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Date : 13th March 2024

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

- i. David Daw (Chair), Zoe Rice
- 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 virtually **via Teams** at **13:00** on **21<sup>st</sup> March 2024**.

The agenda for the meeting is set out overleaf.

Yours sincerely

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

## INFORMATION ABOUT THIS MEETING

(i) Car Parking Provision

N/A – meeting being held via Teams

(ii) Wheelchair Access

N/A – meeting being held via Teams

(iii) Emergency Evacuation Procedure

N/A – meeting being held via Teams

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

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(v) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

## **AGENDA**

**21<sup>st</sup> March 2024, 13:00 – 16:00**

- 1. Apologies for Absence**
- 2. Emergency Evacuation Procedure**  
The emergency evacuation procedure for each call participant will be left for them to determine.
- 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 20<sup>th</sup> December 2023 (Report 5) 13:00**
- 6. Internal Audit (Report 6): 13:05**
  - a) SWAP Quarterly Update
  - b) Updated 2024/25 Quarter 1 and 2 Proposals
  - c) Reasonable Adjustments Follow Up
  - d) Criminal Justice – Position Statement
- 7. Office of the Police and Crime Commissioner Strategic Risk Register (Report 7) 13:35**
- 8. Constabulary Strategic Risk Register (Report 8) 13:50**
- 9. Business from the JAC 14:05**
  - a) JAC Recruitment and Chair Update (Verbal Update)
  - b) Governance and Scrutiny Board Update (Verbal Update)
- 10. External Audit (Report 10): 14:25**
  - a) Joint Audit Plan 2023/24

**b) Informing Risk Assessment**

- 11. Audit Progress Review (Report 11) 14:45**
- 12. Assurance Mapping Update (Report 12) 14:55**

**Part 2**

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

- 13. Exempt Minutes of the Joint Audit Committee Meeting held on 20<sup>th</sup> December 2023 (Report 13) 15:05**
- 14. Internal Audit: Management of Evidential Property – Follow Up (Report 14) 15:10**

**MINUTES OF THE JOINT AUDIT COMMITTEE (JAC) MEETING HELD ON WEDNESDAY 20<sup>TH</sup> DECEMBER 2023 AT 11:00. MEETING HELD VIA TEAMS.**

**Members in Attendance**

Martin Speller  
David Daw (Temporary Chair)  
Zoe Rice

**Officers of the Constabulary in Attendance**

Sarah Crew, Chief Constable  
Jon Reilly, Deputy Chief Constable  
Nick Adams, Constabulary CFO  
Louise Hutchison, Chief Officer – People and Organisational Development  
James Davis, Delivery Manager – Portfolio (part of the meeting)

**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  
David Hill, SWAP  
Jackson Murray, Grant Thornton  
Roz Apperley, Grant Thornton

**26. Apologies for Absence**

Charlotte Wilson, SWAP

**27. Emergency Evacuation Procedure**

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

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

None.

**29. Public Access**

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

**30. Minutes of the Joint Audit Committee (JAC) Meeting held on 21<sup>st</sup> June 2023(Report 5)**

**RESOLVED THAT** the minutes of the meeting held on 21<sup>st</sup> June 2023 were confirmed as a correct record.

Action update:

**Minute 11** A brief explanation on the reasoning be provided when a revised deadline for a recommendation has been set.  
**Close Action**

**Minute 19** The format of the report should be amended going forward as discussed at the meeting. The Heatmap would be a helpful starting point. **Close Action**

**Minute 20a(i)** The JAC agenda will be amended to better reflect the reason for the Informing Risk Assessment agenda item having been added. **Close Action**

**Minute 20a(ii)** Members will feedback, as requested, if any of the responses provided by the police do not match their understanding of the organisation. Any feedback should be submitted by the same deadline as questions regarding the draft accounts are due. **Close Action**

**Minute 20c(i)** The OCC CFO will provide the template for Members to submit their questions regarding the draft accounts.  
**Close Action**

**Minute 20c(ii)** Members will submit questions on the draft accounts by the date advised by the OCC CFO. **Close Action**

**31. September 2023 Joint Audit Committee Papers Questions and Answers (Report 6)**

Noted the questions and answers on the September 2023 Joint Audit Committee papers. The JAC Chair fed back that no meeting was held in September due to issues around quoracy but this format of dealing with the JAC business would not be favourable going forward.

Members discussed the Estates audit and actions around the fire alarm statutory obligations. A follow up audit has been scheduled for quarter 1 of 2024/25 but Members would like assurance on progress in the interim. Work is being progress through the Estates Assets Management Board and a written update will be circulated to Members.

Action update:

**Constabulary Strategic Risk Register**

This Corporate Risk would benefit from a glossary so that the shorthand initials (for example SLT) can be contextualised. In addition, an overview paragraph (no more than 5 lines(!)) would help the reader see where true priorities lie. The PMO will look to introduce a glossary section as part of the Executive Summary report and also introduce an Overview section within the Mitigating Activities section as requested. **Close Action**

#### **Internal Audit: Estates – Compliance with Statutory Obligations**

As a matter of urgency this audit must be re-visited and brought back for scrutiny in March 2024. If necessary another planned audit needs to be slipped into 2024-25 to make headroom for the work to be undertaken. The Internal Auditors have noted this action. **Close Action**

**RESOLVED THAT** an interim update will be circulated to JAC Members, in relation to the actions around the fire alarms statutory obligations in the Estates audit, in advance of the 2024/25 quarter 1 follow up audit.

### **32. Office of the Police and Crime Commissioner (OPCC) Strategic Risk Register (Report 7)**

It was noted that the strategic risks around failure to engage with the public and lack of public confidence in or awareness of OPCC have been combined into Strategic Risk (SR4) – Failure to act as the voice of the local people. This better reflects the role of the PCC.

#### SR4 – Failure to act as the voice of local people

Mitigating actions were noted such as completing the second round of Councillor Forums in November 2023 and the annual Precept Survey going live. The Precept Survey responses from the public inform decision making around the precept level. The survey has been shortened this year to encourage a better response rate.

#### SR5 – Lack of capacity, capability, or poor wellbeing within the OPCC

The mitigated risk score has reduced as a reflection of the more stable staffing position. Other mitigating factors include the work on the Wellbeing Strategy and launch of the Learning and Development Plan. Feedback from OPCC staff to the Senior Leadership Team has generally been positive on improvements.

#### SR6 – Failure to deliver commissioned services

Mitigating action includes the recommissioning of victims services activity (needs assessment, commissioning intentions and stakeholder engagement).

#### SR7 – Failure to support delivery of effective and efficient collaborations with other forces

The mitigated risk score has increased to reflect the challenges with the National Police Air Service (NPAS). Members were informed that there are challenges around host force arrangements, airport and ensuring the service meets operational requirements and is providing best value for money into the future. The South-West region are working to define a clear operational

direction to feed into the national discussion – this will consider new technology available e.g. wristbands for those with dementia which drones can pick up a signal from. This work should be complete over the coming months. Members were assured that the discussions are around future capability rather than a reflection of the current capability and the OPCC are comfortable that the increased mitigated risk score is sufficient.

Members would like a summary of what the risk scores are telling the OPCC and how the work of the OPCC is affected. An improved summary of the risk report will be discussed at the OPCC Management Board before being reported to the Joint Audit Committee in March 2023.

Members were assured that the JAC Governance risk is considered and assessed by the OPCC regularly and is therefore reflected in the risk register. Members raised concerns around quoracy at future meetings which will depend on the results of the current JAC Members recruitment campaign.

**RESOLVED THAT** the OPCC Strategic Risk summary report should highlight what the risk is telling the OPCC and how it informs the work of the OPCC.

### **33. Constabulary Strategic Risk Register (Report 8)**

The Constabulary highlighted the risk management process and the mitigating actions against the corporate risks.

#### Corporate Risk PR737 – Failure to grow, develop and then maintain the workforce and leadership culture, capacity and capability

Members queried the evidence for the comments around attractiveness of policing as an employer having taken a hit. This relates to the national reduction being seen in the number of police officers being appointed. Members noted that this is not a trend being seen in Avon and Somerset and requested that commentary reflect this positive narrative and be clearer.

Members commented on the session they attended prior to this meeting which focused on the Culture Discovery Project which was very good. The latest people survey had an improved response rate of 55% (up from 51% the previous year) which Members noted and were pleased to see the results woven into other risk areas. Members asked what is known about the reasons for people not completing the survey. Concerns have been raised about the confidentiality of the survey as the survey is in-house and asks a number of demographic questions –work is being done to improve confidence in completing the survey. The Constabulary also run an extensive engagement exercise in the form of ‘talk times’, where chief officers and senior leaders talk to the organisation. Members were assured that the response rate for the survey is in line with the civil service but a comparison with other police forces is not available. Survey results show a strong alignment to values and that they are meaningful and embedded.

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



## **a) Joint Audit Findings Report**

The external auditor confirmed that the outstanding areas of work highlighted at page 3 of the report are now complete and there are no additional findings to report. This means an unmodified opinion can be issued later today.

The risk highlight at page 8 of the report relates to management override of controls and is a result of deficiencies in the SAP system which is an issue experienced by other organisations who use this system. Mitigating actions in relation to Journals were discussed e.g. effective budgetary management. It was noted that evidence is not always attached to Assyst Journal requests as they should be. The systemic risks are understood by the Constabulary and these should be addressed in the new ERP platform.

In prior years a number of recommendations have been made around land and building valuations particularly in relation to BCIS rates and floorplans but these recommendations are partially closed.

Pension liability – the final assurances from the auditor of the Somerset Pension Fund has now been received. The external auditor has also now received the information awaited in respect of the significant experience adjustments reflected in the LGPS pension liability from the Group's actuary.

Six recommendations have been made this year, two of which relate to valuation of land and buildings, which are listed at page 25 of the report. It was noted that the effect of the fourth recommendation regarding year-end accruals is trivial but appropriate communication and training can stop this happening.

The follow up of the previous year recommendations was highlighted. Historic balances in the general ledger are small value but need to be cleared down.

Audit adjustment in relation to the PCC are listed from page 31 of the report and the two Chief Constable adjustments are listed at page 34.

The external auditors, JAC Chair and Chief Constable thanked the Finance Team for all their work.

## **b) Interim Auditors Annual Report**

The external auditor reported no significant weakness in the financial strategy and value for money arrangements. The three value for money criteria areas assessed were highlighted and it was noted that an improvement recommendation has been made against Improving economy, efficiency and effectiveness. The recommendation relates to the tender waiver process regular reporting to the Governance and Scrutiny Board (GSB) – it was noted that the report says reporting to the JAC but should read GSB.

The external auditor informed Members that an audit colleague, who hadn't worked with Avon and Somerset before, had helpfully reflected that the Avon

and Somerset Medium Term Financial Plan (MTFP) was the clearest example of an MTFP they had seen.

It was noted that robust arrangements for reporting risk in the organisation continue to evolve.

The Final Auditors Annual Report will be issued following this meeting and discussions the Statement of Accounts.

The follow up of previous recommendations – issues have been addressed and appropriate action taken.

### **35. Annual Accounts and Governance Statement (Report 10):**

It was noted that producing the Annual Accounts will be more challenging next year with the introduction of a new ERP system which will not be introduced until part way through the financial year. This comes on top of the ever changing set of statutory requirements. A summary statement of accounts has been produced as recommended in the Redmond Review, although this is not yet a statutory requirement. Members commented on how clear and transparent the summary is.

Members were given an update on ERP. This will not be going live on 1<sup>st</sup> April 2024 as previously planned. The challenging complexity and scale of implementing this alongside a new duty management system is considered too much of a risk to complete by the April timescale. The Constabulary are in the middle of a replanning process to confirm a new plan and go live date.

**RESOLVED THAT** the Joint Audit Committee recommends that the Police and Crime Commissioner and Chief Constable sign the 2022/23 Annual Accounts.

### **36. Business from the Chair (Report 10):**

The Chief Constable and JAC Chair thanked JAC Member Martin Speller for his contribution to the JAC over the last few years as he is stepping down.

#### **a) JAC Chair Recruitment**

The JAC Member recruitment is now live and promotion of this is being coordinated by the OPCC Communications Team, this includes highlighting the advert on social media and through a range of local targeted mediums. There have not yet been any submissions but there has been a number of application started – the OPCC have proactively been in touch with people who have started the application process. There was a discussion on increasing representation and any suggestions were welcomed.

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

Members have received the minutes of the GSB meetings held on 12<sup>th</sup> September 2023, 16<sup>th</sup> October 2023 and 9<sup>th</sup> November 2023. The OPCC CFO gave a verbal update on the summary of the discussions at the GSB on 14<sup>th</sup> December 2023:

- MTFP and savings programme update. Presenting a balanced budget for 2024/25 but challenges remain throughout the remaining period of the MTFP.
- The outline business case for Minehead was approved.
- The constabulary update focused on Leadership, Strategic Planning Meeting (SPM) discussions around savings and easing pressure on patrol.
- The risks and issues paper discussed.
- The Walk and Talk initiative discussed – local people can link with local officers and walk around to highlight areas of concern.
- Op Hibiscus (summer demand) – less disruption this year.
- Assurance report – Reducing Reoffending. Focus on the early engagement team.
- Quarterly vulnerability and Violence against Women and Girls (VAWG) – discussion on the Domestic Violence Reduction Team.
- People and Organisational Development – good place regarding leaver numbers. Firearms recruitment is a concern but this is a national issue.

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

There were 22 IOPC cases but 3 have been resolved this week leaving 19. There are a broad range of themes but it was highlighted that 3 of the cases relate to standards of police driving and 3 relate to missing persons cases.

The concerns raised relate to young missing persons and Members were assured that the Constabulary are undertaking lots of work to ensure appropriate risk assessments are completed with clear ownership and that they are reviewed. Work is being done in collaboration with Local Authorities on risk and management plans (understanding the criminality and exploitation risks).

## **37. Internal Audit Reports (Report 12):**

### **a) SWAP Quarterly Update**

The two audits delayed from quarter 3 are progressing and should be complete in early January 2024. Members sought assurance that the internal auditors are confident in being able to complete the remaining 33% of audits in quarter 4.

Members requested that the internal audit reports be sent to JAC Members as soon as finalised so they have sight in advance of JAC papers being circulated.

**RESOLVED THAT** internal audit reports be sent to JAC Members as soon as they are finalised going forward.

**b) 2024/25 Quarter 1 and 2 Proposals**

The rolling plan was presented which allows for risk to be picked up as and when appropriate. As list of pipeline audits are also included in the proposals in case any of the scheduled audits are delayed/deferred or the risk priorities change. A rolling plan dashboard will be available for the next JAC meeting and will capture future years for a more forward looking view of the risk pipeline.

It was noted that as these proposals are presented at the JAC meetings Members should use that opportunity to provide opinions and request changes.

Members sought assurance of the internal auditor's approach to the proposed audit on culture within specialist teams and how this would align and add value to the Cultural Discovery Project. It was suggested that looking at the climate assessment tool used by the Army might be helpful. The scope of the audit must be clear and it was agreed that this should be shared with JAC Members before being agreed – this may need to move from quarter 1. It was noted that the Constabulary are taking part in a Story Board Films channel 4 documentary looking at aspects of police culture.

The Constabulary suggested that the key financial control audit could focus on the use of corporate cards instead of payroll and expenses due to the timing of the ERP implementation. In 25/26 in can then focus on payroll and expenses post ERP implementation.

Regional Chief Finance Officer met last week and suggested vetting would be appropriate to add to the regional audit pipeline as everyone is on the same cloud based system with procedures set by the College of Policing so it would be good to test that standards are consistent.

Other areas suggested for the internal audit pipeline are:

- Follow up of Corporate Performance Management
- Benefits management and realisation (on the back of change – what went well and is best practise)
- Strategic planning and set up to deliver change (approach to change as a force and how it is delivered – based on feedback this is an area to improve). Suggest this audit for quarter 4 or 2025/26
- How manage, monitor and deliver recommendations from other inspection bodies

It was noted that the Criminal Justice Audit has been moved from quarter 2 to quarter 4 to allow time for improvement to be delivered. The

Constabulary will summarise the planned improvement activity so it is clear.

**RESOLVED THAT** the scope of the culture within specialist teams audit should be shared with JAC Members before being agreed.

**c) Corporate Performance Management**

There has been a lot of activity around refreshing the performance framework and the approach to change planning.

**Part 2**

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

**38. Exempt Minutes of the Joint Audit Committee Meeting held on 21<sup>st</sup> June 2023 (Report 13)**

**SEE EXEMPT MINUTES**

**39. Exempt September 2023 Joint Audit Committee Papers Questions and Answers (Report 14)**

**SEE EXEMPT MINUTES**

**40. Internal Audit (Report 15)**

**a) South-West Forensics Digital Forensics Outsourcing**

**SEE EXEMPT MINUTES**

**b) Governance of the South-West Regional Organised Crime Unit (ROCU)**

**SEE EXEMPT MINUTES**

The meeting concluded at 14:10

**CHAIR**

## ACTION SHEET

MINUTE NUMBER	ACTION NEEDED	RESPONSIBLE MEMBER/ OFFICER	DATE DUE
<b>Minute 31</b>  <b>September 2023 Joint Audit Committee Papers Questions and Answers</b>  <b>20<sup>th</sup> December 2023</b>	An interim update will be circulated to JAC Members, in relation to the actions around the fire alarms statutory obligations in the Estates audit, in advance of the 2024/25 quarter 1 follow up audit.	Constabulary CFO	ASAP
<b>Minute 32</b>  <b>Office of the Police and Crime Commissioner (OPCC) Strategic Risk Register</b>  <b>20<sup>th</sup> December 2023</b>	The OPCC Strategic Risk summary report should highlight what the risk is telling the OPCC and how it informs the work of the OPCC.	OPCC CFO/ OPCC Senior Performance and Governance Manager	21 <sup>st</sup> March 2024 JAC
<b>Minute 37a</b>  <b>SWAP Quarterly Update</b>  <b>20<sup>th</sup> December 2023</b>	Internal audit reports be sent to JAC Members as soon as they are finalised going forward.	Constabulary Inspection and Audit Lead	Immediate
<b>Minute 37b</b>  <b>2024/25 Quarter 1 and 2 Proposals</b>  <b>20<sup>th</sup> December 2023</b>	The scope of the culture within specialist teams audit should be shared with JAC Members before being agreed.	SWAP	TBC



Report 6a

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

Report of Internal Audit Activity – March 2024

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

## 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 2023/24 Internal Audit Plan**

Since the last committee in December 2023, the following audits have been completed:

- Management of Evidential Property Follow Up
- Reasonable Adjustments Follow Up
- Criminal Justice Position Statement

An internal Criminal Justice review has recently been undertaken. Several improvements are currently being implemented as a result of this. It was therefore agreed with the S151 Officer that we would use a small portion of the Criminal Justice audit budget to provide a summary setting out the current understanding of the issues in relation to Criminal Justice, as well as the expected improvements. The remaining budget will then be used to undertake a further audit of this area in Q2 2024/25.

