrated Performance and Quality Framework Report which is submitted to the Constabulary Management Board for discussion at the Chief Officer level. This data is also discussed regularly at Directorate Leadership Meetings; therefore, we are happy that there is a sufficient level of monitoring and oversight in this area.
	The CID has rebalanced its previous four team Detective Chief Inspector and Superintendent model to a North and South geographical alignment. Staff have also been realigned into specialist areas with more officers joining Operation Bluestone, Ruby, and Topaz. These changes have been made to improve the management of the directorate's demand and improve investigative outcomes.

## Audit Scope

We considered the following areas as part of the audit:

- Plans put in place to recruit and retain officers in investigations.
- Projections of demand which outline staffing/officer requirements for investigations.
- Objectives set to achieve required numbers.
- Activity undertaken internally and externally to achieve these objectives.
- Monitoring of performance / outputs.

## Conclusion

We have given a 'reasonable' assurance opinion as there is a generally sound system of control and oversight in the areas reviewed. We have not provided a 'substantial' opinion as the current number of PIP2 accredited detective numbers is still some way off the target, due to be reached in December 2024. This is also reflected in our risk assessment of 'medium'. As discussed with key officers, projections are dependent on the accuracy of the HR People and Chronicle data supplied to them. However, we are satisfied that measures are in place to reach this target, and current projections are based on sound judgement from the information available. The CID has seen an increase in the interest of aspiring detectives joining the directorate through its Det-Degree Holder Entry Programme and Police Constable Degree Apprenticeship programmes, Police Constable -> Detective Constable (DC) and Police Staff Investigator -> DC routes. This supports a positive trajectory following implementation of measures from the outputs of focus groups and other feedback avenues.



Audit Assessment of Agreed Themes		
Theme	RAG Rating	Rationale
Leadership & Culture		Work has been undertaken to improve the perceptions of the leadership and culture within the CID. Short, 3-day attachments are possible for those who wish to experience the day-to-day 'life' of working within the directorate before considering a move.
Learning		Extensive work has been completed in this area to understand staff and officer perceptions of the CID, and motivations for leavers. This information has been used to improve the CID function and to attract and retain detectives.
Diversity & Inclusion		Anyone who meets the eligibility requirements can apply to become a detective. Support is offered throughout the recruitment process for those with disabilities or neurodiverse conditions, as defined by the Equalities Act 2010.

## Audit Objective

To review the effectiveness of the Force's assurance mapping arrangements.

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## Link to CRR

Risk 1: Governance - The application of effective and well-understood governance arrangements and internal controls.

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	
	<b>Total</b>	<b>2</b>	<i>Please see Appendix 1 for more details.</i>	

Risk Reviewed	Assessment
The Force has not effectively identified sources of assurance and therefore, does not fully understand gaps in assurance or areas of over assurance leading to inefficient use of resource, time and money to mitigate risks and achieve its objectives.	Medium
<b>Risk Management Awareness</b>	Satisfactory

## Key Findings

	<p>The Force has developed an assurance map based on its Integrated Performance and Quality Framework (IPQF). The IPQF was introduced in 2020 to help the Force understand how far, or near, it is to achieving its goal of becoming an outstanding force. The IPQF includes a set of 16 operational and enabling outcomes known as the Key Performance Questions (KPQs) that provide a view on the force's performance (see Appendix 2). An assurance map has been created to provide regular and consistent grading / assessment of these 16 KPQs (referred to as element or component throughout this report).</p> <p>A KPQ is usually assessed against HMICFRS' grading criteria each month (see Appendix 2 for definitions) and presented to the Constabulary Management Board (CMB) as part of the Integrated Performance and Quality Report (IPQR) for approval. The grading process was reviewed for a sample of four KPQs and found to be comprehensive in each case. However, the force does not currently categorise assurance activity by the Three Lines (management, oversight, and independent assurance activity) as part of these assessments. Categorisation by the three lines will help the force better manage resource, time, and money.</p>
	<p>The assurance map is presented to CMB each month. However, there is currently no reporting to the Joint Audit Committee (JAC). A regular update to JAC members may be beneficial for audit planning purposes and improve transparency and scrutiny generally.</p>

## Audit Scope

<p>We considered the following areas as part of the audit:</p> <ul style="list-style-type: none"> <li>The development, maintenance and ownership of the Force's assurance map.</li> <li>Coverage and scope of the Force's assurance map.</li> <li>Mechanisms in place to identify, evaluate and assess the sources of assurance and the level of assurance each source provides.</li> <li>Governance arrangements to support the assurance map.</li> <li>Improvement activity undertaken following areas where gaps in assurance are identified, or areas of over assurance or duplication are found.</li> </ul>
--

## Conclusion

The assurance mapping processes for the Force's 16 KPQs were found to be comprehensive and well managed. A thorough end-to-end approach to grade each KPQ which brings together key stakeholders from across the organisation to input, comment and assess each question has been implemented. However, these processes are still in their infancy. At the time of writing, no KPQ has been assessed more than once and one KPQ remains ungraded. Therefore, we are unable to provide a view on whether these processes are helping to drive improvement (i.e., has grading improved got worse over time). Our assurance opinion of reasonable is also limited to the assessment and grading of KPQs specifically. We are not providing assurance over the Force's other performance frameworks or whether the decision to produce an assurance map for the KPQs exclusively is the most effective, beneficial and/or appropriate/suitable. The Force may wish to consider expanding the remit of the current assurance map to include other frameworks such as the Corporate Risk Register, Police and Crime Plan etc. Two management actions have been raised to improve current processes which are detailed below.

## Appendix 1

## Findings & Action Plan

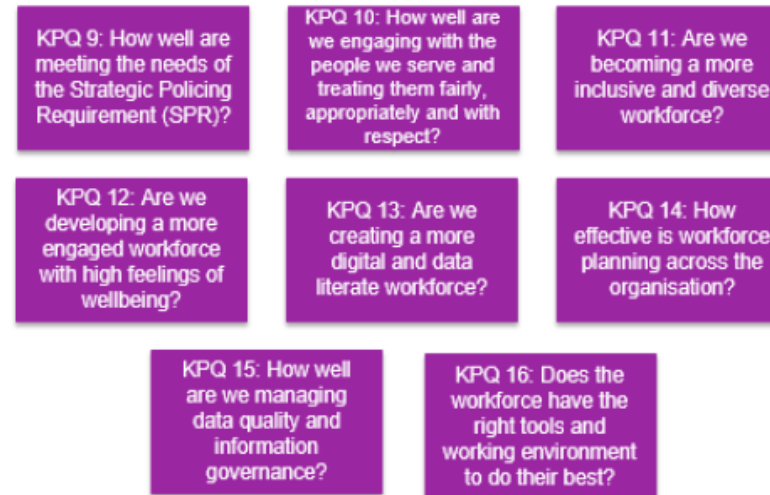
<p><b>1.1 Finding: - Categorising assurance activity.</b></p> <p>The grading process was reviewed for a sample of four KPQs (KPQs 6, 10, 13 and 14 – see Appendix 2 for further detail). The force has agreed a six-stage grading process that each assessment must follow. In all four KPQs sampled, we were able to evidence adherence to these processes. Whilst the assessment was found to be comprehensive in terms of planning, information / evidence gathering, consultation and assessment, the Force does not currently categorise assurance activity by the Three Lines (management, oversight and independent assurance). Categorisation by the Three Lines will assist the force in identifying gaps, overlaps and over assurance to better manage resource, time and money. For example, one component may have sufficient management controls in place but lack oversight or independent assurance and vice versa.</p>	<p><b>1.1a Recommendation</b></p> <p>We recommend that the Deputy Head of Performance and Assurance, as part of the grading process for each KPQ, categorises the sources of assurance into one of the three lines in order to better understand gaps, overlaps and areas of over assurance.</p> <p><b>Agreed Action</b></p> <p>Agreed.</p> <table border="1"> <tr> <td><b>Priority</b></td> <td style="background-color: #FFD700;">2</td> <td><b>SWAP Ref.</b></td> <td>704</td> </tr> <tr> <td><b>Responsible Officer</b></td> <td colspan="3">Deputy Head of Performance and Assurance</td> </tr> <tr> <td><b>Timescale</b></td> <td colspan="3">30/09/2023</td> </tr> </table>	<b>Priority</b>	2	<b>SWAP Ref.</b>	704	<b>Responsible Officer</b>	Deputy Head of Performance and Assurance			<b>Timescale</b>	30/09/2023		
<b>Priority</b>	2	<b>SWAP Ref.</b>	704										
<b>Responsible Officer</b>	Deputy Head of Performance and Assurance												
<b>Timescale</b>	30/09/2023												
<p><b>1.2 Finding: - Reporting to Joint Audit Committee.</b></p> <p>The assurance map is reported to CMB each month as part of the IPQR. It is our view that the Joint Audit Committee (JAC) would benefit from having regular visibility of the assurance map together with the grading outcomes for planning purposes. Reporting to the JAC would also improve scrutiny and transparency.</p>	<p><b>1.2a Recommendation</b></p> <p>We recommend that the Deputy Head of Performance and Assurance ensures the assurance map is regularly reported to the Joint Audit Committee.</p> <p><b>Agreed Action</b></p> <p>Agreed.</p> <table border="1"> <tr> <td><b>Priority</b></td> <td style="background-color: #000080; color: white;">3</td> <td><b>SWAP Ref.</b></td> <td>705</td> </tr> <tr> <td><b>Responsible Officer</b></td> <td colspan="3">Deputy Head of Performance and Assurance</td> </tr> <tr> <td><b>Timescale</b></td> <td colspan="3">30/06/2023</td> </tr> </table>	<b>Priority</b>	3	<b>SWAP Ref.</b>	705	<b>Responsible Officer</b>	Deputy Head of Performance and Assurance			<b>Timescale</b>	30/06/2023		
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<b>Responsible Officer</b>	Deputy Head of Performance and Assurance												
<b>Timescale</b>	30/06/2023												

Audit Assessment of Agreed Themes		
Theme	RAG Rating	Rationale
Leadership & Culture	Green	Senior management understand and recognise the importance of developing and maintaining an assurance map.
Learning	Green	Those in charge of maintaining the assurance map understand the iterative nature of developing it and the requirement to continuously review and improve processes. For example, consideration has recently been given to how the force could improve scheduling KPQ assessments around planned / on-going assurance activity for better use of resource, time and to ensure the grading provided is as relevant as possible. In addition, formal training for the Deputy Head of Performance and Assurance specifically on assurance mapping has also been discussed as part of our work.
Diversity & Inclusion	Green	A number of KPQs that are assessed as part of the Force’s assurance mapping processes take into consideration diversity and inclusion activity / initiatives. For example, KPQ 11 asks ‘are we becoming a more inclusive and diverse workforce?’.

## Operational Outcomes



## Enabling Outcomes



### HMICFRS PEEL Gradings

Outstanding	Substantially exceed the characteristics of good performance
Good	<b>Demonstrates substantially all the characteristics of good</b>
Adequate	The force has demonstrated some of the characteristics of good performance, but we have identified areas where the force should make improvements.
Requires Improvement	The force has demonstrated few, if any, of the characteristics of good performance and we have identified a substantial number of areas where the force needs to make improvements.
Inadequate	We have concerns and have made recommendations.

The Force’s desired grading outcome for each KPQ assessment is ‘Good’.



### Follow Up Audit Objective

To provide assurance that the actions agreed to mitigate against the risk exposure identified within the 2021/22 limited assurance opinion audit of Clinical Governance in Custody have been implemented.

#### Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	3	0	0	3
Priority 3	2	0	0	2
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>

#### Follow Up Assessment

The original audit of Clinical Governance in Custody was completed in March 2022 and received a 'limited' assurance opinion. The objective of that audit was to provide assurance over the effectiveness of the Force's control framework with regards to the provision of healthcare to detainees, in accordance with agreed policy and procedures.

This audit sought to 'follow-up' on the implementation of actions agreed as part of the original audit. Supporting evidence was obtained and reviewed in relation to two of the three priority two actions, as requested by management.

#### Key Findings



The South-West Police Procurement Service Category Manager agreed that the new custody healthcare contract would include provisions to access source performance data; reporting content would include all stakeholders' needs and agreed reports would be delivered. We requested sight of the new contract and confirmation that the first contract management meetings with the new provider were meeting expectations. In addition, if access to their data portal was working and any agreed reporting was being delivered. The Category Manager and Custody Logistics Coordinator both confirmed that the majority of expectations were being met and were working effectively, with some aspects of enhanced reporting still in progress. The action has been completed but improvements will evolve further during the life of the contract.



The Custody Logistics Coordinator had agreed that feedback from medical administration testing, completed during our review, would be used to inform future working practices and the refreshed Standard Operating Procedure (SOP), and that the adverse incident not reported would inform training going forward. This was confirmed as now being embedded in working practices and could be evidenced in the Custody SOP and in supplier performance reporting.

#### Conclusion

A total of five recommendations were raised within the original audit. All actions are now complete, and we have reviewed evidence for two of the priority two recommendations. The remaining priority two recommendation has been reviewed and approved internally for final sign off. The Custody Logistics Coordinator confirmed that the two priority three recommendations have also been concluded and this will be internally verified.





## Appendix 1

## Agreed Actions & Follow Up Assessment

### 1.3 Recommendation

We recommend that the Category Manager ensures that the new custody healthcare contract includes provisions to access source performance data; reporting content includes all stakeholders' needs and agreed reports are delivered.

#### Agreed Action

Agreed - these were built into the contract during initial drafting (for the purpose of tightening the loopholes of the previous contract).

#### Follow Up Assessment

The Category Manager (Professional Services) stated that "As the contract only went live on 1<sup>st</sup> October (2022) we are having fortnightly discussion calls (with all force stakeholders) relating to roll out but I am speaking to the Ops Director almost weekly at present until the contract is bedded in. Raw Data reports will be provided in MS Excel format in monthly arrears within 7 days of the following month for each Force. (i.e., January's data to be provided no later than the 7th of February) which I will analyse myself and use this info cumulatively to report to Force Stakeholders via the quarterly regional review meetings as well as via the Southwest Health & Justice Board. Force leads will get "Force specific" operational / day to day management reports directly from the supplier on a monthly basis." We also discussed this with the Custody Logistics Coordinator (January 2023) who stated that reporting had progressed well and although work is ongoing with SystmOne, this was being prioritised in order to achieve compliance.

Complete

Priority

2

Timescale

31/10/2022

SWAP Ref:

46781

### 1.5 Recommendation

We recommend that the Custody Logistics Coordinator ensures that feedback from medical administration testing informs future working practices and the refreshed SOP and the adverse incident not reported informs training going forward.

#### Agreed Action

Agreed - work will begin immediately to address recording inconsistencies with G4S. An incident form was not placed on the record, agree this should have happened and this will be fed back as a lesson learnt in the weekly message to the team.

#### Follow Up Assessment

The Custody Logistics Coordinator (CLC) stated (in May 2022) that "This incident was fed back at a head of custody meeting to the inspectors as a missed opportunity. Adverse incidents process and expectations will be clearly articulated in the custody SOP. Our definition of an adverse incident will be discussed with the provider. We will be agreeing a new adverse incident reporting process with new provider where incidents will be regular reviewed during contract review meetings."

This was also discussed in January 2023 with the new CLC who confirmed that learning had been embedded in new working practices and that adverse incidents were now an integral part of training and reporting.

Complete

Priority

2

Timescale

30/04/2022

SWAP Ref:

46816

# Avon and Somerset Police Audit Progress Report and Sector Update

Year ending 31 March 2023

March 2023



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Sector Update	

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

# Key Grant Thornton team members



Jackson Murray

Engagement Lead

T 0117 305 7859

E [Jackson.Murray@uk.gt.com](mailto: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 (JAC) 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 JAC 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

Manager

T 029 2034 7546

E [Gail.Turner-Radcliffe@uk.gt.com](mailto: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.