These audit reports are submitted with this update. Further detail is provided on the status of each audit in Appendix A and performance against the annual budget is summarised in the table below:

Performance Measure	Performance
<b><u>Delivery of Annual Audit Plan</u></b>	
Completed	46%
Reporting	13%
In Progress	15%
Not Started	7%
Ongoing Support (Planning, reporting & Advice)	11%
Deferred to 2024/25	8%

#### **Audit Opinion:**

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

#### **Significant Risks:**

No significant risks have been identified since the previous update to this Committee.



### **Regional Audit Work**


The regional review of Recruitment and Retention will now be scoped in quarter one 2024/25, following Regional S151 agreement.

### **Follow Up**

The follow up audits of Reasonable Adjustments and Management of Evidential Property have now been completed. The follow up audit of Victim Support Services will now be merged with the wider review of this area included as part of the Q4 audit plan.

# Internal Audit Plan Progress 2023/24

# Appendix A

Link(s) to FMS Area(s)	Audit Area	Period	Estimated Cost	Status	Opinion	No of Recs	1 = Major  3 = Minor		
							Recommendations		
							1	2	3
Wellbeing Force-Wide Functions	<b>Wellbeing</b>	Q1	£4,635.00	Completed	Reasonable	0	-	-	-
Force-Wide Functions	<b>Estates – Compliance with Statutory Obligations</b>	Q1	£4,635.00	Completed	Limited	13	2	5	6
Force-Wide Functions	<b>Corporate Performance Management</b>	Q1	£3,862.50	Completed	Reasonable	1	-	1	-
Responding to the Public Knowledge Management and ICT	<b>IT Service Desk – Follow Up</b>	Q1	£965.63	Completed	Advisory	-	-	-	-
Finance Force-Wide Functions	<b>Cash Handling</b>	Q2	£4,635.00	Completed	Reasonable	5	-	-	5
Finance Force-Wide Functions	<b>Accounts Payable (Key Financial Controls)</b>	Q2	£3,476.25	Completed	Reasonable	2	-	2	-
Finance Force-Wide Functions	<b>Accounts Receivable (Key Financial Controls)</b>	Q2	£4,635.00	Completed	Reasonable	1	-	-	1
Finance Investigations	<b>Management of Evidential Property – Follow Up</b>	Q3	£965.62	Completed	Advisory	-	-	-	-
Wellbeing Force-Wide Functions	<b>Reasonable Adjustments – Follow Up</b>	Q4	£965.62	Completed	Advisory	-	-	-	-
Investigations	<b>Criminal Justice Position Statement</b>	Q4	£772.50	Completed	Advisory	-	-	-	-
Force-Wide Functions	<b>Personal Development Unit - Tutoring</b>	Q3	£4,635.00	Reporting	-	-	-	-	-
Finance	<b>Proceeds of Crime (POCA) and Crypto Currency Seizure</b>	Q3	£4,635.00	Reporting	-	-	-	-	-
Knowledge Management and ICT	<b>Strategic Approach to ICT</b>	Q4	£5,021.25	In Progress	-	-	-	-	-
Protecting Vulnerable People	<b>Victim Support Services</b>	Q4	£5,600.63	In Progress	-	-	-	-	-
Knowledge Management and ICT Force-Wide Functions	<b>Information Governance</b>	Q4	£4,635.00	Not Started	-	-	-	-	-

Link(s) to FMS Area(s)	Audit Area	Period	Estimated Cost	Status	Opinion	No of Recs	1 = Major ↔ 3 = Minor		
							Recommendations		
							1	2	3
Investigations	<b>Criminal Justice</b>	N/A	£3,862.50	Deferred	Agreed with S151 Officer to defer audit to Q2 2024/25.				
-	<b>Regional – Recruitment and Retention Benchmarking Review</b>	N/A	£3,862.50	Deferred	Agreed with Regional S151 Officers to defer audit to Q1 2024/25.				
Force-Wide Functions	<b>Planning, Reporting &amp; Advice</b>	Q1-4	£7,725.00	Ongoing	N/A	-	-	-	



Report 6b

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

Proposed 2024-25 Internal Audit Plan Q1-2

## 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 2024/25 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 & Objective of the Internal Audit Plan

Internal audit provides an independent and objective opinion on the Force and OPCC'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 and OPCC Leadership Teams, and the Joint Audit Committee (JAC), to determine that the audit coverage contained within the proposed audit plan is sufficient and appropriate in providing independent assurance against the key risks faced by the organisation.**

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

- Are the areas selected for coverage this coming year appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by the Leadership Teams and Audit Committee?
- Is sufficient assurance being received within our annual 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 2024/25

Our approach to internal audit planning throughout 2024/25 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 and the OPCC's Chief Finance Officer (S.151 Officers) prior to presenting a proposed plan to this Committee for formal approval. In addition, we will also aim to meet regularly with the Deputy Chief Constable and the Chief of Staff to ensure the plan remains relevant.

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 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.

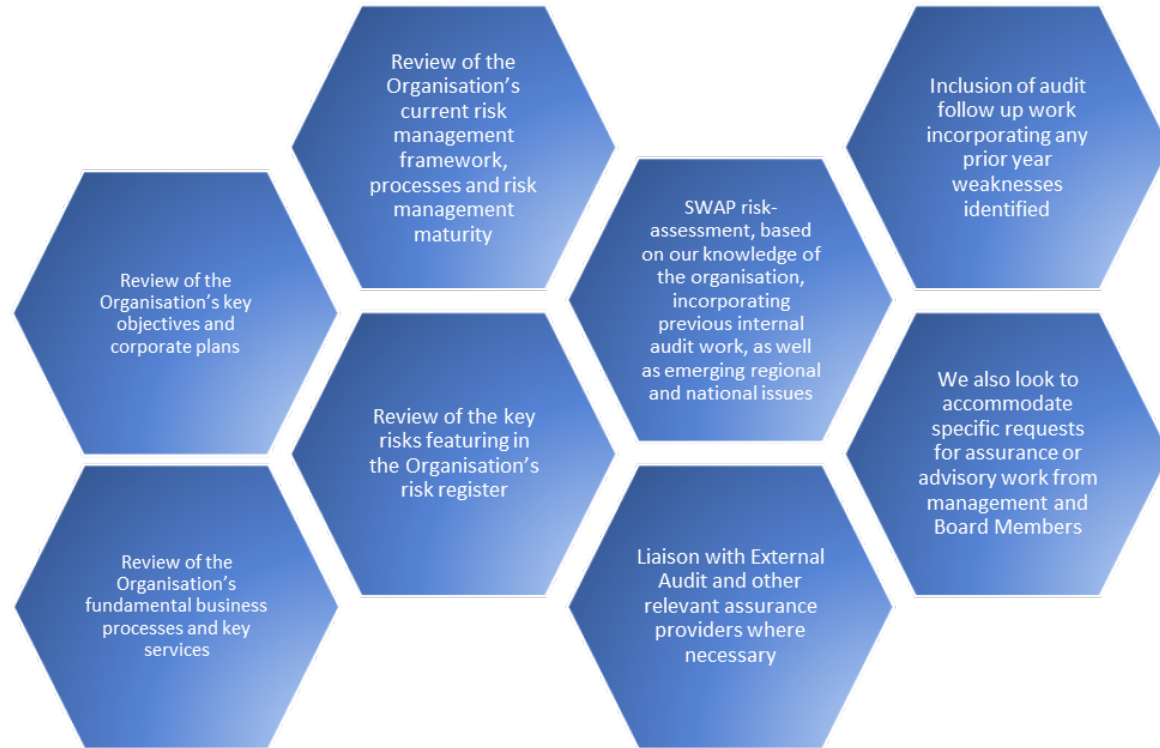
# The Internal Audit Plan: Approach

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 2024/25

The factors considered in putting together the 2024/25 internal audit plan have been set out below:



Due to the pace of change within the 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.



# 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 JAC to ensure that, following our risk assessment, the proposed plan contains sufficient and appropriate coverage.



## Internal Audit Annual Risk Assessment

Our 2024/25 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 a review of the organisations' risk register 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 2024/25, the Internal Audit Plan does not afford coverage to the 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 2024/25

Following our SWAP risk assessment, we have set out below the extent to which the proposed Q1-2 plan presented in Appendix 1, provides coverage of Avon and Somerset Police'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 nine counties, but also providing services throughout the UK.

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

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated



## Your Internal Audit Service

### Audit Resources

The 2024/25 internal audit programme of work will be equivalent to £71,610.53. 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.

## 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.**

### **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.

### **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.

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

Audit Title	Areas of Coverage	Estimated Cost	Proposed Quarter
<p><b>ERP Programme Management</b></p>	<p>The Force are in the process of moving from the current Enterprise Resource Planning (ERP) system SAP to Oracle Fusion Applications. With this being a high value procurement, the current contract reported as £466,443, it is imperative the programme remains on target in terms of budget and timescale.</p> <p>In light of issues encountered with similar projects at other partners in relation to budget overspend and/or timescale targets not being met, as well as the significant overspend encountered by Birmingham City Council in 2023 with the implementation of Oracle, we feel it would be beneficial to review the project management arrangements in place to ensure the programme remains on target to achieve its objectives.</p> <p><u>Links to Risk Registers:</u>  <b>Corporate Risk Register: Risk 1</b> – Inability to deliver a sustainably balance 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 12</b> – Collaboration</p>	<p>£5,967.54</p>	<p>Q1</p>
<p><b>Estates – Compliance with Statutory Obligations – Follow Up</b></p>	<p>A thorough follow up review to provide assurance that actions to mitigate against the high corporate risk assessment identified in this recent limited assurance audit have been implemented.</p> <p><u>Links to Risk Registers:</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>	<p>£3,182.69</p>	<p>Q1</p>
<p><b>Key Financial Controls – Corporate Credit Cards</b></p>	<p>Corporate credit cards are regarded as a tool for limited use by employees who are required to make purchases of goods and/or services on behalf of their business unit as part of their role as requisitioner or buyer.</p> <p>This audit aims to provide assurance that corporate credit cards are being used in line with Force Policy and that adequate controls are operating effectively to prevent and detect unauthorised and/or fraudulent use.</p> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 1</b> – Inability to deliver a sustainably balance 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>	<p>£3,182.69</p>	<p>Q1</p>

Audit Title	Areas of Coverage	Estimated Cost	Proposed Quarter
<p><b>Culture within Specialist Teams</b></p>	<p>Following the Casey Review into the standards of behaviour and internal culture of the Metropolitan Police Service, culture within the Force has been thrust into the public arena. In light of public expectations, evolving social dynamics, and the need for effective and accountable law enforcement, a review of culture within the Force is essential for fostering transparency, accountability, and continuous improvement. This is also a key area of coverage highlighted by the Police Audit Group.</p> <p>This review will look to provide assurance on the culture within specialist teams, such as Firearms Units, with the Casey Review stating it “...found serious issues of culture and behaviours...”and describing a “toxic culture”. and will include employee wellbeing and data analysis of overtime and expense claims workplace adjustments and neurodiversity and continuous improvement.</p> <p><u>Links to Risk Registers:</u>  <b>Corporate Risk Register: Risk 7</b> – Decreasing public confidence and legitimacy impacts negatively on 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 2</b> – Wellbeing  <b>Force Management Statement: Section 11</b> – Force-wide Functions  <b>Force Management Statement: Section 11</b> – Force-wide Functions</p>	<p>£5,967.54</p>	<p>Q2</p>
<p><b>Key Financial Control – Treasury Management</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>The continued changing economic landscape, including the ongoing conflict in Ukraine, high inflation, changes in government leadership etc, has meant that robust controls in this area are vital. As an area we have not reviewed in recent years, this review will look to provide assurance that key controls for treasury management are operating effectively and that treasury management arrangements are compliant with statutory regulations.</p> <p><u>Links to Core Areas of Recommended Coverage:</u>  <b>Corporate Risk Register: Risk 1</b> – Inability to deliver a sustainably balance 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>	<p>£4,774.04</p>	<p>Q2</p>

Audit Title	Areas of Coverage	Estimated Cost	Proposed Quarter
<p><b>Technology and Digital Audit Provision</b></p>	<p>An audit of the Strategic Approach to ICT at the Force is included within quarter four of the 2023/24 Audit Plan. This audit seeks to provide end-to-end assurance that the strategy translates through into defining how ICT is executed across the wider infrastructure and defines how resources/talent are utilised. This audit will also be used to identify specific areas that could present risk to the Force in terms of both cyber security and digital. Upon completion of the Strategic Approach to ICT audit, further areas for assurance will be identified and specific focus agreed for inclusion within the audit plan.</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>	<p>£4,774.04</p>	<p>Q2</p>
<b>TOTAL estimated cost of delivery for Q1-2 proposed Audits</b>		<b>£27,848.54</b>	
<b>Support Activities and Follow Up Work – 2024-25 Annual Allocation</b>			
<p><b>Contribution to Regional Work</b></p>	<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>	<p>£3,978.36</p>	<p>Throughout Year</p>
<p><b>Follow up of Limited Assurance Reviews</b></p>	<p>Allocation of time to allow for follow up of actions made in Limited opinion reviews in 2022/23 not subject to separate consideration.</p>	<p>£1,989.18</p>	<p>Throughout Year</p>
<p><b>Planning, Reporting &amp; Advice</b></p>	<p>Agreed attendance at quarterly audit committees, undertaking audit planning and any corporate advice.</p>	<p>£7,956.73</p>	<p>Throughout Year</p>
<b>TOTAL estimated cost of delivery of support activities and follow up work for 2024/25</b>		<b>£13,924.27</b>	
<b>TOTAL estimated cost of delivery for Q3-4 Audits</b>		<b>£29,837.72</b>	

Audit Title	Areas of Coverage	Estimated Cost	Proposed Quarter		
<b>TOTAL estimated cost of delivery of above proposed Internal Audit Plan for 2024/25 (Inc. costs for Q3-4)</b>		<b>£71,610.75</b>			
<b>TOTAL agreed cost of delivery for the Internal Audit Plan for 2024/25</b>		<b>£71,610.75</b>			
<b>Pipeline Audits - <i>These audits are potential areas for inclusion as part of future Internal Audit Plans</i></b>					
<table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> <li>• <b>Homeworking</b></li> <li>• <b>Workforce Planning</b></li> <li>• <b>Forensics Team Accreditation</b></li> <li>• <b>Business Continuity – Compliance with Civil Contingencies Act</b></li> <li>• <b>OPCC Statutory Functions</b></li> <li>• <b>Ammunition and Armoury Management</b></li> <li>• <b>Payroll and Expenses Post ERP Implementation (2025/26)</b></li> <li>• <b>Benefits Management and Realisation</b></li> <li>• <b>Management of Recommendations from Inspection Bodies</b></li> </ul> </td> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> <li>• <b>H&amp;S of Front-Line Officers and Staff - TRiM</b></li> <li>• <b>Leasehold Management</b></li> <li>• <b>Vetting – Follow Up of HMICFRS Inspection</b></li> <li>• <b>Crime Allocation</b></li> <li>• <b>ERP Programme – Post Implementation Review</b></li> <li>• <b>Environmental Sustainability</b></li> <li>• <b>Corporate Performance Management Follow Up</b></li> <li>• <b>Strategic Planning and Change Management (2025/26)</b></li> </ul> </td> </tr> </table>				<ul style="list-style-type: none"> <li>• <b>Homeworking</b></li> <li>• <b>Workforce Planning</b></li> <li>• <b>Forensics Team Accreditation</b></li> <li>• <b>Business Continuity – Compliance with Civil Contingencies Act</b></li> <li>• <b>OPCC Statutory Functions</b></li> <li>• <b>Ammunition and Armoury Management</b></li> <li>• <b>Payroll and Expenses Post ERP Implementation (2025/26)</b></li> <li>• <b>Benefits Management and Realisation</b></li> <li>• <b>Management of Recommendations from Inspection Bodies</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>H&amp;S of Front-Line Officers and Staff - TRiM</b></li> <li>• <b>Leasehold Management</b></li> <li>• <b>Vetting – Follow Up of HMICFRS Inspection</b></li> <li>• <b>Crime Allocation</b></li> <li>• <b>ERP Programme – Post Implementation Review</b></li> <li>• <b>Environmental Sustainability</b></li> <li>• <b>Corporate Performance Management Follow Up</b></li> <li>• <b>Strategic Planning and Change Management (2025/26)</b></li> </ul>
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## Report 6c

### Follow Up Audit Objective

To provide assurance that the actions agreed to mitigate against the risk exposure identified within the 2022/23 limited assurance opinion audit of Reasonable Adjustments have been implemented.

#### Follow Up Progress Summary

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

#### Follow Up Assessment

The original audit of Reasonable Adjustments was completed in September 2022 and received a 'limited' assurance opinion. The objective of that audit was to provide assurance over the effectiveness of the Force's reasonable adjustment processes which support individuals with disabilities, neurodiversity and other long term health conditions.

This audit sought to 'follow-up' on the implementation of actions agreed as part of the original audit. Audit testing was performed in relation to the priority 2 action and supporting evidence obtained where possible to demonstrate the progress made towards the implementation of this action. An update from management was requested for the priority 3 action.

#### Key Findings



The Force plans to implement a HR Case Management solution to help manage the process for reasonable adjustments which, at the time of the original audit, was being captured on a spreadsheet. We highlighted the benefits of a more effective solution given the gaps identified in record keeping in our original audit. However, this solution cannot be implemented until the new ERP system (Oracle Fusion) is in place. Oracle Fusion is due to go live in October 2024 (delayed from April 2024). As an interim measure, the Force has raised awareness of the requirements to record information related to reasonable adjustments to the HR Advisory Team and Dyslexia Assessors. A case work tracker has also been introduced which replaces the spreadsheet previously used. The tracker provides greater management reporting capabilities, improved data quality and security and allows HR to better manage resources and accountability for its cases.