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# Introduction & headlines

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

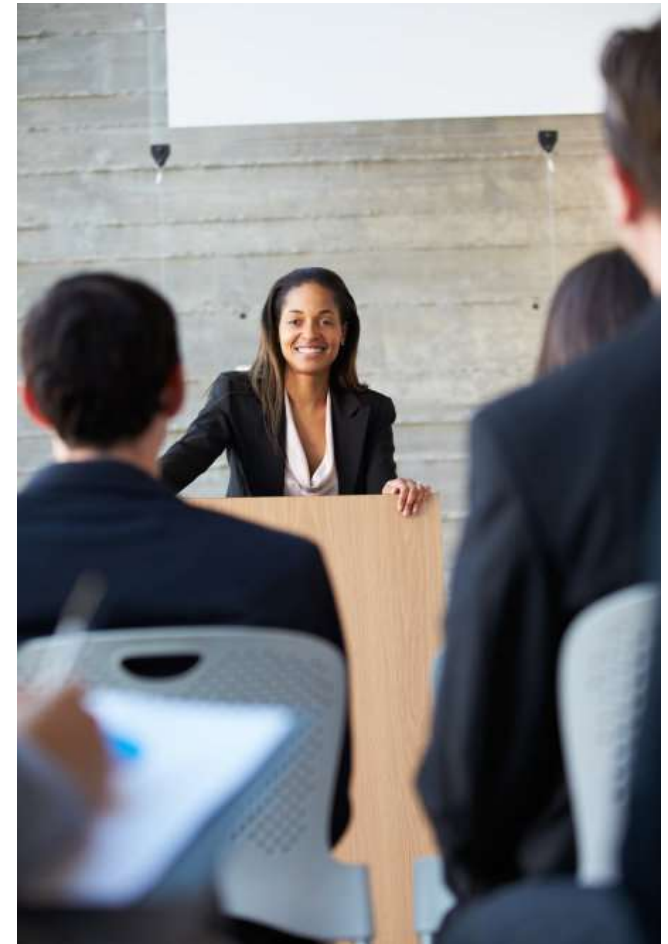
The paper also includes a summary of emerging national issues and developments that may be relevant to you.

Members of the Joint 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.

Our planning will document our understanding of your key risks, your control environment and inform our testing strategy. This will continue until we begin our final accounts testing.

Since we last reported we have:

- continued to have regular discussions with management discussing issues identified in previous audits, and emerging themes which are expected to impact on the current audits;
- reviewed meeting papers and the latest financial and operational performance reports ensuring we understand your current challenges; and
- considered any reports from regulators regarding your operational effectiveness.

We expect to report our joint audit plan summarising our approach to key risks on the audit to the June Joint Audit Committee. We will report any key findings from the planning and interim audit visit in our progress reports to Joint Audit Committee.

## 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 will build on our understanding of your arrangements, taking into account any findings from previous work on value for money. We will report our risk assessment to you at your June Joint Audit Committee 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 will keep our risk assessment under continuous review. Where appropriate, we will update our risk assessment to reflect emerging risks or findings and report this to you. 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.

Our final 2021/22 Auditors Annual Report was issued in February 2023 and is on the agenda for the March JAC.

# 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 Statements comply 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.

## 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 Audit Committee.

Members of your finance team attended our free-to-attend Accounts Workshop in February 2023, where we highlighted financial reporting requirements for the 2022/23 accounts and gave insight into elements of the audit approach.



# 2022/23 deliverables

2022/23 Deliverables	Planned Date
<b>Accounts Joint Audit Plan</b> We are required to issue a detailed accounts joint audit plan setting out our proposed approach in order to give our opinions on the 2022/23 financial statements.	June 2023
<b>Interim Audit Findings</b> We will report to you the findings from our interim audit within our Progress Report.	June 2023
<b>Joint Audit Findings (ISA260) Report</b> The Joint Audit Findings Report will be reported to the Joint Audit Committee.	TBC*
<b>Auditors Reports</b> These are the opinions on your financial statements and annual governance statements.	TBC*
<b>Auditor's Annual Report</b> The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). A draft of the AAR will be taken to the Joint Audit Committee prior to publication as final.	TBC*

\*We are currently planning our delivery timetables for our final accounts and VFM responsibilities and will discuss these with management. The Accounts and Audit (Amendment) Regulations 2022 require the publication of documents by 30 September 2023, some 2 months earlier than for the 2021/22 financial year. Delivery of an audit to this timetable will be extremely challenging.



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# Sector Update

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

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

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

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

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

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

Public Sector

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

Police

## Extra 1,420 police join forces across England and Wales in 3 months

An extra 1,420 officers have joined police forces across England and Wales in the past 3 months, as the government continues its unprecedented drive to recruit 20,000 additional police officers by March 2023.

Figures released on 25 January show that more than 16,700 additional police officers have joined the police since April 2020 as part of the government's pledge to get more police officers on our streets.

These figures mean that the government has met 84% of that target and is well on the way to recruiting 20,000 new officers by March.

The figures released today also show the number of police officers from an ethnic minority background is at an all-time high, as the government's recruitment campaign works to change the face and culture of policing.

There are also now 51,107 female officers in our 43 police forces in England and Wales, which is also at its highest point.

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



## Review of police dismissals launched

A review to ensure that the police officer dismissal process is effective at removing those who are not fit to serve the public has been launched by the Home Office. The internal review will look at the effectiveness of the disciplinary system so the public can be confident it is fair but efficient at removing officers who fall far short of the high standards expected of them.

Baroness Casey's interim report into the culture and standards at the Metropolitan Police Service, published last year, raised concerns about the low number of police officers being dismissed and that those with multiple allegations of misconduct against them are still serving the public. She was also concerned that officers from ethnic minorities are disproportionately represented in the misconduct system.

As set out in the terms of reference published on GOV.UK Police officer dismissals review: terms of reference, Home Office officials will examine the consistency of decision making at misconduct hearings and disproportionality in dismissals, alongside reviewing the existing model of misconduct panels and the impact of legally qualified chairs (LQCs).

The review, which will be completed within approximately 4 months, will also ensure that forces are able to effectively use regulations that allow probationary officers who do not meet the required standard to be let go, and look at whether the current three-tier performance system is effective in being able to dismiss officers who fail to perform the duties expected of their rank and role.

The government has introduced significant reforms to the police complaints and discipline systems in recent years – from misconduct hearings in public and independent legally qualified chairs (LQCs) to the introduction of the barred list and the strengthening of powers for the Independent Office for Police Conduct (IOPC).

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

## Policing to receive up to £287 million funding increase next year

The police sector will receive a nominal funding increase of up to £287 million next year.

The rise will take total funding for policing up to £17.2 billion and mean police and crime commissioners across the 43 police forces in England and Wales will receive a nominal increase of up to £523 million from government grants and precept income to focus on getting the basics right.

The government is giving police crime commissioners in England the ability to raise up to £349 million through a council tax precept limit of £15.

This provisional settlement will provide £1.1 billion towards national policing priorities, including tackling serious violence, county lines, exploitation, abuse, fraud and cyber crime.

Funding for counter-terrorism policing will continue to total over £1 billion, including continued funding for armed policing and the Counter Terrorism Operations Centre.

Funding will also be given to maintain the 20,000 additional police officers recruited as part of the government's unprecedented campaign to put more police on the streets.

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



## NPCC led review: operational productivity of policing

Total funding for policing in 2022 to 2023 is nearly £17 billion - the highest for over a decade. By April 2023 central government will have invested over £3.5 billion in supporting the recruitment of 20,000 additional police officers through the Police Uplift Programme, of which 13,790 have been recruited so far.

It is therefore crucial that national forces deliver the best possible value for the public from this investment. The Home Secretary has asked the National Police Chiefs' Council to lead a review of productivity in policing. This review intends to improve the understanding of effectiveness and productivity in policing, identifying the barriers and the most efficient operating models. The review will also look at the scope for using new technology or streamlining processes and removing bureaucracy to drive efficiency and better outcomes.

The review will be led by Sir Stephen House, supported by an advisory board including His Majesty's Chief Inspector of Constabulary and Fire & Rescue Services (HMICFRS), the chief executive of the College of Policing and Association of Police and Crime Commissioners (APCC). Terms of reference will be published in due course, following agreement by the advisory board and Home Office. It is expected to report within 12 months and with interim findings in spring 2023

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

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# HMICFRS

## Police force reports on the effectiveness of vetting and counter-corruption arrangements

HMICFRS have published reports on the effectiveness of vetting arrangements in 12 police forces. Some of these also include findings on IT monitoring and counter-corruption.

The reports can be found [here](#).



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# 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](#).



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# 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](#).





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# Association of Police and Crime Commissioners

## PCCs gain new responsibilities in bid to tackle serious violence

Police and Crime Commissioners (PCCs) and Deputy Mayors have gained new responsibilities from 31 January 2023, in a bid to tackle and prevent serious violence in communities.

The Serious Violence Duty is a new legal requirement which will see organisations working together to prevent and tackle serious violence, with PCCs and Deputy Mayors as the local conveners.

The Duty was introduced by the Government through the Police, Crime, Sentencing and Courts (PCSC) Act 2022 and places a duty on specific organisations such as the police, fire service, justice partners, health and local authorities to collaborate to prevent and tackle serious violence in their local area.

It intends to create the right conditions for authorities to collaborate and communicate regularly, using existing partnerships where possible and to share information and take effective coordinated action in local areas. Under the Duty, all statutory partners must work together to develop a strategic needs assessment of the unique causes of violence in their area and then publish a strategy on how they will tackle it.

Police and Crime Commissioners and Deputy Mayors play an important role in this and will take up responsibilities as the lead convener for local partners. Across England and Wales they will be responsible for monitoring the exercise of functions under the Duty and holding partners to account for their compliance and delivery.

See the full article [here](#).



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# Association of Police and Crime Commissioners

## Leading the way in tackling climate change

APCC Environment and Sustainability Leads say Police and Crime Commissioners (PCCs) are 'at the heart of the decarbonisation agenda' in the latest In Focus report published in August.

Climate change is an important issue for the British public and this gives PCCs a strong mandate as the public's voice to ensure that policing is striving to meet its challenges and taking the steps to mitigate the risks that it poses. Joint National Leads and Police and Crime Commissioners Joy Allen and Tim Passmore pledge their commitment to ensuring all commissioners play their full part in achieving the Net Zero ambition in the latest In Focus report on Environment and Sustainability.

The report highlights the work that PCCs are doing up and down the country to reduce the carbon footprint in their force area and ensure a sustainable future.

With the Government committed to achieving Net Zero carbon emissions by 2050, and the College of Policing identifying climate change as one of the ten most significant challenges for policing over the next ten years, the APCC has joined forces with its policing partners at the National Police Chiefs Council and Bluelight Commercial, to deliver a policing decarbonisation programme, first launched in November 2021.

Review the full report [here](#).



# Audit Market Developments

## Financial Reporting Council Report On The Quality Of Local Audit

In late October 2022 the Financial Reporting Council (FRC) published its inspection findings into the quality of major local body audits in England, which includes large health and local government bodies.

The Quality Assurance Department (QAD) of the Institute of Chartered Accountants in England and Wales (ICAEW) inspects a sample of local audits that do not meet the definition of a 'major' local audit and the FRC's report also includes a summary of their findings.

The FRC reported that 71% of Grant Thornton audits inspected (7 in total) were assessed as either good or limited improvements required.

This is a pleasing result and reflects on our significant investment in audit quality over recent years. The positive direction of travel over the past five years is illustrated below:

The FRC also inspected our work on VfM arrangements at four bodies.

It is pleasing to note that all of these inspections were assessed as requiring no more than limited improvements (which is the same as the previous year).

As far as the ICAEW are concerned, overall, the audit work reviewed was found to be of a good standard.

Seven of the eight files reviewed (88%) were either 'good' or 'generally acceptable', but one file 'required improvement'.

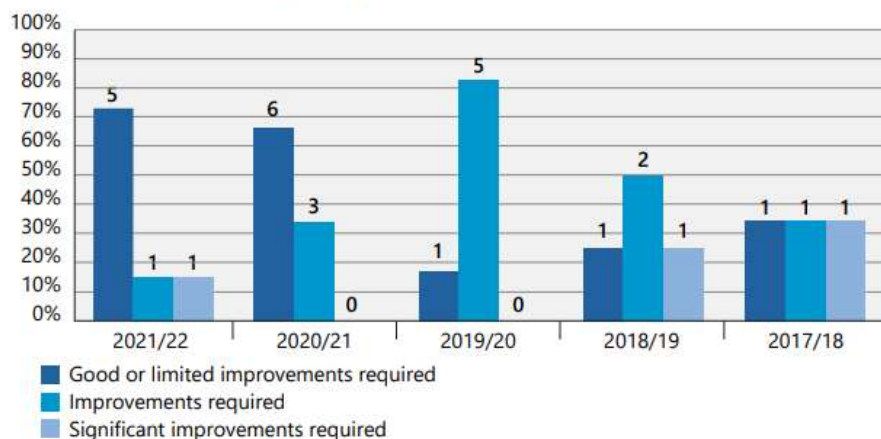
The ICAEW identified one of our files as requiring 'Improvement' – but it should be noted that this was a 2019-20 file and therefore the learnings from prior years' review could not have been taken into account, an issue recognised by the ICAEW in their report to us.

The ICAEW found that our VfM work was good on each of the files reviewed, and they did not identify any issues with this aspect of the audit teams' work.

Whilst are pleased with our continuing improvement journey, we continue to invest in audit quality to ensure that the required standards are met.

The full report can be found [here](#).

Our assessment of the quality of financial statement audits reviewed



Financial Reporting Council



# Audit Market Developments (continued)

## Local Government External Audit Procurement

Public Sector Audit Appointments Ltd (PSAA) has recently announced the outcome of its national procurement of audit services across the Local Government sector.

This exercise covers the audits from 2023/24 to 2027/28 and covers the 470 local government, police and fire bodies (99% of eligible local bodies) that opted into the national scheme.

We are delighted to have been reappointed as the largest supplier of local government audit. The public sector has played a significant role within the firm for over 30 years and we remain committed to the success of the sector.

Our UK Public Sector Assurance (PSA) team employs 440 people, including 29 Key Audit Partners and specialists in financial reporting, audit quality, and value for money.

The team is dedicated to public audit work in local government and the NHS, with contracts with PSAA, Audit Scotland and over 100 health bodies. The Public Sector Assurance team is a regular commentator on issues facing the sector and oversees the firm's thought leadership, such as its series of publications on grants and public interest reports.

Mark Stocks, lead Partner for PSA at Grant Thornton, said 'This is a very welcome outcome and reflects our previous delivery as well as our ongoing commitment to invest in the public sector.'

Further information can be found [here](#)



# Audit Committees: Practical Guidance For Local Authorities And Police – CIPFA

In October CIPFA published this guide, stating “This fully revised and updated edition takes into account recent legislative changes and professional developments and supports the 2022 CIPFA Position Statement. It includes additional guidance and resources to support audit committee members, and those working with and supporting the committee’s development.”

CIPFA go on to state “Audit committees are a key component of governance. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. They play an important role in supporting leadership teams, elected representatives, police and crime commissioners and chief constables.

This edition updates CIPFA’s 2018 publication to complement the 2022 edition of the CIPFA Position Statement on audit committees.

The suite of publications has separate guidance resources for audit committee members in authorities, members of police audit committees, and a supplement for those responsible for guiding the committee.

New aspects include legislation changes in Wales and new expectations in England following the Redmond Review. All authorities and police bodies are encouraged to use the publication to review and develop their arrangements in accordance with the Position Statement.

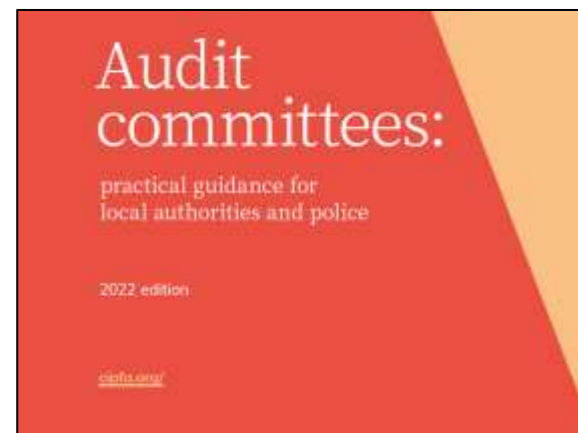
The appendices include suggested terms of reference, a knowledge and skills framework and effectiveness improvement tools.”