The Force has processes in place to identify a need for a reasonable adjustment particularly during recruitment. For those individuals already in employment that may require an adjustment that has not be identified, this will hopefully be achieved through raising managers' awareness. The main way that the Force plans to increase awareness of a potential need for a reasonable adjustment will be through its Management Toolkit training. Some content is available for managers (for example, bitesize videos) however the toolkit is still in development. We were informed that eventually the toolkit would include full training and guidance for managers in relation to reasonable adjustments. However, development has been delayed as a result of capacity within the Learning & Development department to be able to assist with the build until the new financial year (April 2024).

#### Conclusion

A total of two recommendations were agreed within the original audit. Both agreed actions were found to still be in progress. Further detail is given at Appendix 1 below.





## Appendix 1

## Agreed Actions & Follow Up Assessment

1.1a Recommendation		Follow Up Assessment	In Progress
<p>We recommend that the HR Business Partner HR Advisory ensures the following:</p> <ul style="list-style-type: none"> <li>The Force explores introducing a HR Case Management solution to help manage the process for reasonable adjustments. This should automate the end-to-end process, help ensure all information is recorded appropriately, actions are timely and the information reportable for quality assurance and improvement purposes.</li> <li>Stakeholders responsible for updating the current central record in line with the Force’s agreed procedure are made aware of these responsibilities. This should include the completion of a Reasonable Adjustment Tracker to capture the key information.</li> <li>A process which ensures the central record is regularly reviewed / checked to ensure completeness is introduced (e.g., dip checking). This should also include a mechanism to gauge feedback from employees who have had a reasonable adjustment made to capture any learning and to introduce any improvements.</li> </ul>		<p>A HR Case Management solution will form part of the roll out of the new ERP system (Oracle Fusion) which is due to be implemented in October 2024. This part of the agreed action therefore remains in progress until at least the go live date of the new system.</p> <p>The general findings from the original audit were fed back to the HR Advisory Team and Dyslexia Assessors to clarify responsibilities and enable them to guide managers in their role. This was completed at report stage of the original audit (in September 2022).</p> <p>The HR Advisory team have developed a case work tracker using Microsoft Lists as an interim measure to record case work until the launch of the new ERP system. The benefits of the tracker include greater management reporting around HR cases including reasonable adjustments, improved data quality and security and better management of resources and accountability.</p>	
<p><b>Agreed Action</b></p> <ul style="list-style-type: none"> <li>We have an agreed supplier for the new ERP system and an HR Case Management System will form part of this. System implementation will start from March 2023 and a timeline for bringing Case Management online will be agreed.</li> <li>Themes from the audit, specifically recording data, have been fed back to the HR Advisory Team and Dyslexia Assessors to clarify responsibilities and enable them to guide line managers in their role. This has been completed at the HR Advisory Team meeting on 07/09/2022 and the Dyslexia Assessor Group meeting on 21/09/2022.</li> <li>Continue to progress the development of an HR QA process to assess employee relations casework (including reasonable adjustments), data quality and recording will be part of the criteria – to be completed by 31/12/2023.</li> <li>Continue to develop a data quality plan for case management data - to be completed by 31/12/2023.</li> </ul>			
<b>Priority</b>	2	<b>SWAP Ref.</b>	47566
<b>Responsible Officer</b>	HR Business Partner		<b>Responsible Officer</b> Head of HR Operations
<b>Timescale</b>	31/12/2023		<b>Revised Timescale</b> 31/10/2024



1.2a Recommendation		Follow Up Assessment	In Progress
<p>We recommend that the HR Business Partner ensures disability data is reviewed regularly as part of the planned improvement work for reasonable adjustment processes.</p>		<p>Processes to help identify reasonable adjustments at recruitment stage for new starters were confirmed to be in place for police officers, PSCOs, Special Constables and police staff. The Force are currently exploring whether reasonable adjustments can be identified during the vetting stage.</p>	
<p><b>Agreed Action</b></p> <p>The audit highlights that there is no proactive action to approach individuals to offer reasonable adjustments following a comparison of the workforce data showing those individuals who consider themselves disabled and the number of individuals who have a disability to identify those with no adjustments in place. Whilst we agree that this work would likely highlight the reasons why individuals have not requested support (which would be beneficial to understand) we would not be able to progress this as a recommendation as the data in our SAP system is captured and recorded explicitly for equality monitoring purposes and using it to identify individuals would likely be a breach of GDPR and, because this is such sensitive data, would likely have a negative impact on employee engagement.</p> <p>Instead, we are proposing a 2-pronged approach. We are identifying any potential need for reasonable adjustments earlier in the recruitment process so in this way we have a consistent approach to put adjustments in place and raise awareness of the support available. For those individuals already working within the organisation, the HR Advisory team do proactively reach out to managers to offer advice and support where we receive any information received that indicates that an individual may have a disability, for example an OH report. This means that over time, in conjunction with the other agreed actions below, we will improve awareness of the support available, managers' awareness of their own responsibilities and assure ourselves that appropriate support is in place for all individuals with a disability. appropriate support is in place for all individuals with a disability.</p> <p>In practical terms for new starters this means that they will be offered multiple opportunities throughout the application process to highlight any requirement for reasonable adjustments. These 'gateways' are questions on the application form, information on reasonable adjustments provided at familiarisation sessions, questions on our pre-join medical questionnaire and a verbal offer of a meeting with their line manager and HR Advisory to discuss any support required. We are then able to record the support put in place or that the offer was declined. This process is in place for police officers at present and in development for police staff, volunteers and Special Constables.</p> <p>Our agreed action is therefore to:</p> <ul style="list-style-type: none"> <li>Embed process for identifying reasonable adjustments for new starters ahead of their start date for police staff, volunteers and Special Constables – in progress and to be completed by 31/12/2022.</li> <li>Review of HR Advisory input on Management Toolkit training; this training already includes a section that details what reasonable adjustments are, when they apply and the responsibilities of managers but could be developed further to give practical examples and signpost to support and guidance available – to be completed by 30/04/2023.</li> </ul>		<p>The Management Toolkit is being updated through the First Line Leaders programme. New bitesize videos have been created which cover reasonable adjustments, but a full training package is currently in development. This has been delayed due to capacity within Learning &amp; Development. HR plan to meet with Learning &amp; Development in the new financial year to begin creating the training.</p>	
<b>Priority</b>	<b>3</b>	<b>SWAP Ref.</b>	47567
<b>Responsible Officer</b>	HR Business Partner		<b>Responsible Officer</b>
<b>Timescale</b>	30/04/2023		<b>Revised Timescale</b>
			Head of HR Operations
			31/10/2024



## Audit Objective

To provide members of the Joint Audit Committee (JAC) with an update on the Criminal Justice Department’s transformational project.

## Background

Our original audit of Criminal Justice (CJ) was completed in March 2022. The objective of the audit was to review the Force’s processes for case file submission and progression with a focus on Crown Prosecution Service (CPS) action plans and No Further Action (NFA) decisions. In particular, the audit reviewed whether the Force could have avoided an action plan in the first place, whether action plans were being resolved and if the Force were challenging and using escalation routes where an action plan was deemed inappropriate. The audit received a limited assurance opinion with three actions being raised to improve processes.

Shortly after the completion of the audit, CJ underwent a transformational programme and restructure. The objectives of the program were to improve efficiency in case progression, file submission and disclosure standards and to reduce the number of action plans and NFA rates. The key driver for change was poor performance, with Avon & Somerset Police (ASP) in the bottom quartile for national CJ metrics at the time. The project sought to deliver its objectives by streamlining CJ roles, aligning teams to a five-team response model and moving to a 24/7 shift pattern. The changes went live in January 2023 and as part of our 2023/24 audit plan, we sought to review CJ again to provide a revised opinion following the changes. The audit was scheduled for completion in Q4 of 2023/24. However, at a meeting with CJ business leads in December 2023, we were told the timing of the audit may not be appropriate. A Mid-Implementation Review (MIR) had been completed in October 2023 by the Head of CJ with a number of recommendations raised. A Post Implementation Review (PIR) was also scheduled in March 2024 and therefore, the CJ business leads requested that we postpone our audit until at least the completion of the PIR. It was agreed that we would reschedule our audit to Q3/4 of 2024/25 but provide an update on the work completed to date within CJ for members of the JAC.

## Audit Update

According to the MIR completed by the Head of CJ in October 2023, the majority of benefits from the transformational project are partially realised with the exception of improved file quality, which cannot be supported yet and there is also not enough data currently to support whether outcomes for victims are better. Benefits which can be partially supported include improved efficiency in case progression with a reduction to backlogs. There has also been an improvement in case file submissions with ASP placing 32/50 nationally (up 8 places) in terms of performance. However, the MIR made 10 recommendations to improve issues that were identified. The key issues are summarised below:

- Officers are using the incorrect workflows within Niche that is causing unnecessary work for the Officer In Case (OIC) and CJ and increasing the timeliness of file submissions. CJ felt that the cause of the error was a lack of training and awareness in the correct use of workflows. CJ will therefore work with service users to provide support on the use of Niche workflows.
- Some Response Officers are not confident with new disclosure requirements which has led to disclosures having to be corrected or CJ having to provide support. A number of recommendations were raised to ensure Response Officers are competent with delivering their disclosure responsibilities and for CJ to enhance material available to those who do not feel confident.
- Operational teams flagged some difficulties in being able to contact CJ or knowing who to contact. In addition, whilst 24/7 support is now available, most night shifts since go live have been resourced below minimum staffing requirements, which has led to staff feeling overwhelmed. Some CJ staff also described not yet feeling confident in new ways of working to varying degrees. CJ are working to improve communication channels, increase awareness and provide training to CJ staff.
- Not all cases are being submitted through CJ but directly to the CPS by the OIC and therefore, not everyone is adopting the new ways of working. This may lead to increased timeliness in file submission and poor file quality. CJ are working to identify barriers preventing individuals or teams welcoming the new ways of working.

The CJ transformational project is one of two areas of development to deliver improved file quality. The second is Operation Holmes, which is a force-wide collaboration to coordinate improvement in the standards of investigation by officers. At the time of writing, Operation Holmes has been running for around a year but requires a refresh. A revised action plan and Terms of Reference is currently being agreed.

## Conclusion

No substantive testing has been performed in relation to the update given above. An audit of CJ will be proposed as part of the 2024/25 audit plan where the changes following the CJ transformational project will be independently reviewed.



MEETING: <b>Joint Audit Committee</b>	DATE: <b>21<sup>st</sup> March 2024</b>	AGENDA NO: <b>7.1</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 20<sup>th</sup> December 2023.

## 2. POINTS OF NOTE

The SRR was reviewed at the OPCC Management Board on 27<sup>th</sup> February 2024: key points and changes to risk assessment are highlighted below. There were no changes to the risk scores when reviewed.

### SR1 – Governance Failure

Since the SRR was reviewed the JAC recruitment process has almost concluded. Three people have accepted the offer to join the JAC and are currently being vetted.

Reference to the CoPaCC transparency award has been removed from the mitigating activity as this is no longer taking place. The OPCC are reviewing their current publication schedule to make sure it provides appropriate transparency.

The OPCC continues to manage its engagement with candidates for the Avon & Somerset PCC elections and have written to candidates about a briefing day and visits to various parts of policing.

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

Even with the precept increase (see below) savings are still required in the police budget. A key area this will be achieved is by reducing the number of Police Staff Investigators. The OPCC is maintaining scrutiny of plans to implement these changes and mitigate the impacts, including on CID capacity and any 'knock-on' impacts on other areas such as Patrol.

### SR3 – Financial incapability or ineffectiveness

On 1<sup>st</sup> February the policing precept was agreed and set as the maximum increase: £13 for the average band D household. This is above the £10 assumed in the previous iteration of the Medium Term Financial Plan (MTFP) and therefore provides an extra £1.8 million a year for the police budget.

In 2024/25 this additional money will help support ten local policing operations (similar to Operation Hemlock) across Avon & Somerset and tackling different local priorities. From April 2025 this additional money will be used to maintain higher levels of police officer numbers (at a level above the Uplift maintenance target) across the medium term.

### SR4 – Failure to act as the voice of local people

A move to a new system (iCase) to manage contacts has been paused due to time and cost. As a result the OPCC are researching other solutions.

### SR6 – Failure to deliver commissioned services

The Victims Commissioning Plan has been approved and the victims support services procurement process goes live on 18<sup>th</sup> March 2024 inviting providers to bid.

SR7 – Failure to support delivery of effective and efficient collaborations with other forces

A new Regional Collaboration Advisor started in February 2024 to help mitigate this risk.

SR8 – Failure to deliver effective and efficient collaborations or outcomes with other partners

The new Violence Reduction Partnership Director and senior manager are in place and formed a new directorate within the OPCC.



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

**Strategic Risk Register**

**February 2024 v1**

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 reduction in public confidence</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 / reduction in public confidence</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 reduction in public confidence</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 reduction in public confidence</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 not fully clear and understood in all aspects by ASP.</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>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>PCC election taking place in May 2024 – need to ensure OPCC staff adhere to the politically restricted terms and that the OPCC remain neutral but provide suitable information to candidates.</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>Reduced public confidence and trust.</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>OPCC Management Board (OMB) - allows greater oversight of performance, risks and issues and provides a formal decision making mechanism for internal (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 (PAB) and Governance &amp; Scrutiny (GSB).</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>OPCC Information Governance Group oversees compliance with GDPR and DPA 2018.</li> <li>PCC chairs the Local Criminal Justice Board</li> <li>Management of the OPCC and ASP interaction with the PCC election process and candidates</li> <li>Review publication scheme and check website is compliant.</li> </ul>	Mar-24	Cos	<ul style="list-style-type: none"> <li>Updated framework published and in depth review ongoing.</li> </ul>		
	Mar-24	CoS CFO	<ul style="list-style-type: none"> <li>Policy review is advanced; staggered publication to staff is continuing through to Q4 of 23/24. A digital record is being kept when staff confirm they have read the documents.</li> </ul>		
	Mar-24	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 circulated to SLT. Development of prioritisation plan to identify areas of highest concern and any quick wins has started but been put on pause due to other priorities.</li> </ul>		
	Mar-24	CoS	<ul style="list-style-type: none"> <li>Revised Boards went live Mar-23. Quarterly performance dashboard (developed by the OPCC) in place from May-23.</li> <li>Formalised OPCC attendance at Strategic Planning Meeting.</li> <li>The internal audit report on governance concluded that the PCC and CC have an adequate and effective framework for risk management, governance and internal control.</li> <li>Interviews for 3 new JAC members taking place at the end of February.</li> </ul>		
	Mar-24	CFO CoS CoS CoS Director of P&P Director of P&A CFO PCC CoS	<ul style="list-style-type: none"> <li>Amended Specified Information Order - quarterly performance report published and complaints overview on PCC website.</li> </ul>		
Mar-24	CoS	<ul style="list-style-type: none"> <li>Although the governance process is working well the outcomes do not necessarily reflect this.</li> <li>Election Board being held every month until after May-24 elections. Joint Protocol has been agreed with ASP. Guidance has been sent to OPCC staff. Microsite is now live. Contact has been offered to candidates.</li> </ul>			
Apr-24	CoS				

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
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Failure to deliver the Police and Crime Plan	SR2	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change: ↔		
Cause		Impact			
<ul style="list-style-type: none"> <li>Several homicide and serious violence incidents in Bristol in 2024.</li> <li>Savings requirements will result in a significant reduction in Police Staff Investigators – this will reduce the capacity of CID and likely cause further impact on Patrol.</li> <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 - inexperienced workforce (particularly in Patrol) / staff turnover in Comms / staff posts being reduced.</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 2023.</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 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>Oversight Boards – PAB &amp; GSB</li> <li>OPCC Business Plan now focusses the work of the OPCC on supporting the Police and Crime Plan</li> <li>OPCC Scrutiny Strategy</li> <li>OPCC attend CMB and other strategic meetings (open invitation from the CC).</li> <li>PCC and Chief Constable 1:1s</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-24	Head of C&E Director of P&A  CoS  Director of P&A CoS PCC CFO CFO Director of P&A  Director of P&A	<ul style="list-style-type: none"> <li>'Together We Can' campaign launched Aug-23 which has internal and external engagement.</li> <li>Revised Boards went live Mar-23.</li> <li>Quarterly performance dashboard (developed by the OPCC) in place from May-23.</li> <li>Five strategic aims and key deliverables agreed and published with related workstream tracker.</li> <li>Plan and objectives refreshed for 2023/24.</li> <li>Draft framework developed and circulated for internal feedback. Awaiting amendment.</li> <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.</li> <li>New ASP governance and performance structure going live Sept-23.</li> <li>Qlik data now available for PSD as well as wider areas of policing through S&amp;A and P&amp;G. This assessment is now driving PCC GSB commentary.</li> <li>New Contact Management System (iCase) delayed and viability of the system to actually deliver against specification is being re-evaluated.</li> </ul>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Financial incapability or ineffectiveness	SR3	CFO	4	5	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk

			4	4	16
			Mitigated Risk change:		↔
Cause			Impact		
<ul style="list-style-type: none"> <li>• Cost increases due to high inflation and interest rates.</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 2025/26 onwards; especially considering 'cost of living' crisis already impacting the public.</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>• Officer numbers protected so may lead to using officers in roles currently undertaken by civilians.</li> <li>• Failure to set a sustainable revenue budget or capital plan across the medium term.</li> <li>• Failure to meet heightened expectations of stakeholders.</li> <li>• Loss of public confidence.</li> <li>• Unable to fund adequate or minimum service.</li> <li>• Unable to fund delivery of PCC priorities (SR2).</li> <li>• Unable to afford change.</li> <li>• Revenue budget underspends may undermine support from PCP for sustainable increases to the precept.</li> <li>• Failure to ensure value for money.</li> </ul>		
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> <li>• 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	MTFP after planned savings: 2024/25 balanced 2025/26 balanced 2026/27 -£4.3 million 2027/28 -£8.8 million 2027/28 -£12.0 million  <i>Key assumptions for revenue expenditure:</i> Pay – 3.0% in 2023/24* & 2024/25 and 2.0% p.a. thereafter *total cost in 2023/24 would be 5.4% because of the pay increase from Sept-22 Inflation – 4.0% in 2023/24, decreasing to 2.0% p.a. thereafter		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to act as the voice of local people	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>● Failure to engage with the public and other stakeholders</li> <li>● Lack of public awareness of the PCC</li> <li>● Lack of public confidence in the PCC</li> <li>● Engagement methods do not always reach a wide audience or different communities or groups; failure to engage with young people.</li> </ul>	<ul style="list-style-type: none"> <li>● Loss of legitimacy</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.</li> <li>● Failure to hear the victim's voice may mean services do not meet the actual need.</li> <li>● Police and Crime Panel criticism and/or fail to agree precept increase.</li> <li>● Lack of public confidence in the PCC.</li> <li>● Could undermine the working relationship between the Constabulary and OPCC.</li> <li>● Low voter turnout in PCC elections.</li> <li>● Loss of political support for the need for PCCs.</li> </ul>		
MITIGATION			
Controls	Review date	Owner	Commentary / Controls updates
<ul style="list-style-type: none"> <li>● PCC – Councillor forums</li> <li>● 'Together We Can' campaign promoting the role of the OPCC and the Police &amp; Crime Plan.</li> <li>● Annual Precept Survey</li> <li>● PCC engagement two days a week.</li> <li>● Overarching approach to communications with more focus 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>● Joint working with the Constabulary on EDI portfolio.</li> <li>● Revised stakeholder mapping and management.</li> <li>● New contact management system.</li> <li>● Tackling Disproportionality supported by the OPCC</li> <li>● A&amp;S Police &amp; Crime Survey collects data on public awareness of and confidence in the PCC.</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 in the police.</li> </ul>	<p>Apr-24</p> <p>Apr-24</p>	<p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Head of C&amp;E</p> <p>Director of P&amp;A</p> <p>Head of C&amp;E</p> <p>Director of P&amp;A</p> <p>PCC / CoS</p> <p>CoS</p>	<ul style="list-style-type: none"> <li>● First phase held Oct-22 – Feb-23. Second phase held Sept-23 – Nov-23.</li> <li>● Campaign launched Aug-23 with internal and external engagement.</li> <li>● 2024/25 survey received 6,518 responses: the largest number of responses ever received to a survey.</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> <li>● Gap analysis has been done.</li> <li>● Move to new system (iCase) has been paused due to time and cost. Researching other systems.</li> <li>● Delivery of this work involves community engagement including an independent scrutiny panel.</li> <li>● 35.0% of all respondents (in the last year) had confidence in the PCC. This is 45.8% of those with an opinion.</li> <li>● The OPCC has a standing invite to all Gold Groups.</li> </ul>

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of capacity, capability or poor wellbeing within the OPCC	SR5	CoS	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>• Vacancies and absence have a significant impact in the small OPCC team, and can contribute to stress and sick absence.</li> <li>• Increased demand on HR while ERP is being tested and 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>• High levels of recruitment in terms of employees and panel member roles.</li> </ul>	<ul style="list-style-type: none"> <li>• Increased likelihood of materialisation of all other strategic risks through delivery failure.</li> <li>• Delivery of work is late or not to standards of quality desired.</li> </ul>		
MITIGATION			
Controls	Review date	Owner	Commentary / Controls updates
<ul style="list-style-type: none"> <li>• Implementation of new VRP structure will release capacity back into the broader OPCC team.</li> <li>• PDR process and regular 1:1s between line managers and direct reports.</li> <li>• Annual staff survey, supplemented by pulse surveys, to inform internal policy and delivery.</li> <li>• Learning and Development Plan with commensurate training budget maintained.</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>• Online Applicant Tracking System implemented to make recruitment process more effective and efficient for Hiring Managers, HR team and candidates.</li> <li>• Implement new HR and Finance back-office system (ERP Oracle) with ASP to make processes more effective and systems led.</li> <li>• P&amp;A team have been down 2 members of staff (out of 5). New team member recruited to start Apr-24 and agency agreed to cover other role.</li> </ul>		Director of P&P Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS	<ul style="list-style-type: none"> <li>• New VRP Director and Senior Partnerships &amp; Engagement Manager started in 2024.</li> <li>• Staff survey from Feb-23. showed 78% of staff happy or very happy; the rest were neutral. Staff survey planned for Mar-24</li> <li>• Skills matrix refreshed as part of the review with organisational and team requirements identified. OPCC</li> <li>• Learning &amp; Development Plan (Sept-23). Training opportunities and resources developed and promoted.</li> <li>• Bite size training being run in Apr/May-24</li> <li>• Wellbeing and financial support initiatives promoted to the team.</li> <li>• Wellbeing strategy launched.</li> <li>• HR working alongside ASP colleagues to test and implement new HR and Finance back-office system. Go live was Apr-24 but delayed to Oct-24. Temporary resource in place to mitigate impacts.</li> <li>• High levels of recruitment Jan – May 24 putting high demand on HR team.</li> </ul>

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver commissioned services	SR6	Director of P&P	5	3	15
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	<b>12</b>
			Mitigated Risk change:		

Cause		Impact	
<ul style="list-style-type: none"> <li>• Cost of living increases reduce the capacity of commissioned services to deliver.</li> <li>• Short term Home Office funding arrangements and cuts to budgets in agreement period.</li> <li>• All MOJ funding for victim services ends Mar-25 across core and specialist services (MOJ formula and general grants) which is a risk for local services the closer we get to this without clarity of budgets.</li> <li>• Home Office funding for DRIVE ends Mar-25</li> <li>• Services without sustainable funding and cliff-edge arrangements.</li> <li>• Reduction in rape support fund means less funding for therapeutic services.</li> <li>• Victims and Prisoners Bill is proposing only modest funding to deliver the Collaborative Commissioning Duty.</li> <li>• Inflationary pressures on these services - some working on the same budget for many years.</li> <li>• Increasing demand.</li> <li>• Lighthouse (the primary commissioned service) not delivering to the agreed standard.</li> <li>• Additional demand on victim support services; particularly DA and SV.</li> <li>• Significant additional reporting requirements for compliance purposes.</li> <li>• Failure to hear the victim's voice may mean services do not meet the actual need.</li> </ul>		<ul style="list-style-type: none"> <li>• Failure to support and protect, victims particularly vulnerable victims – PCP Priority 1 (SR2).</li> <li>• Failure to reduce harm.</li> <li>• Loss of public confidence in the PCC.</li> <li>• Damaged relationships with Constabulary and partners.</li> <li>• Non-compliance with Government grants.</li> <li>• Reduction or withdrawal of victims grant from Government.</li> <li>• Failure to devolve further funding/commissioning.</li> </ul>	
MITIGATION			
Controls	Review date	Owner	Commentary / Controls updates
<ul style="list-style-type: none"> <li>• Commissioning Strategy</li> <li>• Victim Services recommissioning for 2025/26</li> </ul>	Mar-24 Mar-24	Director of P&P Director of P&P	<ul style="list-style-type: none"> <li>• Commissioning Plan due to be signed-off at the Victim Services Recommissioning Board in Mar-24.</li> <li>• Southwest Police Procurement Services (SWPPS) will commence process in Mar-24 with decisions to be made in Summer 24.</li> <li>• First phase of the review looked at the Safeguarding aspect of LSU. The increase in these resources may reduce some demand from the commissioned part of the. ASP have provided a further response on the commissioned part of the service but a decision will be made in the new PCC term.</li> </ul>
<ul style="list-style-type: none"> <li>• Lighthouse victims' service jointly established with the Constabulary: service under joint review.</li> </ul>	May-24	Director of P&P	
<ul style="list-style-type: none"> <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>• 6-monthly monitoring of services financial returns.</li> <li>• Scan and apply for additional funding as available.</li> <li>• Lobbying to increase funding for Victims and Prisoners Bill. Pursuing funding from MoJ related to Victim's Code of Practice.</li> <li>• Therapeutic services – working with Integrated Care Board to support through one-off funding and remodelling of service offer.</li> <li>• One-off funding for support for services to mitigate inflationary pressure.</li> <li>• Independent evaluation of DRIVE to demonstrate value of the programme and secure further funding.</li> </ul>	Apr-24	Director of P&P Director of P&P  CFO Director of P&P Director of P&P  Director of P&P / CFO  Director of P&P / CFO Director of P&P	<ul style="list-style-type: none"> <li>• Data sharing in place. Initial stakeholder engagement has happened with key partners (OPCC, ASP, LAs). Secondary stakeholder engagement due to take place through March via qualitative interviews and wider surveys.</li> </ul>

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to support delivery of effective and efficient collaborations with other forces	SR7	Chief of Staff	5	3	15
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			5	3	15
			Mitigated Risk change:		
Cause	Impact				

<ul style="list-style-type: none"> <li>● Challenges with staff retention and capacity in South West Forensics.</li> <li>● Ineffective governance and scrutiny over existing collaborations – particularly SWROCU.</li> <li>● NPAS is particularly challenging.</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> </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>			
<b>Controls</b>	<b>Review date</b>	<b>Owner</b>	<b>Commentary / Controls updates</b>
<ul style="list-style-type: none"> <li>● Regional Collaboration Advisor</li> <li>● Scrutiny of services provided through collaborations through Governance and Scrutiny Board.</li> <li>● External review of SW Forensics was commissioned.</li> <li>● South West Regional PCCs are politically aligned and have agreed to collaborate.</li> <li>● Collaboration Governance.</li> <li>● SWAP are the Internal Auditor – working in partnership with other regional forces.</li> <li>● Regional ACC is in place (in line with HMICFRS recommendations).</li> </ul>		CoS CoS CoS CoS CoS CFO	<ul style="list-style-type: none"> <li>● Regional Collaboration Advisor started Feb-24.</li> <li>● SW Chief Constables and PCCs agreed to implement review recommendations and extra investment.</li> <li>● SW Regional Away Day PCCs confirmed commitment to existing collaborations.</li> <li>● SW Operational Board split into two to allow greater time for different parts of the collaborations.</li> <li>● Op Scorpion – regional anti-drugs operation – has been running (approximately) quarterly from Jan-22.</li> </ul>

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations or outcomes with other partners	SR8	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>● 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. This increases the risk of demand and funding requests moving to the ASC and OPCC.</li> <li>● OPCC unable to effectively support the growing number of partnership programmes.</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>● National review of CSPs</li> <li>● Violence Reduction Partnership (VRP) – funding ends Mar-25</li> <li>● Serious Violence Duty – data sharing a particular challenge. Overseen by temporary VRP Directorate.</li> <li>● Safer Streets 5 (2023) – two projects have a set end point but the third is a broader piece of work about reducing MVAWG. Project Manager is only funded until Mar-25. HO funding only confirmed for one year of 18 month project.</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>
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**MITIGATION**

Controls	Review date	Owner	Commentary / Controls updates
<ul style="list-style-type: none"> <li>● Violence Reduction Units (VRPs)</li> <li>● Serious Violence Duty governance</li> <li>● Governance of Community Safety Plans</li> </ul>	Mar-24	<ul style="list-style-type: none"> <li>VRP Director</li> <li>Director of P&amp;P</li> </ul>	<ul style="list-style-type: none"> <li>● New VRP structure in place with roles filled. SV Duty governance in place. SV Duty will be managed by this Directorate.</li> <li>● Need to improve OPCC oversight of these plans but that has to be considered in the context of the national review.</li> <li>● Initial version will be drafted prior to the PCC elections and it will be further reviewed post-election.</li> <li>● 5 CDPs went live in Sept-22. Aligned to local authorities and reporting to their boards.</li> </ul>
<ul style="list-style-type: none"> <li>● Partnership Strategy</li> <li>● Combatting Drugs Partnerships</li> </ul>	Apr-24	<ul style="list-style-type: none"> <li>Director of P&amp;P</li> <li>Director of P&amp;P</li> <li>Director of P&amp;P</li> <li>Director of P&amp;P</li> <li>CoS</li> <li>CoS</li> <li>Respective Strategic Groups</li> <li>CoS</li> </ul>	<ul style="list-style-type: none"> <li>● First draft of A&amp;S RR strategy being shared with partners. Aim for final sign off at May RR Board.</li> </ul>
<ul style="list-style-type: none"> <li>● A&amp;S Reducing Reoffending Board and Strategy</li> <li>● PP&amp;C team have leads for victims, CJS and reducing re-offending.</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>● Information sharing relevant to all partnership working; particularly CJ, reducing reoffending and VRPs.</li> <li>● PCC is a member of the Fire Authorities for Avon and Devon &amp; Somerset.</li> </ul>			



MEETING NAME	DATE	AGENDA NO
Joint Audit Committee	22/02/24	n/a 9
DIRECTORATE / DEPARTMENT	AUTHOR	COG SPONSOR
Chief of Staff Directorate Portfolio Management Office (PMO)	7975 James DAVIS Delivery Manager - Portfolio	DCC REILLY
NAME OF PAPER	PURPOSE OF THE PAPER	SESSION
Constabulary Corporate Risk Register Report	Information	Open

## 1. PURPOSE OF REPORT

This report provides the Joint Audit Committee (JAC) members with a summary of the latest Avon & Somerset Constabulary Corporate Risk Register. The content of this report was informed through fieldwork reviews of all corporate risks during **February 2024**. The focus of recent corporate risk reviews has been to understand new mitigating activities in delivery across the Constabulary and their potential impact on mitigated risk values. This report provides the comprehensive detail for JAC members for March.

## 2. CORPORATE RISK HEADLINES

The Corporate Risk Headlines for the March Joint Audit Committee Cycle are as follows.

- All 7 Corporate Risks have been reviewed in detail with the relevant Chief Officer Group lead with updated narrative for unmitigated risks and risk mitigations captured.
- The Q4 review of Corporate Risks proposes two change to the mitigated risk scores.
- Corporate Risk **PR/735 Finance** now has a mitigated risk score reduced from 20 to 15 (remains red RAG). This reflects Constabulary financial planning and the reporting of a balanced budget for 2024/25 and 2025/26 through the statutory MTFP process.
- Corporate Risk **PR/738 Infrastructure & Assets** now has a mitigated risk score reduced from 16 to 12 (now amber RAG). This reflects the approval of a Project Mandate at the January Portfolio Steering Board on 25/01/24 for the Electric Vehicle Infrastructure (EVCI) Project providing the authority to now develop our approach for medium to long term delivery.
- The table below provides an overview of the mitigated risk values for all corporate risks.
- There are some corporate risks whereby mitigations are in the early stages of implementation and that therefore the Constabulary is confident of reduced risk mitigation scores in time, and this has been reflected in the updated mitigation narrative.
- The full 7 x Corporate Risk records are attached to this report and include comprehensive updates on mitigating activities.
- The PMO has agreed with the DCC that it would be good practice to commit to an **annual review** of the 7 x Corporate Risks to ensure they capture the most appropriate themes and accurately describe the risk presented. This annual review will be driven by the PMO with the Chief Officer Group in Q1 2024/25 and considered an annual commitment within the Constabulary Strategic Planning Cycle.
- The PMO continues to be part of the **National Risk Management Forum** to understand emergent practice that could be deployed locally to further mature our approach.



Corporate Risk Mitigated Value Assessments		Impact				
		Negligible (1)	Minor (2)	Moderate (3)	Significant (4)	Severe (5)
Likelihood	Very likely (5)					
	Likely (4)				Information Governance, Data & Digital	
	Possible (3)			Governance	Service, Infrastructure	Finance, People, Confidence & Legitimacy
	Unlikely (2)					
	Very unlikely (1)					

### 3. QUARTERLY ANALYSIS OF THE ORGANISATIONAL RISK REGISTER

The Constabulary Risk Management process sees the identification and mapping of risk at two levels. The Corporate Risks are informed by Organisational Risks with the latter managed by local Directorates and Departments. As of 22/02/24, the Constabulary has identified **7 x Corporate Risks** (see Section 2) and **211 x Organisational Risks**. Organisational Risks are managed by the Improvement Consultant cohort and other local Directorate / Department “Super Users” working alongside the relevant SLTs. The PMO has new proactive process in place to drive organisational risk reviews with local Teams on a monthly basis.

The visibility of the Organisational Risk Register is maintained through our QLIK platform (Portfolio Application) which allows for live time analysis of risk records by the business. The graphics below show the overall number of risks identified by their risk type (essentially the first 6 x Corporate Risks) based on their mitigated assessment of the likelihood and impact of risk materialising.

The PMO continues to develop monthly **Committee Risk Reports** (copies available on request). These themed reports provide a focus for risk conversations in our formal Committee Meetings and an opportunity to capture updated mitigations, revised risk assessment scores, plan for future risk review dates and agree risk escalations where / if necessary.

The PMO also continues to support a monthly quality assurance exercise identifying risks whereby updates are overdue or due within the next four week period.

## Governance

The number of Governance risks has decreased from 16 to 15 since the last JAC but all mitigated values remain either amber (managed at Committees) or green (managed by Directorates).

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

## Financial

There number of Finance risks has decreased since the JAC from 9 to 8. Again, all mitigated values remain either amber (managed at Committees) or green (managed by Directorates).

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

## Service Delivery

The number of Service Delivery risks has increased from 90 to 95 since the December JAC report. However, the number of red RAG risks remains stable at 14. The defined Risk Management process suggests that red RAG risks could/should be escalated to the Constabulary Management Board for their resolution. This happened for the first time at the January Constabulary Management Board whereby a risk relating to the numbers of CID personnel aligned to the North of the Force compared to the South was escalated. The Constabulary Management Board was used to support wider discussion and a range of possible mitigations highlighted to the Chief Officer lead for the risk to explore before reporting back to the same forum in three months' time.

	LIKELIHOOD 🔍		IMPACT 🔍		
		1	2	3	4
5	1	-	2	3	-
4	-	5	8	9	-
3	-	5	12	12	-
2	1	6	10	12	2
1	4	1	-	1	1

### People

The number of People risks has decreased from 39 to 36 since the last JAC with the number of red RAG risks remaining 3.

	LIKELIHOOD 🔍		IMPACT 🔍	
		2	3	4
4	5	4	3	
3	1	6	3	
2	2	8	4	

### Information Governance, Data & Digital

The number of Information Governance, Data & Digital risks has increased from 34 to 41 since the last JAC reflecting some proactive risk management activity within the Information Technology Directorate. There are still 3 risks with a red RAG mitigated assessment.

	LIKELIHOOD 🔍	IMPACT 🔍				
		1	2	3	4	5
5	-	-	-	-	1	-
4	2	3	3	1	-	
3	1	-	12	4	1	
2	-	3	7	-	1	
1	-	1	-	1	-	

### Infrastructure and Assets

The number of Infrastructure and Assets risks has remained at 9. There are now zero risks for this theme with red RAG status.