The guide covers a number of key areas for Audit Committees, including:

- Purpose
- Core functions:
  - Governance, Risk and Control
  - Accountability and Public Reporting
  - Assurance and Audit arrangements
  - Ensuring focus
- Independence and accountability
- Membership and effectiveness

The guide can be purchased via the CIPFA website:

[Audit Committee Guidance: 2022 update | CIPFA](#)





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# Auditor's Annual Report on the Police and Crime Commissioner and Chief Constable for Avon and Somerset Police

2021/22

February 2023



# Contents



We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Police and Crime Commissioner and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Police and Crime Commissioner and Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.



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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. 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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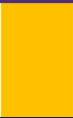

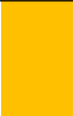



# Executive summary






## Value for money arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Police and Crime Commissioner (PCC) and Chief Constable (CC) have put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources.

Auditors are required to report their commentary on the PCC and CC's arrangements under specified criteria and 2021/22 is the second year that we have reported our findings in this way. As part of our work, we considered whether there were any risks of significant weakness in the PCC and CC's arrangements for securing economy, efficiency and effectiveness in their use of resources. Our conclusions are summarised in the table below.

Criteria	Risk assessment	2020/21 Auditor Judgment	2021/22 Auditor Judgment	Direction of travel
Financial sustainability	No risks of significant weakness identified	 No significant weaknesses in arrangements identified, but improvement recommendation made	 No significant weaknesses in arrangements identified, but improvement recommendation made	↔
Governance	No risks of significant weakness identified	 No significant weaknesses in arrangements identified, but improvement recommendation made	 No significant weaknesses in arrangements identified.	↑
Improving economy, efficiency and effectiveness	No risks of significant weakness identified	 No significant weaknesses in arrangements identified.	 No significant weaknesses in arrangements identified, but improvement recommendation made	↓

	No significant weaknesses in arrangements identified or improvement recommendation made.
	No significant weaknesses in arrangements identified, but improvement recommendations made.
	Significant weaknesses in arrangements identified and key recommendations made.

# Executive summary



## Financial sustainability

The PCC and Chief Constable have a good track record of sound financial management and delivered an overall underspend in year, after taking into account a planned contribution to reserves. The PCC and Chief Constable understood the financial risks which they faced and managed these risks by maintaining an appropriate level of reserves.

Overall we are satisfied that the PCC and Chief Constable had appropriate arrangements in place to manage the risks they faced in respect of their financial resilience. Our work has not identified any significant weakness regarding financial sustainability although there was a prior year recommendation made around savings which has not yet been addressed.



## Governance

Overall, we found no evidence of significant weaknesses in the PCC's or Chief Constable's governance arrangements for ensuring that they made informed decisions and properly managed its risks.



## Improving economy, efficiency and effectiveness

The PCC and Constabulary have put in place effective arrangements to improve economy, efficiency and effectiveness. Our work has identified one improvement recommendation.



We have completed our audit of your financial statements and issued an unqualified audit opinion on 30 November 2022, following the Joint Audit Committee meeting on 7 November 2022. Our findings are set out in further detail on pages 7 to 14.



# Opinion on the financial statements and use of auditor's powers

We bring the following matters to your attention:

## Opinion on the financial statements

Auditors are required to express an opinion on the financial statements that states whether they : (i) present a true and fair view of the PCC and CC's financial position, and (ii) have been prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22.

We have completed our audit of your financial statements and issued unqualified audit opinions on 30 November 2022, following the Joint Audit Committee meeting on 7 November 2022. Our findings are set out in further detail on page 17.

## Statutory recommendations

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors can make written recommendations to the audited body which need to be considered by the body and responded to publicly.

We did not issue any statutory recommendations.

## Public Interest Report

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors have the power to make a report if they consider a matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue a Public Interest Report.

## Application to the Court

Under Section 28 of the Local Audit and Accountability Act 2014, if auditors think that an item of account is contrary to law, they may apply to the court for a declaration to that effect.

We did not apply to any court.

## Advisory notice

Under Section 29 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the authority or an officer of the authority:

- is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,
- is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
- is about to enter an item of account, the entry of which is unlawful.

We did not issue any advisory notices.

## Judicial review

Under Section 31 of the Local Audit and Accountability Act 2014, auditors may make an application for judicial review of a decision of an authority, or of a failure by an authority to act, which it is reasonable to believe would have an effect on the accounts of that body.

We did not apply for a judicial review.

# Securing economy, efficiency and effectiveness in the PCC and CC's use of resources

All PCCs and CCs are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. The PCC and CC's responsibilities are set out in Appendix A.

PCCs and CCs report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the PCC and CC have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.

The National Audit Office's Auditor Guidance Note (AGN) 03, requires us to assess arrangements under three areas:



## Financial Sustainability

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



## Governance

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



## Improving economy, efficiency and effectiveness

Arrangements for improving the way the PCC and CC delivers their services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Our commentary on the PCC and CC's arrangements in each of these three areas, is set out on pages 7 to 14. Further detail on how we approached our work is included in Appendix B.

# Financial sustainability



## We considered how the PCC and CC:

- identify all the significant financial pressures that are relevant to their short and medium-term plans and build them into their plans
- plan to bridge funding gaps and identify achievable savings
- plan finances to support the sustainable delivery of services in accordance with strategic and statutory priorities
- ensure financial plans are consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system
- identify and manage risk to financial resilience, such as unplanned changes in demand and assumptions underlying plans.

## Overview of the arrangements to ensure financial sustainability

The PCC and CC have faced significant financial challenges in 2021/22 and these will continue through to 2022/23 against a backdrop of the current economic climate. Despite this, to date savings targets have been achieved although further work is needed to address deficits forecasted in future periods.

### Outturn 2021/22

The 2021/22 revenue outturn was a break-even position, after taking into account year-end adjustments such as reserve contributions, provisions and planned contributions to capital totalling £6.8m (2.0% of budget). Of this, some £6.6m of the adjustments related to Constabulary managed budgets and £195k related to PCC budgets. This supports the conclusion that overall, arrangements are appropriate.

The capital budget was underspent by £14.6m, with £10.5m delivered against the £25.1m budget for 2021/22. The main reasons for the underspend are the re-profiling of the Yeovil project to allow review the South Somerset area in order to ensure that planned spend remains appropriate. In addition, IT replacement costs have been re-budgeted due to resourcing challenges impacting upon delivery, as well as re-profiled due to supplier delays.

There is no indication from the MTFP of short term management of the budget. The latest MTFP covers the period 2022/23 to 2026/27. Whilst further savings will need to be made, the MTFP covers a sufficient period and rather than relying on short term asset sales, seeks to make significant revenue contributions to capital over its life. The MTFP discusses the capital investment intended such as digital transformation as well as investments across the estates and fleet, whilst maintaining and replacing the existing asset base. The funding will come from borrowing to

support specific projects as well as maintaining the existing revenue contributions seen in recent years which is a prudent mixture of financing options.

Our work has confirmed that the budget is informed by the MTFP and that there is engagement from the PCC and Chief Constable, as well as other key stakeholders in both organisations. A paper setting out the annual budget and MTFP process was taken to Police and Crime Board in September 2021, which included scenario modelling and nine different scenarios. This is helpful in allowing the reader understand the risk and dependencies in respect of certain assumptions.

Monitoring against the MTFP and budget is undertaken monthly and budget variances are reported to the Police and Crime Board appropriately.

### Funding gaps

The MTFP covers the periods 2022/23 to 2026/27. In the 2022/23 financial year there is a deficit before savings of £2,343k, but savings of £3,000k are identified that results in a planned contribution to reserves of £657k. However, from 2023/24 onwards the forecast in each period, as follows:

- 23/24 - £179k deficit
  - 24/25 - £ 258k surplus
  - 25/26 - £ 3,624k deficit
  - 26/27 - £6,196k deficit
- Total £9,741 deficit.

Management have confirmed that at the date of drafting our report, there are no defined plans on how the deficits are to be addressed in future years, however there is a meeting to take place early January 2023 for Chief Officers to start identifying sufficient savings for the 23/24 MTFP.

# Financial sustainability - continued

The latest financial report - Q2 22/23 dated October 2022, shows a forecast revenue underspend of £3.5m. This shows that the savings are likely to be achieved. In addition the narrative report of the Group accounts shows that in 21/22 savings of £7.3m were delivered taking cumulative savings since 10/11 to nearly £90m, evidencing that there is a good track record of delivering savings.

These savings appear to be as a result of underspends being built into budgets rather than a dedicated saving scheme supported by a business case. As a consequence of this, there is no reporting against these schemes for Management to be held to account - we would therefore recommend more robust reporting and the improvement recommendation made in 2020/21 still stands.

Savings are not dependent upon significant changes to service delivery or operations, and for this reason there was not any specific public consultation on proposals. However, our work has confirmed that the budget is informed by the MTFP and that there is engagement from the PCC and Chief Constable, as well as other key stakeholders in both organisations. There is public consultation undertaken by the PCC on the precept proposal, and this decision does link to savings i.e. the lower the precept, the less services or higher savings requirement.

Monitoring of savings is not undertaken publicly, and whilst budget reports do go into good detail on variances, and all budget holders have access to real-time data for their budget areas via QlikSense, as noted above an improvement recommendation in respect of the reporting of savings delivery/outurn remains.

## Plans finances

The Police and Crime Plan 2021-25 includes the priorities of the PCC which are subsequently monitored through the Integrated Performance and Quality Report and fed into the budgeting process and MTFP on an annual basis.

The PCC approves the Capital Strategy (included as part of the MTFP) annually. The five year capital programme is included in the current MTFP, showing planned expenditure of £88.3m for the five years to 26/27 of which £15.9m is due to be spent in 22/23. The Capital plan covers asset replacement as well as capital projects. Asset replacements covers ICT, Estates, Fleet and Equipment. Capital projects are split into digital and estates projects, with digital being split into national, regional and local projects with Estates being broken down into Somerset, Bristol, BANES and other projects. The Capital Plan also breaks down the sources of funding each year proposed to cover the expenditure. The revenue contribution is significant at £7m each year. The strategy is inline with the Police and Crime Plan and appears to make sense in the overall financial context.

## Financial Plan – consistency with other key strategies

Management have confirmed that for 21/22 there is not a formally agreed workforce plan, but rather a monthly workforce update and trajectory. We have determined that this is reasonable given that Qlik Sense can be used to see real time information and employee numbers and pay costs are budgeted and controlled centrally by the finance team.

Reporting to the PCC on treasury management is undertaken bi-annually, with reports from the PCC's Chief Finance Officer taken to the Police and Crime Board. The 2021/22 outturn report, taken to Governance and Scrutiny Board (replaced the Police and Crime Board) in June 2022, confirms that treasury activity was undertaken in accordance with the prudential indicators.

Investments are prudent, and undertaken on the PCC's behalf by the treasury team at Somerset County Council as part of their longstanding contract. The PCC follows a low risk appetite approach to investments and has no commercial property portfolio.

## Managing financial risk

There are appropriate arrangements for incorporating risks into financial plans, with the budget assumptions report including scenario planning as previously referred and the MTFP report including a risk assessment section that quantifies the impact of various modelled changes to assumptions for both income and expenditure.

There was an administrative error when accounting for the Ministry of Justice grant funding for victims services when the 2021/22 budget was set which means that the financial outturn was better than initially forecasted.

Cash flow forecasting has been undertaken during 2021/22 and beyond and no projected shortfalls were identified.

In addition to the PCC's reserves, the Chief Constable retains an operational contingency within the annual revenue budget to help finance large scale operations or issues and to deal with day to day changes in demand and pressure. This is normal for policing bodies and is a prudent method to account for these potential uncertainties.

A key financial challenge for the sector in 2022/23 are the national pay awards due in September 2022. During 2022/23 financial planning, management had set pay assumptions at a prudent level of increase of 3.5% for police officers. The pay awards have subsequently been set at £1,900 per person regardless of rank or scale point. When calculated, this level of pay award is higher than had originally been budgeted, however additional grant funding has been confirmed by the Home Secretary which should cover the additional in-year costs.

# Financial sustainability - continued

The same award has been issued for staff, being the £1,900 for each spinal point. In addition the percentage increases to shift and weekend allowances which circa 35% of staff get on top has generated a financial pressure beyond the 3.5% increase included within the budget. Management are therefore revising the MTFP as these pressures have generated a material change in the budgets and therefore are planning to discuss savings proposals in the meeting taking place in early January 2023.

We have found no evidence of significant weakness in the PCC's or Chief Constable's arrangements for managing financial risk.

See page 15 for details of the prior year recommendation which still stands.



# Governance



## We considered how the PCC and CC:

- monitor and assess risk and gain assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud
- approach and carry out the annual budget setting process
- ensure effective processes and systems are in place to ensure budgetary control; communicate relevant, accurate and timely management information (including non-financial information); support statutory financial reporting; and ensure corrective action is taken where needed, including in relation to significant partnerships
- ensure they make properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/joint audit committee
- monitor and ensure appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour (such as gifts and hospitality or declaration/conflicts of interests) and where it procures and commissions services.

## Overview of Governance Arrangements

The PCC and CC have established effective governance arrangements around financial oversight, risk management and review. Overall, we found no evidence of significant weaknesses in the PCC's or Chief Constable's governance arrangements for ensuring that they made informed decisions and properly managed risks, although the prior year improvement recommendation with regard to the review of policies and procedures made in 2020/21 still stands.

### Monitoring and assessing risk

There is a PCC risk register as well as a separate Force risk register. The Chief Constable risk register process was updated in February 2021. This has evolved during the year and has ultimately led to greater clarity in risk reporting. These set out the strategic risks identified, the mitigating actions that have been put in place to manage that risk and an assessment of the current risk. The risk registers are up to date and reviewed on a regular basis. The risks are routinely discussed amongst OPCC managers, executive managers and the Chief Constable on a quarterly basis. They are also reported to the Joint Audit Committee. These arrangements are as we would expect, and the risks identified are in line with our expectations for the organisations and the sector.

The Internal Audit function is provided by South West Audit Partnership, who reported to the Joint Audit Committee in July 2022 that they had delivered 100% of the Audit Plan for 2021/22 and provided a "reasonable" audit opinion for the year.

In the 2021/22 Auditors Annual Report we reported that the issue dates of some Policies appeared to be outdated and recommended that Management undertake a review of all Policies to ensure that these remain appropriate and effective.

Our review of the Policies published on the PCC's website has highlighted that eight out of ten Policies remain out of date. We would therefore recommend that Management consider actioning the improvement recommendation raised in the 2020/21 Auditors Annual Report.

### Budget Setting Process

We have reviewed the budget proposals and Medium Term Financial Plan and the assumptions used are clearly set out. Behind the budget build there is a robust process. An excel template is provided to all Department Heads and they are asked to complete their budget for submission back to the central finance team for the next financial year, as well as projecting their costs forward for the following three years. The template is sufficiently detailed to provide a robust annual budget and this is compiled by the central finance team. During compilation they ensure that the budget balances overall and is in line with the financial strategy and organisational priorities. Further detail is required in commentary tabs of the submission which is then used to develop the Medium Term Financial Plan, including what training, equipment and savings etc will be needed and achieved over the next three years.

As part of the Medium Term Financial Plan planning process, assumptions are presented to the PCC and Chief Constable which outline scenarios and outcomes to help inform decisions to be made. These scenarios are not included in the final Medium Term Financial Plan, but the key assumptions selected at the planning stage are included.



# Governance - continued

## Budgetary control

Quarterly budget monitoring reports are prepared and these provide updates on both the Office of the Police and Crime Commissioner as well as the Constabulary forecast outturns. The reports are detailed and illustrate the forecast revenue outturn as well as capital budget performance, with further breakdowns into each Directorate explaining the over and underspends accordingly. A high level one page summary is also included to set the scene of the report.

The report is presented to the Constabulary Management Board for the first three quarters of the financial year, with the last quarter being included within the annual outturn report. The reports are also discussed at the Police and Crime Board. The level of detail included within these reports is inline with our expectations and provides adequate levels of information to allow meaningful understanding and challenge, with meeting minutes supporting and evidencing this challenge.

Budget holders have access to the finance app within Qlik Sense which shows data for their individual areas. The data shows spend against the budget with the variance and percentage of budget spent also highlighted. Graphs show spend against the different categories of expenditure and further drill down into the detailed ledgers is available if needed, without the need to log into SAP (the financial software). At most the data is only one day old which allows near real-time self-service access to relevant finance information for all budget holders.