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

Therefore these “heat maps” indicate only small changes to the Organisational Risk landscape since the December Joint Audit Committee. These changes are largely reflective of the continued proactive review of the Organisational Risk Register on a monthly basis. Additional detail (including reports for specific risks) are available for IAC members on request.

## 4. RECOMMENDATIONS

There are no specific recommendations to present to the Joint Audit Committee. The report is submitted for information, observations, feedback, and questions.



Date of register 22/02/2024

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR000735	<b>Current Mitigated Score</b>	15
<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>	Nick Adams	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2024

<b>Corporate Risk Description</b>	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. 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.
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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

<b>Rationale</b>	<p>The financial context for Avon and Somerset includes the following:</p> <ul style="list-style-type: none"> <li>• Since 2010/11 it has been necessary for Avon &amp; Somerset to find more than £100M in revenue savings to balance our budgets, which is nearly a third of our size – there is no part of our organization that has not had to reduce to deliver savings.</li> <li>• In 2023/24 Avon and Somerset PCC will receive the equivalent of £211.10p in funding per head of population compared to a national average of £241.43p – a difference of £30.33p per person, or £52.9m in total.</li> <li>• Our funding position is even more stark when compared to those forces with one of the top 10 cities and measured by population size, of which Bristol is one. Across the other 9 PCC's representing one of these cities the average funding per head of population is £275.99, a difference of £64.89 per person, or £113.2m in total.</li> </ul>
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The PCC 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 reflects the first full year of sustaining the uplift in officer numbers having achieved our uplift target by March 2023. It incorporates all the inflationary pressures experienced through the current economic climate and includes new savings of £3.0M.

At the time the budget for 2023/24 was set the pace of the inflationary pressures we were experiencing meant it was not possible to identify all savings required to balance the budget by the time we needed to present the budget for approval. Consequently, we identified a residual deficit of £3.7m to be closed through either a use of reserves or identification of further savings in-year. These savings were identified and reported on as having been found by the end of Q1, thereby enabling us to balance our budget and protect our reserve position. The Medium-Term Financial Plan (MTFP) is updated annually to forecasts over a 5-year planning horizon. The last MTFP published in February 2023 looked out to 2027/28, while the MTFP being developed at this time looks out to 2028/98. 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 notifications (which includes an assumed £10 increase in precept in 2024/25), and thereafter assume smaller increases to both grant funding (+0.9% 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 our draft MTFP we predict a deficit of £8.0M in 2024/25, against which we have identified savings of £4.6m leaving a further saving requirement of £3.3m. We forecast this deficit will rise to £30.9M by 2028/29, against which we have identified savings of £7.1m, leaving a further saving requirement of £23.8m. At the time of this update (Dec 2023) we have identified further savings plans which we believe should substantially close the forecast deficit over the next two years. These will largely be achieved through targeted police staff headcount reduction.

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 & Somerset. Within this the cost of transitioning our fleet to electric vehicles, including the cost of managing a substantial program of work to install charging infrastructure, is beginning to be quantified. Managing this alongside our other ambitions without the provision of additional funding will place pressure on our capital funding and require us to challenge the timing and prioritization of some of our plans.

Our reserve levels are forecast to reduce across the medium term, particularly as we of these to fund our Capital Programme.

**Corporate Risk - latest assessment - mitigated risk**

<b>Mitigated Assessment</b>
<b>Mitigated Impact Score</b>
<b>Mitigated Likelihood Score</b>

15
5
3

<b>Rationale</b>
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**PMO Quarter 4 Mitigations Review**

This risk was reviewed with CFO Nick ADAMS in February. The Q4 review recognised the Constabulary is now reporting a balanced budget for 2024/25 and 2025/26 and has halved its saving requirements. Therefore, the mitigated risk value has been reduced in terms of

likelihood to a score of 3 the impact score remaining 5 (overall score 15 and still classified as red RAG). Through the strategic planning cycle and associated disciplines this risk is being actively managed and has reduced. We recognise there are still some savings to deliver and once realised there will be the continued iteration of savings plans to cover the medium and long term. We have mechanisms to monitor and track planned savings via Programme #6 as part of the Constabulary Portfolio of Change. This Programme will help us deliver savings but also identify funds for potential reinvestment. The basis of our updated mitigations reflects our activity to develop our formal 2024/25 Medium Term Financial Plan (MTFP).

Our MTFP provides the financial outlook, context, and resourcing principles for the annual budget setting process. It outlines, in broad terms, the specific service and funding issues over the 5-year period and how the PCC will, within these financial constraints, fund priorities and ensure financial sustainability and resilience. Our MTFP needs to be responsive to changing national and local conditions and is therefore a living document subject to annual review, with our current plan covering 2024/25 to 2028/29. Our MTFP reflects the tightened financial constraints within which everyone is now managing. The plan builds on the announcements made in the Governments police funding settlement in December 2023, reflecting the growth in grant funding and the assumption that the policing precept will increase by £10 p.a. for an average band D property in 2024/25. The plan then builds on these assumptions in subsequent years, forecasting that funding will increase by £49.6m/13.4% by the 2028/29 financial year.

These forecasts are made within the context that policing in Avon & Somerset Constabulary continues to be under-funded compared to our need and to comparable forces around the country. Our funding per head of population is below national average, and below the funding levels seen in those Force areas with one of the other core cities in England and Wales. The Government continues to confirm its intention to consult on the formula for the distribution of police funding, however this has not yet started by the time of this report being written. We remain hopeful that the Governments review of the police funding formula will address some of this imbalance. This plan also recognises growth in our costs. As of the end of March 2023, we have achieved the agreed our officer target headcount of 3,291 after delivering a net increase of 456 officers as our share of the national police officer uplift. In addition, we achieved recruitment of a further 40 officers to assist with national targets. Our plan also recognises growth in costs resulting from inflationary pressures, including significant increases in the costs of running our police buildings and in running our fleet of police vehicles, as well as the cost increases resulting from pay awards and pensions. At this stage our plan shows that our 2024/25 and 2025/26 revenue budgets are balanced after accounting for those savings already identified. The identification of new savings from 2025/26 and into the future remains and will require further work. The Constabulary has delivered more than £95m in savings since 2010/11 and has done so against a backdrop of already being underfunded compared to need.

**Earlier assessments**

**Mitigated risk score Q1 2023/24**

**Mitigated risk score Q2 2023/24**

**Mitigated risk score Q3 2023/24**

**Mitigated risk score Q4 2023/24**

	20
	20
	20
	15



Date of register 04/03/2024

### 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>	Jon Reilly	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2024

<b>Corporate Risk Description</b>
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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.

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.

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.

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.

### Corporate Risk initial assessment - unmitigated risk



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

20
5
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 previously sent a Task Force to visit Humberside Police to understand more on their approach called 'Right Person, Right Care'. This reflects the National Police Chiefs Council 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. This will 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 have commissioned a local Discovery Project to review Non-Core Demand which reported into our Design Forum in June 2023 with a new corporate project commissioned as part of our Strategic Five-Year Plan. We were aware of the recent national narrative further to the announcement of the Metropolitan Police to stop servicing mental health demand later in 2023. We continue to be in dialogue with local partners and stakeholders as we seek to introduce RCRP later this year having adopted a more cautious approach than other Forces to ensure the public were not adversely affected by the changes.

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. We have created an additional seventh Corporate Risk (reference PR/1436) to reflect this.

**Corporate Risk latest assessment - mitigated risk**

<b>Mitigated Assessment</b>
<b>Mitigated Impact Score</b>
<b>Mitigated Likelihood Score</b>

12
4
3

**Rationale**

**PMO Quarter 4 Mitigations Review**

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 as below with their latest trend information included in brackets.

- Crime Data Integrity (STABLE)
- Investigative Standards (STABLE)
- Rape & Serious Sexual Offences (IMPROVING)
- Response Timeliness (STABLE)
- Crime Prevention (STABLE)
- Protecting the Vulnerable (STABLE)

Performance against each of the Performance Control Strategy areas was provided as part of the IPQR update at the **January Constabulary Management Board**. A precis of this reporting is provided here as part of risk mitigations. Further information is available from the PMO on request noting by the time of the Joint Audit Committee on 21/03/24 a further update on the Performance Control Strategy will be available.

For **Crime Data Integrity** the key headlines are related to points of learning from local assurance.

- Requirements for Communications to identify crimes when closing logs and to create NICHE records.
- Requirement for the Incident Assessment Unit to better record crime types.
- Requirement for OICs to recognise additional crimes requiring or recording post initial classification.
- Supervisors to raise that additional crimes need recording where appropriate.
- New Quality Assurance Officers have started in January to support audit activity.
- Recognition of risk linked to oversight by Outcome Review Team on filing.
- Need to improve knowledge of Home Office Counting Rules.

For **Investigative Standards** the key headlines are:

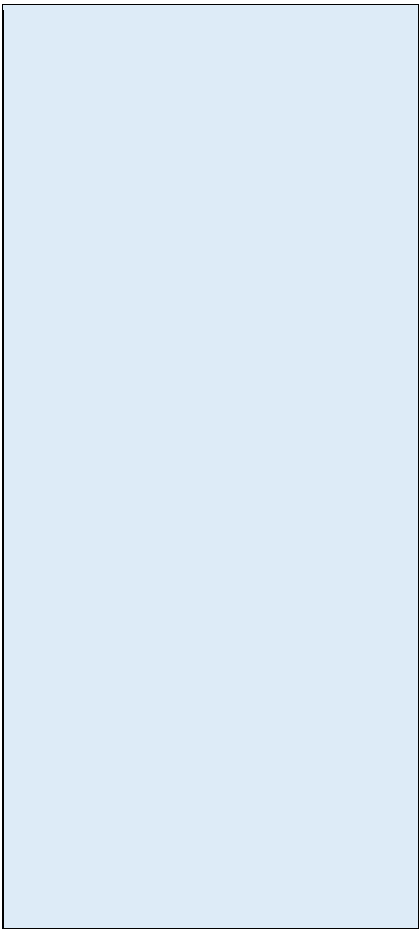
- 28-day review timeliness has reduced slightly in recent months.
- 28-day victim contact timeliness remains stable.
- Follow up satisfaction remains stable.
- We recognise that DGA compliance and 1st Administration Triage pass rates have worsened in recent months.
- The positive outcome rate for the Force remains relatively stable at 11.5% (positioned 29/43 nationally).

For **Rape & Serious Sexual Offences (RASSO)**, the key headlines are:

- Reported rape volumes have increased linked to improved crime recording.
- Rape charge rate continues to increase.
- Rape charge volumes also continue to increase.
- The median days for RASSO allocation timeliness remains close to / under 48 hours.

For **Response Timeliness**, the key headlines are:

- Immediate response SLA has continued to see notable improvements.
- Priority response within SLA has continued to see notable improvements.
- Call handling response challenges remain especially on the 101 secondary line.
- THRIVE template compliance is improving but remains low.



For **Crime Prevention** the key headlines are:

- Neighbourhood crime remains stable.
- Reported ASB volumes are showing good reduction.
- Problem Solving Plans are recognised as an area where quality needs to improve.
- Visibility appears to be strong overall.

For **Protecting the Vulnerable** the key headlines are:

- The non-compliant visit rate for RSOs has increased.
- The number of incomplete RSO risk assessments remains an area for improvement.
- The ICAT backlog remains high.
- Recognition of the DVDS backlog - demand centred on cases awaiting a decision.
- Number of CSODs applications awaiting a decision above 28 days remains stable.
- The DASH compliance rate is good at 91.9%
- BRAG compliance activity is improving - at 84%.

Addition points of note relating to this risk for Q4 include the establishment of the Operational Improvement Committee to help manage medium to long term areas of operational improvement. This is a new addition to our formal Constabulary Governance Framework with a TOR subject to final review in February / March and a set of clear KPIs for reporting. We also recognise the continued impact on university abstractions on Response service and the February 2024 precept decision of retaining 40 Officers above our Uplift target to help with our performance delivery.

Based on the updated assessment of service delivery and key performance metrics / inspections / reporting mechanisms, the Q4 assessment is for no significant change to the mitigated value of this risk score which will remain as Impact 4 x Likelihood 3 = Mitigated Risk Value =12. The risk mitigation score should reduce in 2024 (likelihood) as the benefits of the new Performance Framework and Operational Improvement Committee are realised in terms of delivering measurable service improvement.

**Earlier assessments**

Mitigated risk score Q1 2023/24
Mitigated risk score Q2 2023/24
Mitigated risk score Q3 2023/24
Mitigated risk score Q4 2023/24

12
12
12
12



Date of register 22/02/2024

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR000737	<b>Current Mitigated Score</b>	15
<b>Corporate Risk Title</b>	<b>Failure to grow, develop and then maintain the workforce and leadership culture, capacity and capability</b>	<b>Mitigated Impact Score</b>	5
<b>Corporate Risk Owner(s)</b>	Louise Hutchison	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2024

<b>Corporate Risk Description</b>	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

<b>Unmitigated Assessment</b>	20
<b>Unmitigated Impact Score</b>	5
<b>Unmitigated Likelihood Score</b>	4

<b>Rationale</b>	<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</li> </ul>
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achieve.

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

#### **Attraction and retention in an increasingly challenging marketplace:**

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

#### **Institutionalising inclusion, investing in leadership and culture:**

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

- Questions about the maturity and extent of our ability to use our data effectively to identify patterns or early warning signals to enable targeted and tailored intervention

Corporate Risk - latest assessment - **mitigated risk**

<b>Mitigated Assessment</b>
<b>Mitigated Impact Score</b>
<b>Mitigated Likelihood Score</b>

15
5
3

**Rationale**

**PMO Quarter 4 Mitigations Review**

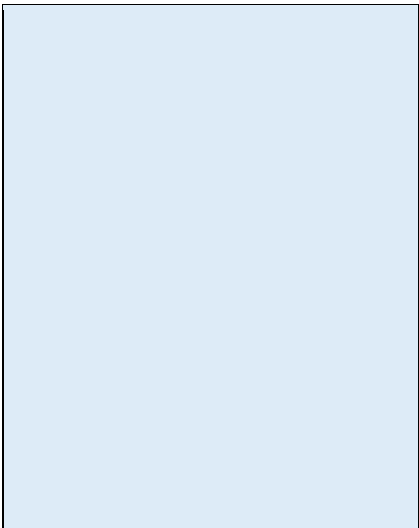
The Corporate Risk for People was reviewed with Lou HUTCHISON in February. The main focus for the updated mitigations this quarter are as follows:

- Progress of Programme #4 - Building the Foundations for a Skilled Workforce.
- Leadership Model implementation.
- Workforce Planning benefits.
- Trauma Informed activity.
- Leadership Events.

**Programme #4** is one of the eight formal programmes mapped on the Constabulary Portfolio of Change and provides central co-ordination to a number of live projects. A Programme Highlight Report was submitted to the Constabulary People Committee on 08/02/24 providing an update on the status of these projects. The majority of projects remain on track, and these are: Occupational Health Review, First Line Leadership, Organisational Workforce Plan, Neighbourhood & Partnerships Training Hub, Learning Transformation Strategy. There are emerging risks relating to the Role Based Access System (RBACS) work and Recruitment Improvement activity although noting the latter is due to formally close at the Portfolio Steering Board in March. The Programme lead has identified a range of milestones to be completed in the next reporting period including (1) completion of recruitment processes for the Occupational Health Review (2) Scheduling of leaders of the Futures and Launchpad Courses for First Line Leadership (3) A detailed project plan for the RBACS work (4) Progression of the Workforce Plan (5) Finalisation of revised policy and guidance documents for recruitment (5) Finalisation of the Neighbourhood & Partnerships Directorate Training Needs Assessment (6) Clarity on the progression of the Learning Transformation Strategy.

The **First Line Leaders Programme** activity continues. The Future Course (two days for Acting Sergeants) has been rolled out and over 100 Officers have completed the course. The Launchpad Course (five-day course for newly substantive Sergeants) has been launched with approximately 40 Officers completing to date. The Accelerator Course (three-day course for Sergeants) is being piloted in February and rolled out thereafter with 56 Officers booked until the end of the financial year. Good feedback has been received on the courses. The Target Team Leadership Model is integrated in the above work and is available on the Leadership Academy Application. The Target Team Leadership Model, how to use it and its importance is presented to all leaders attending the Force Leadership Days. In addition, there are approximately 15 bite size on demand learning videos available on the Management Toolkit.

The **Workforce Planning Team** continues to develop the first Organisation Workforce Plan (due autumn 2024). This will afford multiple benefits including (1) Alignment of the workforce to the Constabulary strategic imperatives (2) The development of employee skills to



adapt and remain responsive to the changing demand landscape (3) Accurate forecasting of workforce requirements to reduce recruitment needs and training costs (4) Flexibility to adapt to changes in the external environment (5) Right people with the right skills deployed in the right roles (6) Active promotion of diversity and inclusion (7) Identification of workforce gaps in advance.

The formal corporate change project for **Trauma Informed Policing** continues its work with ROCKPOOL consultancy ahead of the development of an Outline Business Case scheduled for the August Portfolio Steering Board on 29/08/24.

**Constabulary Leadership Events** commenced in November and complete in February. These events have proved extremely valuable to bring together leaders in the organisation for a shared understanding of our strategic overview and plans to achieve outstanding policing. The Leadership Events have helped provide clarity of how our mission, values and vision are linked, the definition of outstanding policing framed through a series of public, organisational, people and finance outcomes and the opportunity for all leaders to identify the specific tactical things they can achieve in their role in support of our five strategic imperatives.

After the Q4 review it has been decided that the mitigated risk value would remain as 15. Although a large range of activity has been documented, it is noted that for a significant amount, it remains relatively early in its development and implementation. Therefore, it could be one or two years before we can confidently expect to see a reduction in the likelihood score.