## Monitoring and Compliance with standards

There are various policies and procedures across both the Office of the Police and Crime Commissioner and the Constabulary which monitor and ensure compliance with legislation and regulatory standards. These include the Joint Scheme of Governance, Police Officer Standards of Behaviour, Police Staff Standards of Professional Behaviour, Whistleblowing Policy, Financial Regulations and Gifts and Hospitality policies. In addition to this the Police and Crime Commissioner and the Constabulary are active participants within national bodies and through these roles, legal and regulatory changes are highlighted and actioned locally.

There is no evidence to suggest that there has been a breach of legislative or regulatory requirements and no serious data breach has been recorded. No compromise agreements have been made and declarations of interest are made via the Centurion system, ensuring that any conflicts can be logged and monitored.

## Informed Decision Making

In our 2020/21 Auditors Annual Report, we concluded that sufficient information was provided to those making decisions before the decision was made. We have noted no changes to the processes and procedures for the year ended 31 March 2022.

This is supported by a report commissioned by the Chief Constable in respect of Governance at Avon and Somerset Police and produced by LEAPWISE. LEAPWISE have concluded “Avon and Somerset Police has a clear, sensible governance framework that is exceptionally well documented and supported.”

The table shows the decisions that have been implemented (or are in the process of being implemented) by the Senior Management Team.

## Summary of decisions made

### Board and committee structures

- Create a Change Portfolio Committee (PMO/Chair)
- Remove the Demand and Capacity Committee (PMO/Chair)
- Create an Operational Improvement Sub-committee (PMO/Chair)
- Reduce the frequency of People Committee (PMO/Chair)
- Rename Business Design Authority to Design Forum and reduce frequency to 8x p.a. (PMO/Chair)

### Terms of reference and roles of committees

- Implement an integrated performance framework / scorecard for committees (Head of Performance)
- Make People Committee the primary responsible committee for Workforce Planning (PMO/Chair)
- Update the terms of reference of Committees to reflect the decisions made (PMO)

### Commissioning

- Make all business cases and investment decisions over £50K not in the MTFP at CMB (PMO/Chair)
- Seek early input on business cases at Design Forum (PMO)
- Clarify and increase financial limit for PCC scheme of delegation (Chief Officer Finance)

### Chair and member responsibilities

- Make Chairs responsible for performance, frequency, and attendance of their committees (Chair)
- Adopt behaviours playbook (Chair/collective membership)
- Adopt in-meeting micro-commissioning menu (Chair/PMO)

# Improving economy, efficiency and effectiveness



## We considered how the PCC and CC:

- use financial and performance information to assess performance to identify areas for improvement
- evaluate the services they provide to assess performance and identify areas for improvement
- ensure they deliver their role within significant partnerships and engage with stakeholders they have identified, in order to assess whether objectives are being met
- where they commission or procure services assess whether they are realising the expected benefits.

## Overview of Arrangements for improving economy, efficiency and effectiveness

The PCC and Constabulary have put in place effective arrangements to improve economy, efficiency and effectiveness. This includes a collaborative arrangement for procurement services.

### Performance Reporting

The PCC has set out four police and crime priorities in his Police and Crime Plan 2021-2025. These priorities are:

- Preventing and fighting crime
- Engaging, supporting and working with communities, victims and partner organisations
- Leading the police to be efficient and effective
- Increasing the legitimacy of, and public confidence in, the police and criminal justice system

Each month an Integrated Performance and Quality Report (IPQR) is produced and taken to the Police and Crime Board (now the Performance and Accountability Board). The Report shows the PCC Priorities and Performance and Quality Framework Key Performance Questions against the National Crime and Policing Outcomes. The Report is split into five sections being:

1. Priorities and key headlines
2. Strategic Areas of Focus
3. Directorate Update highlights against force issues

## 4. Performance and Quality Assessment Summary

### 5. Spotlight issues

Within section 5, a detailed update is given against each of the PCC's four priorities. This includes a Red, Amber, Green (RAG) rating in a summary page, as well as key measures, key objectives and areas of focus for each priority. An appendix is also provided which gives even greater detail around the work undertaken, along with the risks and opportunities and mitigations. The reporting against the priorities is therefore at an appropriate level. This reporting is however, internally focussed with only minutes summarising the discussion included on the website under the Police and Crime Board section. We would therefore recommend that the PCC considers reporting of performance in the section of the website where the Police and Crime Plan has been published so that members of the public can easily monitor the performance.

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) provide independent assessment of the performance of police forces. Part of their role is to promote improvements in police services through inspection, monitoring and reporting on the efficiency and effectiveness of police forces. The review is currently in progress and Management expect to receive receipt of the final report early in 2023.

### Service improvement

There is no evidence to suggest that minimum service standards have not been met. Savings of £7.3m have also been reported for the year, highlighting that efficiencies and improvements have been made in year.

# Improving economy, efficiency and effectiveness - continued

There is also no evidence to suggest that strategic priorities are not being evaluated. Avon and Somerset Police use Qlik Sense to evaluate their data and have apps available within the software to monitor the priorities for both the Constabulary Plan and the Police and Crime Plan. The information contained within Qlik Sense is very detailed and allows for analysis and performance monitoring and links both local and national data. Budget holders also have access via a finance app to monitor their individual budgets with the information being at most one day out of date as the database refreshes overnight.

Ultimately, police services are often seen as a service of last resort, and it is a very difficult public decision to not provide services or determine that they do not add social value.

## Partnership working

The Avon and Somerset Police and Crime Plan for 2021-25 details how crucial effective collaboration and partnership working is in order to deliver a successful police service. The Plan sets out the four priorities of the Police and Crime Commissioner, with the second priority being “Engaging, supporting and working with communities, victims and partner organisations” showing the importance that the Commissioner place on Partnership working. The work of partnerships is fed back through the governance and delivery structure.

The Constabulary continue to operate in a number of operational partnerships and collaborations, each of which have their own governance structures and related aims. Performance of these collaborations is monitored to ensure that they deliver the intended benefits.

## Commissioning and procurement

In May 2021, Avon and Somerset Police entered into a collaborative arrangement with four other Police Forces – Devon and Cornwall, Dorset, Gloucestershire and Wiltshire – being the South West Police Procurement Services (SWPPS). A joint commissioning strategy has therefore been produced which covers the period 2022 to 2025. In addition to this, there a local Annual Plan has been developed which considers the needs of Avon and Somerset and feeds into the Annual Strategy.

The most significant contract negotiated under SWPPS to date relates to the provision of Custody Healthcare. Whilst this contract came into effect in October 2022, the majority of the work behind the letting of the contract was completed in the financial year to 31 March 2022 and in prior periods.

A Health Needs Assessment was undertaken as a starting point and a Business Case was prepared which is comprehensive in nature. This covers the risks and Business Opportunity. Four options have been determined for consideration:

- Procurement approach
- Healthcare service delivery model
- Healthcare service staffing model
- Strategic development requirements

Each option also includes an assessment of the feasibility, advantages, risks, impact and costs.

A tendering exercise was undertaken and a preferred supplier was appointed. Monitoring arrangements will be undertaken by SWPPS where the strategy states “*Delivery of the annual procurement plan will be monitored by the South West Police Procurement Board, ensuring timely delivery of procurement activity, the achievement of savings and the delivery of fit for purpose supply arrangements.*”

Our work has not identified any risks of significant weakness in the arrangements with regards to improving economy, efficiency and effectiveness.

# Improvement recommendations



Improving economy, efficiency and effectiveness

## Recommendation 1

We would recommend that the PCC includes reporting of performance in the section of the website where the Police and Crime Plan has been published so that members of the public can easily monitor the performance.

## Why/impact

Reporting performance in the same section of the website as the priorities will make it easier for members of the public to monitor the performance of the PCC holding the Chief Constable to account.

## Summary findings

Reporting of performance against the PCC's priorities is undertaken at the Police and Crime Board, with minutes of the meetings being published rather than the full papers.

## Management Comments

The section of the OPCC website which carries the Police and Crime Plan already has a link directly to the Performance against the plan. The performance data can also be accessed from the Performance section of the website.