**Earlier assessments**

Mitigated risk score Q1 2023/24
Mitigated risk score Q2 2023/24
Mitigated risk score Q3 2023/24
Mitigated risk score Q4 2023/24

15
15
15
15



Date of register 22/02/2024

### 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>	4
<b>Corporate Risk Owner(s)</b>	Nick Adams	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2024

<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. 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 - Digital and Data.</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

<b>Rationale</b>	<p>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.</p> <p><b>Estate</b></p> <p>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</p>
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about what our people need from their office environment. These considerations are reflected in our estates strategic plan, presented to the Constabulary Management Board in August 2023, and to the PCCs Governance and Scrutiny Board in September. The cost of our buildings has increased significantly, driven by inflationary pressures on the costs of utilities and in the cost of business rates following the changes which were implemented with effect from April 2023. We have some specific challenges within our estate which are informing our forward plans. In particular we are progressing decisions in relation to our estate in South Somerset (Yeovil and Chard) 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. We are also at various stages of project delivery around our estate in Bath, Central Bristol (Trinity Road), South Bristol (Broadbury Road) and Minehead. 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. We have seen improvement in manufacturing of vehicles, but reliable delivery still remains 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. These challenges remain but should become less acute as replacement vehicles are brought into the fleet. Over the medium term we recognize that it will be necessary to transition our fleet gradually to alternative fuel, with the majority expected to transition to electric by 2030, reflecting the pace at which the market is transforming its manufacturing capabilities. This will require significant investment in charging infrastructure, as well as careful management around training and operational deployment all of which will need to be effectively co-ordinated.

**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>
<b>Mitigated Impact Score</b>
<b>Mitigated Likelihood Score</b>

12
4
3

**Rationale**

**PMO Quarter 4 Mitigations Review**

Programme #8 within the Constabulary Portfolio of Change (Estates & Fleet Fit for the Future) continues to act as the mechanism that delivers multiple activities that help mitigate this risk. There have been a number of developments in the last reporting period for JAC members to consider.

- At the January Portfolio Steering Board, we heard some initial strategic considerations for the development of the HQ site. Although these represent initial possibilities and are still not being managed as formal change activity, it was a good opportunity to hold consensus plenary discussions with senior stakeholders to understand their appetite for the future development of our estate in Portishead. This information is also being shared with colleagues in the OPCC through the Governance & Scrutiny Board on 14/03/24.
- Building works have now commenced for the Bristol Broadbury Road Project noting that a formal Project Exception Report is being tabled at the Portfolio Steering Board on 28/03/24.
- Plans to progress the sale of Bristol Trinity Road to The Guinness Partnership have continued with the sale completing late February.
- For both the Yeovil Horsey Lane and Bath Plymouth House schemes, our Project Teams are actively progressing Outline Business Cases to come forward for approval in April and May respectively. These projects involve the refurbishment of existing buildings and the procurement therefore of contractors to complete this work for us. A Final Business Case is being presented in March to progress the refurbishment of the Seahorse Centre in Minehead.
- We are now standing up a Programme of Work specifically for Electric Vehicle Charging Infrastructure (EVCI). This represents change activity being delivered over the longer term to deliver both infrastructure and assets but also to enable the wider impact of the implementation of electric vehicle to be managed through training reflecting changes in technical requirements and cultural changes. This is evidence of our ability to plan ahead and mitigate wider environmental / horizon risks that we face.

Based on the updated position of our work on Programme #8 and the clear approach now approved for the EVCI work (Project Mandate approved at Portfolio Steering Board in January) the risk mitigation score has been revised back to Likelihood 3 x Impact 4 = 12 (amber RAG). Our latest assessment reflects that we are managing risks as far as possible in respect of the delivery of a complex Estates Delivery Plan.

**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
16
12

# AVON & SOMERSET CONSTABULARY

## Corporate Risk Register



Date of register 22/02/2024

### 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>	Nick Adams, Nick Lilley, Ellena Talbot	<b>Mitigated Likelihood Score</b>	4
		<b>Date of Risk Review</b>	31/05/2024
<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 its 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. 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 &amp; Data Ethics, and related functions, to ensure innovation is secure, ethical, and compliant.</p>		

### Corporate Risk initial assessment - unmitigated risk

<b>Unmitigated Assessment</b>	20
<b>Unmitigated Impact Score</b>	5
<b>Unmitigated Likelihood Score</b>	4
<b>Rationale</b>	<p><b>Information Governance</b> – The Constabulary employs an experienced Head of Compliance who is also the Force Data Protection Officer, with the current role holder having started in Force in August 2023, prior to which we relied on external support for an interim period following the previous post holder leaving the organization in 2022. While we have an established information governance and</p>

compliance team, embedded within our legal and compliance directorate, we recognise that there is more that we can do to mature our organisational approach to information governance – particularly in continuing to raise awareness of the responsibilities everyone has in managing this, and willingness and appetite to balance risk against opportunity in the use of data to unlock insight and opportunity. Management of Police Information (MOPI) and Criminal Procedure and Investigations Act (CPIA) compliance remain an ongoing focus for the Constabulary, as does the application of crime recording rules as measured through our Crime Data Integrity (CDI) work – the latter in particular being a focus of current improvement activity.

**Data informed decision making** – In many ways Avon & Somerset has a successful track record in using our data to build insight and inform decision making – democratizing this through the provision of tools to all officers and staff across the organization. However, we recognize that this has been achieved despite the complex data architecture we have in place, where data is held in multiple systems – thereby compromising our ability to confidently build a single view of the data we hold to inform our decision making and planning activities. Data literacy across the organisation is improving but will continue to remain an area where we will want to do more to fully realise our ambition to become more data driven as an organisation.

The Constabulary has made 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.

### Corporate Risk latest assessment - mitigated risk

Mitigated Assessment	16
Mitigated Impact Score	4
Mitigated Likelihood Score	4

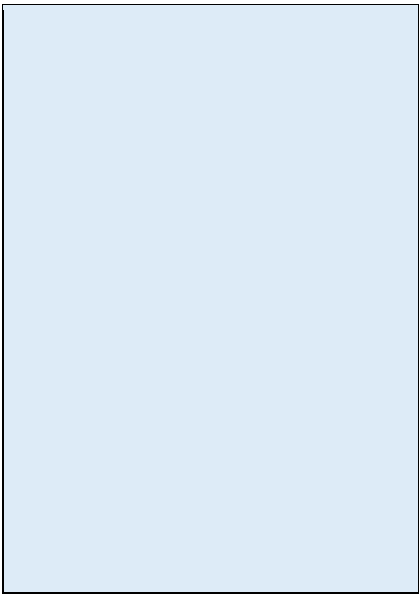
Rationale

#### PMO Quarter 4 Mitigations Review

Updated risk mitigations were received with Nick ADAMS, Nick LILLEY and Ellena TALBOT in February.

We recognise that there are several aspects of **incremental technological improvement** to highlight to JAC members since the last meeting in December.

These include the transformation work our Information Technology Directorate continue to undertake to review our infrastructure and moving more and more of our services into the CLOUD. This provides the Constabulary with more visibility and control of our data. Additionally, we have conducted a high-level review of our QLIK capability and explore some opportunities around data platforms but have much more work to do here. Local conversations in relation to Microsoft Power Business Intelligence and QLIK continue. We recognise that we have opportunities to strengthen our governance of data in AZURE through our E5 licenses and notably NICHE will be fully in the CLOUD later in 2024. As part of our formal Constabulary Portfolio of Change, work continues on our new ORACLE ERP solution which will lead to the replacement of legacy HR and Finance systems. This will provide us with a significant uplift not only in technology terms but also in terms of roles and access to information. Also managed through our Portfolio is the Digital Evidence Management (DEMS) activity. Here, a Final Business Case is to be presented for approval through our March governance meetings of the OPCC Governance & Scrutiny Board and Constabulary Management Board (CMB). DEMS will improve our handling of digital evidence and the ongoing technology roadmap gives us further opportunity to upgrade and replace capabilities and improve our compliance and governance. The Implementation of Identity & Access Management (IAMS) in 2023 provided more control over starters / leaves and Roles Based Access Controls (RBACS - Final Business Case due at Constabulary Management Board on 28/03/24) will also boost our ability to



oversee access to data.

We recognise there are a range of other assurance mechanisms designed to ensure we adhere to national design patterns and blueprints and technical security standards and these are inherently designed to give us the ability to maintain control of our assets. We understand there will be more work to do around ethics and Artificial Intelligence (our Ethics Committee will need to consider). In the meantime, our Force is bound the NPCC Covenant for using Artificial Intelligence in Policing (six principles: Lawful, Transparent, Explainable, Responsible, Accountable, Robust) and later in March there will be a similar covenant covering third party suppliers.

With regards to **Information Governance**, the Information Governance Framework was agreed at the Confidence & Legitimacy Committee in December with implementation now managed through a Delivery Plan. A recent SWAP audit linked to ROPA activity and identified some issues (data retention) and we will respond to any clear areas for improvement that are identified. We have an ICO Inspection planned in relation to Data Breaches - the date is still to be advised at the time of writing - but we expect to be in a reasonable position. We have not had many ICO referrals as expected (following ICO guidance) - we welcome the inspection and the assurance opportunities this brings. We also are due contact from the Biometrics Commissioner (again dates to be confirmed) which may provide additional points of learning for action as required.

The risk mitigation scores remain unchanged for Q4 but there is an expectation for the likelihood assessment to decrease in 2024 as the tangible governance changes are landed.

**Earlier assessments**

**Mitigated risk score Q1 2023/24**

16

**Mitigated risk score Q2 2024/24**

16

**Mitigated risk score Q3 2023/24**

16

**Mitigated risk score Q4 2023/24**

16

# AVON & SOMERSET CONSTABULARY

## Corporate Risk Register



Date of register 22/02/2024

### 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>	Nick Adams, James Davis	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2024

<b>Corporate Risk Description</b>	<p>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.</p>
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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

<b>Rationale</b>	<p>The Constabulary adheres to the Chartered Institute for Public Finance Accountants (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.</p> <p>The principal statutory framework within which Constabulary operates, includes the following:</p>
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- 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. Locally we have a joint scheme of governance in place between the Police and Crime Commissioner and the Constabulary, through which we set out how we will conduct business efficiently and effectively in accordance with the statutory framework within which we operate. Earlier in 2023 it was recognised that the capacity at Chief Officer level to oversee planning and performance management has been challenging to manage, with limited capacity to lead the breadth of organisational activity across the Chief Officer portfolio. To address this a third ACC role was introduced in the spring of 2023, to head up our “Strategic Planning & Performance” portfolio.

Across the South West region there are several collaborative partnerships in which Avon and Somerset is a member. These include operational functions such as the South West Regional Organised Crime Unit (SWROCU), South West Forensics (SWF) and organisational functions such as the South West Police Procurement Service (SWPPS). Each of these have their own governance and oversight arrangements, which ultimately report into a regional strategic board where regional PCC’s and CC’s retain oversight. While these arrangements exist, it is recognised that more could be done to clarify the governance arrangements, particularly to ensure that the provide clarity in the support and enabling of performance and strategic objectives.

Corporate Risk - latest assessment - **mitigated risk**

<b>Mitigated Assessment</b>
<b>Mitigated Impact Score</b>
<b>Mitigated Likelihood Score</b>

9
3
3

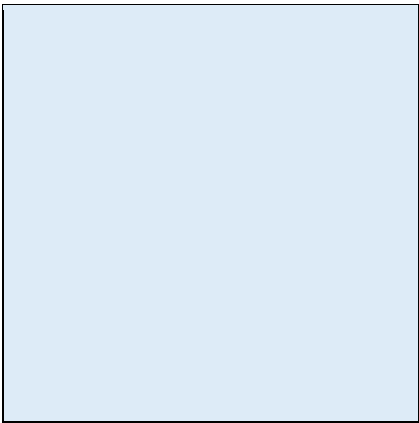
<b>Rationale</b>
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**PMO Quarter 4 Mitigations Review**

The PMO continue to own and manage Constabulary Governance processes. There are limited additional mitigations to report to JAC members further to those advised through previous reporting.

During January, the PMO has looked to further implement guidance and standards from the Chief Officer Group applicable to all meetings across the Constabulary Governance Framework to review some of the logistics and behaviours. These include the submission of shorter papers with Executive Summary sheets to help frame content, the review of agenda items with the PMO and Meeting Chair in advance of the meeting, ensuring all attendees prepare accordingly before attending (reading of papers) and arrange representation where required and the limiting of the identification of formal actions noting the ability of action setting to generate additional capacity issues.

The Strategic Planning and Change Team (including the PMO) are still to explore a potential governance gap at "Programme Board" level. Currently, Programmes from the Constabulary Change Portfolio provide brief quarterly updates at specific Committees but it is recognised this does not afford the opportunity to support stakeholder debate and discussion on key points of delivery.



The Operational Improvement Committee TOR will be subject to a further review with the ACC Chair and February / March to ensure its objectives are clear and add value to our service delivery.

The Constabulary Governance Framework remains relatively "stable" in that all supporting process and documentation is in place and the PMO have diarised all meetings up to and including March 2025.

The PMO is responsible for the development and publication of the Constabulary 2024 Annual Scheme of Governance report and time is set aside to complete this activity in April.

Therefore, there are no changes suggested to the risk mitigation scores for PR/740 at this stage – the assessment remains as 3 x Impact and 3 x Likelihood. However, the likelihood score for this risk is expected to reduce in 2024 as the new standards are adhered to and final questions in relation to Programme reporting and Operational Improvement are resolved.

**Earlier assessments**

<b>Mitigated risk score Q1 2023/24</b>
<b>Mitigated risk score Q2 2023/24</b>
<b>Mitigated risk score Q3 2023/24</b>
<b>Mitigated risk score Q4 2023/24</b>

9
9
9
9





Date of register 22/02/2024

### Corporate Risk - overview information

<b>Corporate Risk URN</b>	PR001436	<b>Current Mitigated Score</b>	15
<b>Corporate Risk Title</b>	<b>Decreasing public confidence and legitimacy impacts negatively on service delivery.</b>	<b>Mitigated Impact Score</b>	5
<b>Corporate Risk Owner(s)</b>	Jon Reilly	<b>Mitigated Likelihood Score</b>	3
		<b>Date of Risk Review</b>	31/05/2024

<b>Corporate Risk Description</b>
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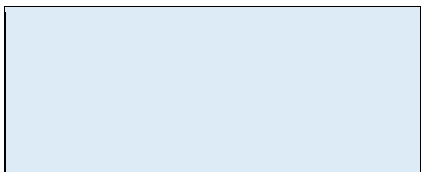
The latest public confidence survey indicates the lower levels of public confidence with a figure of 66.5% for the last 12 months compared with a figure of 77.7 % for the previous 12 months (based on the question "Taking everything into account I have confidence in the Police in this areas").

This latest result is delivered against a national narrative from the Casey Review. The review discussed whether leadership, recruitment, vetting, training, culture, and communications support the standards the public should expect. It made recommendations for how high standards can be routinely met so that levels of public trust and confidence can be restored and maintained. We are clear that the report is potentially one of the most important moments for UK Policing in a generation. The wider coverage of the report described widespread racism, sexism and homophobia throughout the Metropolitan Police systems and culture. The report dealt with much more than discrimination and Baroness CASEY has provide a succinct diagnosis of her report.

1. Services to women and children are not good enough.
2. Policing is at its most threadbare closest to the frontline – closest to the public.
3. There is institutional racism, sexism, and homophobia.
4. The Metropolitan Police needs to clean itself up and must root out the bad.

The report was not written about Avon & Somerset Police but under the same test criteria we need to understand how we would measure up. We reflect that many parts resonate, and we acknowledge elements that are true for us. We are committed to confronting and addressing them. The inclusion of this Corporate Risk reflects the various mitigations we have identified and work outstanding to deliver.

Aside from CASEY, the scope of Police delivery remains at the forefront of national debate with the recent focus on the Humberside Right Care Right Person model and announcement from the Metropolitan Police Service to move back from supporting incidents of mental health later in 2023 with wider interpretations how this is out of kilter with founding PEEL principles of wider community wellbeing.



There remains continued media interest in local disciplinary hearings managed by Professional Standards with outcomes published via local media outlets. We recognise how some local cases would have caused concern with the public. We understand that our own culture will directly impact on how the public feels about us. We are also aware of the impact of complaints and the impact on complainants and their levels of confidence.

**Corporate Risk initial assessment - unmitigated risk**

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

20
5
4

**Rationale**

The unmitigated assessment score of 20 is based on the combination of a number of considerations that are interlinked. These include the latest declining public confidence figures, the publication of the CASEY Review and the wider implications for UK policing and the recognition of local misconduct and cultural issues within Avon & Somerset. The aggregation of these creates a high unmitigated risk assessment whereby the continued legitimacy of the Constabulary could be subject to public debate.

**Corporate Risk - latest assessment - mitigated risk**

<b>Mitigated Assessment</b>
<b>Mitigated Impact Score</b>
<b>Mitigated Likelihood Score</b>

15
5
3

**Rationale**

**PMO Quarter 4 Mitigations Review**

The Constabulary position on updated mitigations in respect of public confidence and legitimacy reflects the January 2024 Specified Information Order submission tabled at the Constabulary Management Board which highlights planned action to drive performance in respect of Priority 4 in the Police & Crime Plan. Here improvements are captured against six headings and some examples of planned improvement activity is reflected.

Representative workforce

We have a clear focus around recruitment of a diverse workforce through the Outreach team and Talent who continue to identify and break down barriers and perceptions that may prevent people from diverse communities from joining the police service. We work with the Driving Vehicle Standards Agency (DVSA) and Army / Armed services to review the validity of non-UK driving licenses in our eligibility for Police Officer roles. Our Talent Team make contact with ethnically diverse candidates who have withdrawn from the Police Officer recruitment process with limited or unknown reasons, to invite discussions around any perceived barriers/blockers or concerns. We review data to understand the reasons/concerns across our workforce why individuals/groups choose 'prefer not to say' or do not disclose their

ethnicity on our HR records, in our annual People Survey, and on our National Black Workforce survey. We have plans to re-launch of the 'Safe to Say' campaign, which looks at equality declarations across the workforce to support the organisations representative workforce plans to attract the best talent from a diverse pool of candidates. There is ongoing development of Staff Networks to ensure collaboration, consistency, and alignment to support the Force strategy. There is ongoing compliance of our accreditation status with the National Equality Standard – reaccredited in May 2023 for three years and seeking to become accredited in 2024 for national Living Wage Employer.

#### Inequality and Disproportionality

We continue the programme of work in relation to the recommendations within the Identifying Disproportionality Report and the Police Race Action plan, and in alignment with the development of an organisational Anti-Racism Strategy. Implementation of a deferred prosecution model is underway; our stop and search policy is being developed; Race Matters CPD for front-line staff is underway and a proposal for an advisory and scrutiny function has been drafted. We continue to work with our communities to identify opportunities for change and improvement towards our ambition to be an anti-racist organisation. Following the Lime Culture review to support our response to sexual misconduct and ensure internal responses are effective; appropriate; victim focused; and understood by staff across the organisation, a Sexual Misconduct Liaison Officer has been appointed to oversee the future support to both victims and witnesses of sexual misconduct in the workplace. A new Sexual Harassment Policy has been produced providing guidance around responsibilities and reporting, the misconduct process, and support and advice. The rollout of a First Line Leaders programme to all Line Managers to develop the skills of leadership, including a section on culture and the skills needed to promote positive working environments in the workplace. Positive Action work programmes are carried out to support internal Police Officers within the Promotion Board process, with eligibility only for those from under-represented groups.

#### Use of Police Powers

There is the ongoing review of use of force training to ensure this reflects topical issues and trends arising from scrutiny panel findings and recommendations. We are working to support young people to better understand their rights around stop and search, and to improve relationships between police and young people. We are implementing of a joint Use of Force and Stop Search data publication on the external force web site to increase visibility and transparency. Situational based training (Police Powers Situational Training) has been piloted as per the college of policing requirements and our license has been signed off. Development of a stop and search policy for ASC (as opposed to just APP) is underway and will be informed by both internal and community insight. A localised audit to better understand disproportionality within stop and search has been completed. A task and finish group has been developed to review compliant handcuffing for the force and to consider potential improvement activity. We are responding to recommendations made by HMICFRS in the 'Report on the Criminal Justice Alliance's super complaint – Section 60 of the Criminal Justice and Public Order Act 1994 and independent community scrutiny of stop and search.'

#### Complaints

We have continued investment in the upskilling of complaint handlers to improve quality of complaint investigations. There is ongoing improvement and assurance work by PSD to enhance the complaint handling process and investigations. There is also ongoing PSD analysis around understanding any disproportionality within the complaints process utilising automation. The Lived Experience Advisor role is being used regularly in all discrimination investigations, where appropriate, to provide support and guidance around PSD matters. We are building on automation developments tested for Business Interests within the complaint handling processes to improve efficiency and reduce demand on staff where robotics can be utilised instead. We are strengthening understanding and increasing use of the Reflective Practice Review process relating to staff conduct matters across the wider organisation. We continue to develop a focus on inclusion and diversity within the Professional Standard Department with ongoing monitoring and analysis of data to understand any disproportionality within the complaints, misconduct and vetting outcome process. We are making preparations for changes to the

misconduct regime, for example divesting authority to individual forces to chair police officer hearings.

#### Data & Information

We are developing an Artificial Intelligence strategy along with supporting guidance to understand and respond to the threat. There is ongoing focus work to support frontline staff to record self-defined ethnicity (SDE). We can demonstrate the development of a new Case Management System to bring about improvements to the management of Subject Access Requirements (SARs) and to sustain current compliance rates. We are facilitating the external annual IT health check which will help to identify improvement activity around network access, remote working, operating systems, and other IT infrastructure. The implementation of a new Information Governance Framework that will provide a self-service for users where low risk criteria are identified and escalate medium and high-risk criteria to a specialist team for advice, guidance, and support. The Data Quality Group continues to focus improvement activity on crime recording, file quality, duplicates, and unusable information. We are implementing a new policy on revealing and disclosure of convictions, cautions and other investigations (criminal or misconduct).

#### Scrutiny, performance and learning

The Constabulary has introduced an Organisational Learning process built around the ability of the wider organisational to submit examples of organisational learning for assessment and communication. A review of scrutiny and scrutiny panels was completed in 2023 and a new cross-vulnerability scrutiny panel met for the first time in January 2024 which includes CPS and other independent partners as well as the Police.

Finally, the latest mitigations reflect the recent Channel 4 Story Films documentary series. Fundamental to us being able to deliver our vision of outstanding policing for everyone is the public having trust and confidence in the police. One of our values is 'Courageous'. If want to demonstrate legitimacy and win back trust and confidence, we must be courageous in our willingness to be transparent with the people we serve. This was at the forefront of our minds when, four years ago, we made the decision to take part in the Channel 4 documentary focussing on the work of our Professional Standards Department, including our counter-corruption team. We believe that inviting a camera crew into your Professional Standards Department to understand how we handle allegations of misconduct demonstrates a significant commitment to transparency. The aim was to show we are not afraid of the things we get wrong; we are not afraid to own them and put them right and make difficult decisions along the way.

There are no planned changes to the mitigated risk value after the Q4 review. However, there is significant activity being delivered as described above and as this matures, we should expect to see the risk mitigation value decrease later in 2024.

#### Earlier assessments

Mitigated risk score Q1 2023/24

Mitigated risk score Q2 2023/24

Mitigated risk score Q3 2023/24

Mitigated risk score Q4 2023/24

15
15
15
15



# Joint Audit Plan for Avon and Somerset Police

Year ending 31 March 2024

Police and Crime Commissioner and  
Chief Constable for Avon and Somerset

7 March 2024

# Contents



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Section	Page	
Key matters	3	The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the PCC and/or Chief Constable or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.
Introduction and headlines	5	
Significant risks identified	7	
Group audit scope and risk assessment	11	
Other matters	12	
Our approach to materiality	13	
IT Audit Strategy	15	
Value for Money Arrangements	16	
Audit logistics and team	17	
Audit fees and updated auditing standards	18	
IFRS 16 'Leases' and related disclosures	20	
Independence and non-audit services	21	
Communication of audit matters with those charged with governance	22	

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# Key matters

## National Policing context

The police service faces an array of challenges. Levels of public trust are at historically low levels – a consequence of recent scandals (and repeated failures to address these) and a general and widespread belief that the police cannot adequately deal with crime. While overall levels of reported crime have declined over the last 10 years, so too have charge rates. In the period, police resources have been stretched by the combination of increasing crime complexity and growing non-crime demands.

Police spending has increased significantly in recent years, largely to support the successful recruitment of an additional 20,000 police officers. The decline in the charge rate has been halted, and the absolute number of charges increased in 2022/23 for the first time since 2013/14. Similarly, forces are increasing their focus on sexual assaults, while aiming to reduce the amount of time spent on non-crime demands such as responding to mental health incidents.

However, there is considerable uncertainty about the long-term impact of the additional officers. Forces are under financial strain to maintain officer numbers, while rapid recruitment has led to concerns over the adequacy of vetting arrangements and the burden placed on supervising officers. It will take time to assess whether these changes can lead to a sustained increase in the number of charges, and improvements in public trust.

Our recent value for money work has highlighted a growing number of governance and financial stability issues at a national level, which is a further indication of the mounting pressure on audited bodies to keep delivering services, whilst also managing transformation and making savings at the same time. In planning our audit, we have taken account of this national context in designing a local audit programme which is tailored to your risks and circumstances.

Reference: <https://www.instituteforgovernment.org.uk/publication/performance-tracker-2023/police>

## Audit Reporting Delays

Against a backdrop of ongoing audit reporting delays, in October 2023 PSAA found that only five local government accounts had been signed by the September deadline. In June 2023 the Public Accounts Committee (PAC) also produced a report setting out their concerns over these audit reporting delays. We issued our report [About time?](#) in March 2023 which explored the reasons for delayed publication of audited local authority accounts.

In our view, to enable a timely sign off of the financial statements, it is critical that draft local authority accounts are prepared to a high standard and are supported by strong working papers.

## Changes in IT systems – New Financial Ledger

We are aware that a new financial ledger system is planned for implementation in October 2024. This will not impact the 2023/24 financial statements audit as the existing ledger system will be used to prepare the financial statements. We will be in close conversation with management to understand whether this planned change is on track and to assess how this will impact future audits, alongside our work this year.



# Key matters - continued

## Our Responses

- As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Our proposed work and fee, as set out in this Audit Plan has been agreed with the Chief Finance Officers.
- To ensure close work with our local audited bodies and an efficient audit process, our preference as a firm is work on site with you and your officers. Please confirm in writing if this is acceptable to you, and that your officers will make themselves available to our audit team. This is also in compliance with PSAA contract guidance which requires us to commit to onsite working.
- We would like to offer a formal meeting with the Chief Constable and PCC twice a year, and with the Chief Finance Officers Quarterly as part of our commitment to keep you fully informed on the progress of the audit.
- At an appropriate point within the audit, we would also like to meet informally with the Chair of your Joint Audit Committee, to brief them on the status and progress of the audit work to date.
- We will consider your arrangements for managing and reporting your financial resources as part of our audit in completing our Value for Money work.
- Our Value for Money work will also consider your arrangements relating to governance and improving economy, efficiency and effectiveness.
- We will continue to provide you and your Joint Audit Committee with sector updates providing our insight on issues from a range of sources and other sector commentators via our Joint Audit Committee updates.
- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretations, to discuss issues with our experts and to facilitate networking links with other audited bodies to support consistent and accurate financial reporting across the sector.
- With the ongoing financial pressures being faced by local authorities, in planning this audit we have considered the financial viability of the PCC and Chief Constable. We are satisfied that the going concern basis remains the correct basis behind the preparation of the accounts. We will keep this under review throughout the duration of our appointment as auditors of the PCC and Chief Constable.

# Introduction and headlines

## Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Police and Crime Commissioner [‘the PCC’] and Chief Constable for Avon and Somerset [‘the CC’] for those charged with governance. Those charged with governance are the PCC and the CC.

## Respective responsibilities

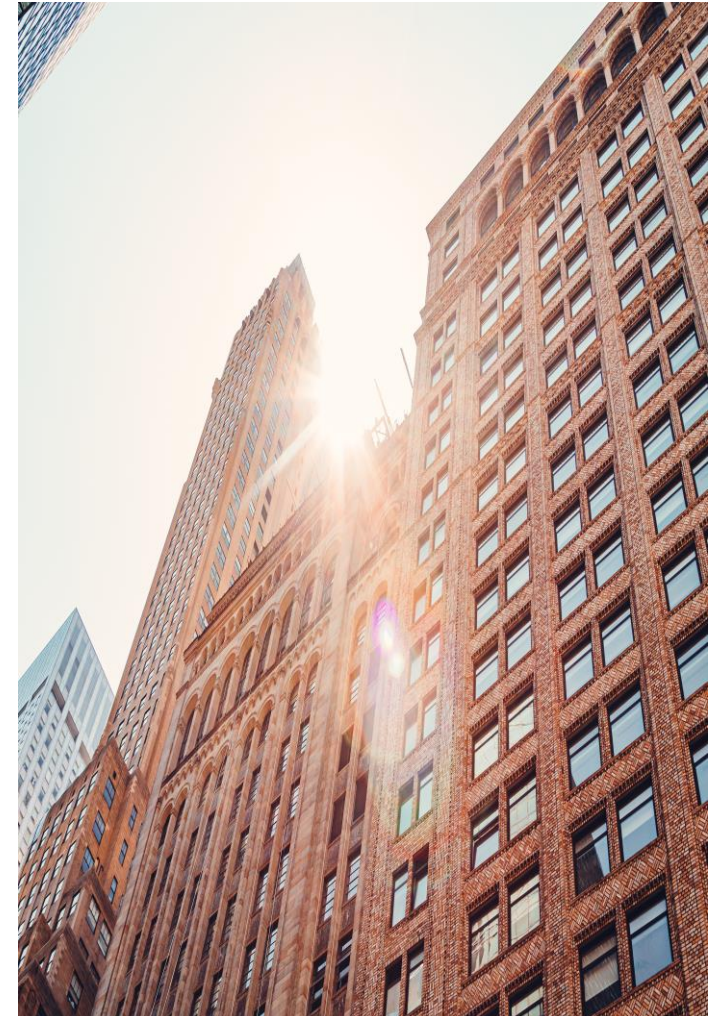
The National Audit Office [‘the NAO’] has issued a document entitled Code of Audit Practice [‘the Code’]. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. The NAO is in the process of updating the Code. This audit plan will be revised and an update published if required, once the Code is updated to set out the implications of the revised code on this audit. Our respective responsibilities are also set out in the agreed in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Avon & Somerset PCC and CC.

## Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the PCC, Chief Constable and group’s financial statements that have been prepared by management with the oversight of those charged with governance; and we consider whether there are sufficient arrangements in place at the PCC and the Chief Constable for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

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

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



# Introduction and headlines

## Significant risks

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

- Management override of controls (presumed risk under ISA 240);
- Valuation of land and buildings; and
- Valuation of net defined benefit pension liability

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

## Materiality

We have determined planning materiality to be £9.7m (PY £9.4m) for the group, PCC and Chief Constable, which equates to 1.5% of the Chief Constable's prior year gross expenditure for the year adjusted for the effects of non-recurring items. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance.

Clearly trivial has been set at £0.5m (PY £0.47m).

## Group Audit

The PCC and Chief Constable is required to prepare group financial statements that consolidate the financial information of the PCC and Chief Constable.

## Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any risks of significant weakness. We will continue to update our risk assessment until we issue our Auditor's Annual Report.

## Audit logistics

Our planning work commenced in February and is ongoing into March 2024 and our final accounts audit will take place between July and September 2024. Our key deliverables are this Audit Plan, our Audit Findings Report and our Auditor's Annual Report.

Our preference is for us to work in a hybrid arrangement, mostly working remotely, but with the option to visit your Headquarters alongside your officers as part of our final accounts work.

Our proposed fee for the audit will be £110,249 (PY: £53,740) for the PCC and £59,741 (PY: £24,101) for the Chief Constable, subject to the PCC and Chief Constable delivering a good set of financial statements and working papers and no significant new financial reporting matters arising that require additional time and/or specialist input.

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

# Significant risks identified

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

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Risk of fraud related to revenue and expenditure recognition (rebutted)	Group /PCC/Chief Constable	<p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p> <p>In addition, Public Audit Forum Practice Note 10 states that auditors must also consider the risk that material misstatements in financial reporting may arise due to manipulation of expenditure recognition (for instance by deferring expenditure to a later period).</p> <p>As most public bodies are net spending bodies, then the risk of material misstatement due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition.</p>	<p>Having considered the risk factors set out in ISA240 and the nature of the revenue and expenditure streams of the PCC and the Chief Constable, we have determined that the risk of fraud arising from revenue and expenditure recognition can be rebutted, because:</p> <ul style="list-style-type: none"> <li>• there is little incentive to manipulate revenue or expenditure recognition;</li> <li>• opportunities to manipulate revenue and expenditure recognition are very limited; and</li> <li>• the culture and ethical frameworks of public sector bodies, including the PCC, Chief Constable and Group, means that all forms of fraud are seen as unacceptable.</li> </ul> <p>Therefore, we do not consider the risk of fraudulent revenue or expenditure recognition to be a significant risk for the PCC, Chief Constable or Group and have rebutted this risk.</p>

"Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, due to either size or nature, and that therefore occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty." (ISA (UK) 315)

# Significant risks identified - continued

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Management over-ride of controls	Group, PCC and Chief Constable	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities.	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate the design effectiveness of management controls over journals;</li> <li>• analyse the journals listing and determine the criteria for selecting high risk unusual journals;</li> <li>• test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration;</li> <li>• gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence; and</li> <li>• evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.</li> </ul>

# Significant risks identified - continued

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of land and buildings	Group and PCC	<p>The PCC (and group) revalue land and buildings on an annual basis to ensure that the carrying value is not materially different from their current value (or fair value for surplus assets) at the financial statements date, via full valuations or on a desktop basis. Management's internal expert plans to issue the valuations for 2023/24 following a desktop review. This is appropriate in line with the CIPFA Code, with a full external valuation due for the 2024/25 financial year.</p> <p>Land and building valuations represent a significant estimate by management in the financial statements due to the size of the numbers involved (£199.7m at 31 March 2023) and the sensitivity of the estimates to changes in key assumptions.</p> <p>We have therefore identified valuation of land and buildings as a significant risk.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation expert and the scope of their work;</li> <li>• evaluate the competence, capabilities and objectivity of the valuation expert;</li> <li>• discuss with the valuer the basis on which the valuations were carried out to ensure that the requirements of the CIPFA Code are met;</li> <li>• challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding;</li> <li>• engage our own valuer to assess the instructions to the PCC's valuer; the final valuation report and the assumptions that underpin the valuations;</li> <li>• test, on a sample basis, revaluations made during the year to ensure they have been input correctly into the PCC (and group's) asset register; and to critically assess the inputs and assumptions used in the valuations of this same sample, against comparables and market evidence, to ensure an appropriate and materially accurate estimate has been determined</li> <li>• evaluate the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.</li> </ul>

# Significant risks identified - continued

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of net defined benefit liability (Local Government Pension Scheme (LGPS) and Police Pension Schemes (PPS))	Group and CC	<p>The Group's net defined benefit pension liability reflected in its balance sheet represents a significant estimate in the financial statements. It is considered a significant estimate due to the size of the numbers involved (£2.6bn at 31 March 2023 - £2.6bn for PPS, £33k for LGPS) and the sensitivity of the estimate to changes in key assumptions.</p> <p>The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation.</p> <p>The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable.</p> <p>The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary.</p> <p>A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 net liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimates due to the assumptions used in their calculation.</p> <p>With regard to these assumptions, we have therefore identified valuation of the Group's pension fund net liability as a significant risk. This covers both the LGPS and PPS.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• update our understanding of the processes and controls put in place by management to ensure that the group's pension fund net liability is not materially misstated and evaluate the design of the associated controls;</li> <li>• evaluate the instructions issued by management to their expert (Barnett Waddingham "the actuary") for this estimate and the scope of the actuary's work;</li> <li>• evaluate the competence, capabilities and objectivity of the actuary;</li> <li>• assess the competence, capabilities and objectivity of the actuary who carried out the group's pension fund valuation;</li> <li>• assess the accuracy and completeness of the information provided by the group to the actuary to estimate the liability;</li> <li>• test the consistency of the pension fund asset (LGPS only) and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary</li> <li>• undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and</li> <li>• obtain assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements for the LGPS only</li> </ul>

# Group audit scope and risk assessment

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

Component	Individually Significant?	Level of response required under ISA (UK) 600	Risks identified	Planned audit approach
PCC for Avon and Somerset	Yes	Audit of the financial information of the component using component materiality	<ul style="list-style-type: none"> <li>See pages 7-10.</li> </ul>	Full scope audit performed by Grant Thornton UK LLP
CC for Avon and Somerset	Yes	Audit of the financial information of the component using component materiality	<ul style="list-style-type: none"> <li>See pages 7-10.</li> </ul>	Full scope audit performed by Grant Thornton UK LLP



# Other matters

## Other work

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

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

## Other material balances and transactions

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

# Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Matter	Description	Planned audit procedures
1	<p><b>Determination</b></p> <p>We have determined financial statement materiality for the group, PCC and Chief Constable based on a proportion of the gross expenditure of the Chief Constable for the financial year. Materiality at the planning stage of our audit is £9.7m, which equates to 1.5% of the CC's gross expenditure for the 2022/23 period.</p>	<p>We determine planning materiality in order to:</p> <ul style="list-style-type: none"> <li>– establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements;</li> <li>– assist in establishing the scope of our audit engagement and audit tests;</li> <li>– determine sample sizes; and</li> <li>– assist in evaluating the effect of known and likely misstatements in the financial statements.</li> </ul>
2	<p><b>Other factors</b></p> <p>An item does not necessarily have to be large to be considered to have a material effect on the financial statements.</p>	<p>An item may be considered to be material by nature where it may affect instances when greater precision is required.</p> <ul style="list-style-type: none"> <li>– We have identified senior officer remuneration as a balance where we will apply a lower materiality level, as these are considered sensitive disclosures of high public interest. We have set a materiality of £18k</li> </ul>
3	<p><b>Reassessment of materiality</b></p> <p>Our assessment of materiality is kept under review throughout the audit process.</p>	<p>We reconsider planning materiality, if, during the course of our audit engagement, we become aware of facts and circumstances that would have cause us to make a different determination of planning materiality, e.g. a significant increase in decrease to gross expenditure between 2022/23 and 2023/24.</p>

# Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Matter	Description	Planned audit procedures
4	<p><b>Other communications relating to materiality we will report to the Joint Audit Committee</b></p> <p>Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Joint Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) ‘Communication with those charged with governance’, we are obliged to report uncorrected omissions or misstatements other than those which are ‘clearly trivial’ to those charged with governance. ISA 260 (UK) defines ‘clearly trivial’ as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.</p>	<p>We report to the Joint Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.</p> <p>In the context of the Group, PCC and Chief Constable, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.5m (PY £0.41m). If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Joint Audit Committee to assist it in fulfilling its governance responsibilities.</p>

# IT audit strategy

In accordance with ISA (UK) 315 Revised, we are required to obtain an understanding of the relevant IT and technical infrastructure and details of the processes that operate within the IT environment. We are also required to consider the information captured to identify any audit relevant risks and design appropriate audit procedures in response. As part of this we obtain an understanding of the controls operating over relevant Information Technology (IT) systems i.e., IT general controls (ITGCs). Our audit will include completing an assessment of the design and implementation of relevant ITGCs. We say more about ISA 315 Revised on the following page.