The range of recommendations that external auditors can make is explained in Appendix C.

# Follow-up of previous recommendations

Recommendation	Type of recommendation	Date raised	Progress to date	Addressed?
<p>1 Management should continue to review the level of savings required over the life of the MTFP and develop the detailed business cases to support their delivery. To aid transparency and reporting, management should also consider reporting progress against delivery of savings targets in year or through the outturn report to allow consideration of the effectiveness of savings delivery.</p>	Improvement	January 2022	<p>The Medium Term Financial Plan is updated annually in support of budget setting. This annual process allows for all assumptions to be reviewed, and ensures that our plans remain responsive to changes in our wider context. As a result of economic changes over the past year we are now forecasting a requirement for more significant savings over the short and medium term than was previously envisaged. This challenge has arisen through increases to our costs, driven by inflationary pressures in both pay and non-pay budgets. Our plans remain in draft at this stage, however have commenced discussions about the savings plans that will be required to close our budget gap. We expect to have to rely upon reserves in the very short-term, reflecting the pace of the change coinciding with the target for the recruitment of police officers, however our ambition remains to protect reserves as much as possible throughout 2023/24, and to deliver a 2024/25 balanced budget without reliance on reserves. All savings identified for realisation during 2022/23 have been achieved, and we will continue to review and evolve our savings reporting as we work through our new plans.</p>	No
<p>2 We recommend that management undertake a review of the policies and procedures currently in place to ensure that these are up to date. We would further recommend that management implement a process to ensure that all policies and procedures are updated regularly and remain appropriate and in line with latest guidance and requirements.</p>	Improvement	January 2022	<p>The Constabulary's Portfolio Management Office have introduced a new management framework for the management of policies and procedures in the force. This has been reviewed by our Internal Auditors (SWAP) and found to be operating effectively (report to December 2022 JAC). Three specific recommendations have been made in relation to the Constabulary managed policies by SWAP, which we are taking forward. In the same audit review it has been identified that more work is required for those areas of policy and procedure overseen by the OPCC, with a recommendation that the OPCC looks to the work implemented within the Constabulary to implement areas of best practice. It is expected that all recommendations made by SWAP will be completed in the coming months.</p>	No

# Follow-up of previous recommendations - continued

Recommendation	Type of recommendation	Date raised	Progress to date	Addressed?
3 We recommend that the three forces complete a timely review of the PFI scheme and ratify any formal contracted changes through the relevant governance processes prior to the 31 March 2022 year-end, to ensure the asset and liability is correctly reflected in each of the financial statements.	Improvement	January 2022	Action completed prior to 31 March 2022.	Yes

# Opinion on the financial statements



## Audit opinion on the financial statements

We gave unqualified opinions on the PCC and CC's financial statements on 30 November 2022.

## Audit Findings Report including issues arising from the accounts

More detailed findings can be found in our AFR, which was published and reported to the PCC and CC's Joint Audit Committee on 7 November 2022.

## Whole of Government Accounts

To support the audit of the Whole of Government Accounts (WGA), we are required to review and report on the WGA return prepared by the PCC and CC. This work includes performing specified procedures under group audit instructions issued by the National Audit Office.

Our work has not yet been completed as we await the NAO's Auditor Instructions.

## Preparation of the accounts

The PCC and CC provided draft accounts in line with the national deadline and provided a good set of working papers to support it.

## Grant Thornton provides an independent opinion on whether the accounts are:

- True and fair
- Prepared in accordance with relevant accounting standards
- Prepared in accordance with relevant UK legislation



# Appendices



# Appendix A – Responsibilities of the Police and Crime Commissioner and Chief Constable

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) or equivalent is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the PCC and CC's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the PCC and CC will no longer be provided.

The PCC and CC are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



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# Appendix B – Risks of significant weaknesses, our procedures and findings

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As part of our planning and assessment work, we considered whether there were any risks of significant weakness in the PCC's and CC's arrangements for securing economy, efficiency and effectiveness in their use of resources that we needed to perform further procedures on. We did not identify any risks of significant weakness as part of our assessment.

# Appendix C – An explanatory note on recommendations

A range of different recommendations can be raised by the PCC's and CC's auditors as follows:

Type of recommendation	Background	Raised within this report	Page reference
Statutory	Written recommendations to the PCC and CC under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.	No	-
Key	The NAO Code of Audit Practice requires that where auditors identify significant weaknesses as part of their arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the PCC and CC. We have defined these recommendations as 'key recommendations'.	No	-
Improvement	These recommendations, if implemented should improve the arrangements in place at the PCC and CC, but are not a result of identifying significant weaknesses in the PCC and CC's arrangements.	Yes	14

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# Appendix D - Key acronyms and abbreviations

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The following acronyms and abbreviations have been used within this report

**AGS** – annual governance statement

**SWPPS** – South West Police Procurement Services





<b>MEETING NAME</b>	<b>DATE</b>	<b>AGENDA NO</b>
Finance and Assets Committee	8 <sup>th</sup> March 2023	-
<b>DIRECTORATE / DEPARTMENT</b>	<b>AUTHOR</b>	<b>COG SPONSOR</b>
Directorate of the Chief of Staff	Abby Rollings	Nick Adams
<b>NAME OF PAPER</b>	<b>PURPOSE OF THE PAPER</b>	<b>SESSION</b>
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
<b>Internal Audit Recommendations</b>	<b>175</b>	<b>42</b>	<b>16</b>	<b>117</b>

- Please note out of the **58** open recommendations, **14** overdue recommendations are for sign off by The Chief Officer for Finance, Resources, and Innovation.

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**  
1 open recommendation  
Follow Up – Key Financial Controls – 1x recommendation (Specials Coordinator) to be referred to the The Chief Officer for Finance, Resources, and Innovation for sign off, 15/3.
- **2019/20**  
2 open recommendations  
IT Cyber Security 2x open recommendations have deadlines of 30<sup>th</sup> November 2021.  
- New deadline set for 31<sup>st</sup> March 2023.
- **2020/21**  
3 open recommendations,  
2x Health and Safety of Frontline Officers & Staff deadline 31<sup>st</sup> March 2023 and 31<sup>st</sup> December 2023

1x Delivering the Digital Strategy deadline 30<sup>th</sup> June 2023.

- **2021/22**

13 open recommendations.

8 recommendations are due March – July 2023 and 5 are with The Chief Officer for Finance, Resources, and Innovation for sign off.

- **2022/2023**

39 open recommendations

29 recommendations are due March – December 2023 – 2 are overdue awaiting BL update and 8 are with The Chief Officer for Finance, Resources, and Innovation for sign off.

	Total Recommendations	Open	Open Out of Timescale	Completed
<b>RSM 2018/2019</b>				
Follow Up - Volunteers	1	0	0	1
Key Financial Controls	1	0	1	0
<b>Total</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>SWAP 2019/2020</b>				
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
<b>Total</b>	<b>54</b>	<b>2</b>	<b>0</b>	<b>52</b>
<b>SWAP 2020/2021</b>				
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	0	0	2
Performance Management	4	0	0	4
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
<b>Total</b>	<b>31</b>	<b>3</b>	<b>0</b>	<b>28</b>

<b>SWAP 2021/2022</b>				
Complaints Handling	7	0	1	6
Organisational Learning from COVID-19	3	0	0	3
Remote Working	3	1	0	2
Key Financial Controls	5	2	0	3
Environmental Sustainability	2	0	0	2
Victim Support Services	6	5	0	1
Risk Management	4	0	0	4
Criminal Justice	3	0	2	1
Clinical Governance in Custody	5	0	2	3
Use of Force	3	0	0	3
<b>Total</b>	<b>41</b>	<b>8</b>	<b>5</b>	<b>28</b>
<b>SWAP 2022/2023</b>				
Evidential Property Management	6	5	1	0
Regional Digital Forensics	12	10	0	2
Firearms Licencing	3	0	0	3
IT Service Desk	8	4	4	0
Representative Workforce	3	0	3	0
Reasonable Adjustments	2	2	0	0
Key Financial Controls	5	4	0	1
Policy & Procedure Management	7	4	2	1
Regional Pensions Administration	1	0	0	1
<b>Total</b>	<b>47</b>	<b>29</b>	<b>10</b>	<b>8</b>