The following IT systems have been judged to be in scope for our audit and based on the planned financial statement audit approach we will perform the indicated level of assessment:

IT system	Audit area	Planned level IT audit assessment
SAP	Financial reporting	<ul style="list-style-type: none"> <li>Our IT Audit colleagues will consider the design and implementation of ITGCs and report on findings to both Management, TCWG and to the financial statements audit team. They have undertaken similar work in prior years and we note that action has been taken to address deficiencies reported, however not all actions have been fully closed and therefore our audit for 2023/24 will include increased audit procedures relating to ITGCs, in line with prior years.</li> </ul>

In addition to the above, due to the planned implementation of the new financial ledger system (mentioned on pg. 3), the audit team will be having additional discussions with management over the coming months to understand the Authority's plans for its transition to the new finance system and how the audit process will be impacted in future years. We will also perform additional observations of current SAP system reports, in the run up to planned implementation in October 2024, to ensure sufficient and accurate data retention for future audit work. We will be supported by our IT audit specialists in assessing the transition from the current SAP system to the new Oracle system.

Any additional work over and above our minimum requirement to complete our ITGC work, will be subject to an additional fee and will be agreed with management, should this arise.

# Value for Money arrangements

## Approach to Value for Money work for the period ended 31 March 2024.

The National Audit Office issued its latest Value for Money guidance to auditors in January 2023 . The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:



### 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.



### 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.

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

# Audit logistics and team



## Julie Masci, Key Audit Partner

Responsible for audit quality and engagement with senior officers.



## George Amos, Audit Manager

Provides oversight of the delivery of the audit including regular engagement with Governance Committees and senior officers.

## Linnet Tutcher, Audit In-Charge

Key audit contact responsible for the day to day management and delivery of the audit work

## Audited Entity responsibilities

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

## Our requirements

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

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

# Audit fees and updated Auditing Standards

Audit fees are set by PSAA as part of their national procurement exercise. In 2017 PSAA awarded a contract of audit for Avon and Somerset PCC and CC to begin with effect from 2018/19. This contract was re-tendered in 2023 and Grant Thornton have been re-appointed as your auditors. The scale fee set out in the PSAA contract for the 2023/24 audit is £106,249 for the audit of the PCC and £59,741 for the audit of the CC.

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

- Production of the draft audit planning report to Audited Body
- 50% of planned hours of an audit have been completed
- 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here <https://www.psa.co.uk/appointing-auditors-and-fees/fee-variations-overview/>

## Assumptions

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

- prepare a good quality set of accounts, supported by comprehensive and well-presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements
- maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment.

## Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

# Audit fees

	Proposed fee 2023/24
Police and Crime Commissioner Audit	£103,111
Chief Constable Audit	£56,603
ISA 315	
• Police and Crime Commissioner	£3,138
• Chief Constable	£3,138
• Auditor's Valuations Expert in relation to PPE (Land & Buildings) (Estimated)	£4,000
<b>Total audit fees (excluding VAT)</b>	<b>£169,990*</b>

\*IFRS 16 adoption - As set out page 20, IFRS 16 will need to be implemented by authorities from 1 April 2024. The impact of this change will require disclosure in the 2023/24 statements and may necessitate further audit procedures. The impact on our fee of any additional audit work undertaken will be considered at the conclusion of the audit.

## Previous year

In 2022/23, the scale fee set by PSAA was £27,992 for the PCC and £14,438 for the CC totalling £42,430. The actual fee charged for the audit, including was £53,730 for the PCC and £23,101 for the CC, totalling £77,831.

## Relevant professional standards

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



# IFRS 16 ‘Leases’ and related disclosures

IFRS 16 will need to be implemented by police bodies from 1 April 2024. IFRS 16 is a standard which sets out the principles for the recognition, measurement, presentation and disclosure of leases, and it replaces IAS17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity. As this is the year before the implementation of IFRS 16, we will need to consider the work being undertaken by the PCC [and/or] Chief Constable to ensure a smooth adoption of the new standard.

## Introduction

IFRS 16 updates the definition of a lease to:

“a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.” In the public sector the definition of a lease is expanded to include arrangements with nil consideration.

IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions below), a major departure from the requirements of IAS 17 in respect of operating leases.

IFRS 16 requires a lessee to recognise assets and liabilities for leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. There is a single accounting model for all leases (similar to that of finance leases under IAS 17), with the following exceptions:

- leases of low value assets
- short-term leases (less than 12 months).

The requirements of IFRS 16 are set out in the CIPFA publication IFRS 16 Leases - A n early guide for local authority practitioners and [PCC and/or Chief Constables will need to aide by the requirements set out in the CIPFA Code of Practice on Local Authority Accounting.

## PCC Group's systems and processes

This is the year when PCC group will need to consider the impact the adoption of IFRS 16 will have on their 2024/25 accounts. This will cover the following areas:

- accounting policies and disclosures
- application of judgment and estimation

The PCC Group will need to identify which systems capture and maintain new lease data and ongoing maintenance requirements. We will need to consider the work being undertaken by the PCC Group in updating relevant internal controls to reflect these changes in accounting policies and processes.

## Planning enquiries

As part of our planning risk assessment procedures we have been in conversation with management to discuss the implementation of this new standard and have had sight of working papers prepared by management which set out their estimated impact. We will review these in greater detail as part of our final accounts audit work to determine whether management have made a materially accurate estimate and whether their assessment is in line with the new standard requirements.

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# Independence and non-audit services

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## Auditor independence

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

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

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

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

# Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Respective responsibilities of auditor and management/those charged with governance	•	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	•	
Confirmation of independence and objectivity of the firm, the engagement team members and all other indirectly covered persons	•	•
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	•	•
Significant matters in relation to going concern	•	•
Matters in relation to the group audit, including: Scope of work on components, involvement of group auditors in component audits, concerns over quality of component auditors' work, limitations of scope on the group audit, fraud or suspected fraud	•	•
Views about the qualitative aspects of the Group's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		N/a

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Joint Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

# Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Significant findings from the audit		•
Significant matters and issue arising during the audit and written representations that have been sought		•
Significant difficulties encountered during the audit		•
Significant deficiencies in internal control identified during the audit		•
Significant matters arising in connection with related parties		•
Identification or suspicion of fraud ( deliberate manipulation) involving management and/or which results in material misstatement of the financial statements ( not typically [PCC and/or Chief Constable tax fraud])		•
Non-compliance with laws and regulations		•
Unadjusted misstatements and material disclosure omissions		•
Expected modifications to the auditor's report, or emphasis of matter		•

## Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.



Report 11

# Avon & Somerset Constabulary SWAP Recommendations Update March 2024



**ASC SWAP INTERNAL AUDIT RECOMMENDATION PROGRESS REVIEW – March 2024****INTRODUCTION:**

This report is from the Inspection and Audit Team and provides an update on the following points:

- Overall numbers of open recommendations
- Number outstanding and late for action
- Total approved for closure by Nick Adams

**OVERVIEW:**

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. The Inspection and Audit Team (I&AT) 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 original date for completion has been reached; I&AT track all recommendations that fall due in the meantime. The I&AT 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.

<b>UPDATE ON ALL RECOMMENDATIONS</b>		<b>Recommendation status – Number at each stage as follows</b>			
<i>Please note, a brief update has been provided against open recommendations from 2019/20, 2020/21 &amp; 2021/22 that are outstanding and/or overdue and also for all overdue recommendations.</i>					
<b>Audit titles and dates</b> <i>(Nb. audits are removed from list once all recommendations have been closed)</i>	<b>Business lead</b>	<b>Total number In audit</b>	<b>Open – Not yet due</b>	<b>Open – Overdue</b>	<b>Completed</b>
<b>SWAP 2019/20</b>					
<b>IT Cyber Security</b> <i>x2 Overdue: 1.1 - New Information security manual – to be published once approved and consideration given to ensure staff have read and understood. - Manual is published. BL (Business Lead) has explained methods used to reach audience. Now awaiting sign off by Nick Adams (NA). 1.3 – Consider creation of Force specific IT security strategy – New licences in place in 2022 which need to be reviewed in detail before this work can be completed – awaiting update from BL.</i>	Nick Lilley / Alex Reidy	3	0	2	1
<b>Total</b>		3	0	2	1
<b>SWAP 2020-21</b>					
<b>Health &amp; Safety Management of Frontline Officers and Staff</b> <i>x2 Outstanding: 1.2a - Review Risk management records and procedure update – in process and due end of June 2024. 1.4a – Is it possible to capture further incident and ill health data more granularly? - This relates to SAP EH&amp;S and new system which has now been delayed until Oct 2024.</i>	Dennis Bray	4	2	0	2
<b>Delivering the Digital Strategy</b> <i>Overdue: 44643 – Capture time and costs related to delivering Digital strategy – delayed due to staffing shortages – Awaiting update from BL.</i>	Nick Lilley	2	0	1	1
<b>Total</b>		6	2	1	3
<b>SWAP 2021 - 22</b>					
<b>Remote Working</b> <i>Overdue: 1.1 - Expedite deployment of NEP DR3 operating system build to all laptops – Last update Dec 22 - stated that the team were awaiting new products and updates. Awaiting update from BL.</i>	Nick Lilley	3	0	1	2

<b>Victim Support Services</b> <i>Outstanding: 1.4 - Appraise the feasibility of an electric platform for victim engagement. Update Oct 23 - This activity has been de-prioritised, given other, more critical work that is part of the LSU Operational Service Re-Design. There is no deadline for this piece of work, so it will remain as a low priority for the foreseeable future. – Deadline of April 24 to check in.</i> <i>1.6 - Further evidence required for closure – awaiting update from BL.</i>	Victoria Caple / Liz Hughes	6	2	0	4
<b>Total</b>		9	2	1	6
<b>SWAP 2022-23</b>					
<b>Evidential Property Management</b> <i>x5 Outstanding: Various improvements to systems and practices – all recommendations are ongoing and due March and May 2024.</i>	Richard Vise	6	5	0	1
<b>Regional Digital Forensics</b> <i>x3 Outstanding: 1.2a - recording and performance metrics, these relate to new system - SWF have tendered for a new digital CMS – looking to award new supplier March 24. Implementation likely 2025/26. 1.4b – Ensure customers understand DFU requirements of them meeting regulatory/ICO and reasonable lines of enquiry. – SWF Service Delivery Group created, Gatekeepers and DF staff delivering training, further work also in progress. 1.5a – Sharing of workloads/capacity across region – ICT infrastructure and server storage is improving, however the technology to effectively share workload across the region remains a distance away. Options are being explored. Awaiting new timescales for these 3 recommendations.</i> <i>x6 Overdue: Ready to be referred to NA for closure sign off 15/3/24.</i>	Martyn Bradford	12	3	6	3
<b>IT Service Desk</b>	Nick Lilley	8	1	0	7
<b>Reasonable Adjustments</b>	Bethan Atwell	2	2	0	0
<b>Key Financial Controls</b>	Claire Hargreaves	5	3	0	2
<b>Policy &amp; Procedure Management</b> <i>x1 Overdue: Ready to be referred to NA for closure sign off 15/3/24.</i>	Kate Watson / James Davis	7	4	1	2
<b>Assurance Mapping</b>	Claire McFadden	2	1	0	1
<b>Total</b>		42	19	7	16
<b>SWAP 2023-24</b>					



<b>Estates: Compliance with Statutory Obligations</b>	Hannah Watts / Richard Vise	13	10	0	3
<b>Cash Handling</b>	Anna Elliott	5	2	0	2
<b>Key Financial Controls</b>	Emma Snailham	5	1	0	4
<b>Total</b>		23	13	0	9

	Total Recommen- dations	Total open – not yet due	Total open - overdue	Closed
	83	36	11	35
		<b>Total of above – all open recommendations</b>		
		<b>47</b>		



Report 12



# **Avon and Somerset Police**

## **Assurance Mapping Process:**

### **Update for Joint Audit Committee**

**March 2024**

# Overview



A refined approach to ASP's performance management to support outstanding policing was agreed in Summer 2023. This took into account a number of elements the organisation needs to consider:

- Outstanding Policing 2028 plan and outcomes
- PEEL questions / HMICFRS inspection Oct 2024
- Ensuring the right level of focus on the performance basics
- Building in greater ownership and accountability for performance
- Multiple outcome frameworks we must deliver against
- Maximising our governance arrangements
- Aligning assurance and spotlight activity

HMICFRS assess each police force by giving graded judgements across several core questions. This framework is known as the PEEL (police effectiveness, efficiency and legitimacy) framework. Our most recent PEEL Inspection 2021/22 tells us where we are performing well, and where we need to improve.

## Avon and Somerset Police PEEL Assessment Summary

Outstanding	Good	Adequate	Requires improvement	Inadequate
Treatment of the public	Developing a positive workplace	Preventing crime	Investigating crime	
	Good use of resources	Protecting vulnerable people	Recording data about crime	
			Responding to the public	
			Managing offenders	

## Utilising the PEEL Assessment Framework

ASP's revised performance management framework uses the PEEL question set to bring together all key evidence to form an integrated view of progress and delivery against various outcomes (see next slide). This replaces the former KPQ question set.

A new summary assessment of progress through a PEEL question lens provides the organisation with assurance that it is meeting the criteria set out within the PEEL Assessment Framework, and supports the organisation to meet the characteristics of good against which the HMICFRS assessment is made. It also enables a pan-organisational approach to performance and assurance.

The 'Performance and Quality Assessment' (PQA) is a summarised yet detailed document that provides:

- ✓ A performance assessment against relevant KPIs across different outcome frameworks e.g. Police and Crime Plan
- ✓ An assessment of the HMICFRS characteristics of good
- ✓ OPCC Assurance
- ✓ Force Management Statement (FMS) updates (demand, capacity and future forecasting)
- ✓ Risks and opportunities to meet the requirements of 'good' for each PEEL question

Although not overtly stated, this approach utilises the 3 lines methodology to better understand gaps, overlaps, and areas of over-assurance. Each PEEL question has a Senior Responsible Officer and has been mapped onto our existing governance meetings for ownership and accountability. The Constabulary Management Board (CMB) reviews one PEEL question per month, and the associated governance meeting provides oversight, ongoing assurance and drives improvement activity.

PEEL (Graded Questions)	How good is the force's service for victims of crime?	How good is the force at engaging with the people it serves and treating them fairly, appropriately and respectfully?	How good is the force at preventing and deterring crime, anti-social behaviour and vulnerability?	How good is the force at responding to the public?	How good is the force at investigating crime?	How good is the force at protecting vulnerable people?	How good is the force at managing offenders and suspects?	How good is the force at disrupting serious and organised crime?	How good is the force at building, developing and looking after its workforce and encouraging an ethical, lawful and inclusive workplace?	How good is the force at planning and managing its organisation efficiently, making sure it achieves value for money, now and in the future?
Police and Crime Plan Measures	Increase reporting	Increase reporting	Reduce crime & ASB	Partnership working	Increase positive outcomes	Vulnerable people	Reduce re-offending	Drug crime & serious violence	Citizens in policing	Environmental impact
	Victim satisfaction	Community engagement	Neighbourhood crime & ASB	Demand management	Fraud & cyber crime	VAWG	Criminal justice system	Fraud & cyber crime	Workforce morale	Capability
	Supporting victims	Public confidence	Road safety	Responding to calls for service	Criminal justice system	Disproportionality	Disproportionality		Recruiting officers	Demand management
	Crime recording	Feelings of safety	Visible policing	Disproportionality	Crime recording				Workforce representation	Data information
	Victim satisfaction	Public engagement		Use of police powers	Use of police powers					Scrutiny performance and learning
	Complaints	Disproportionality		Complaints						Partnership working
Scrutiny performance and learning			Scrutiny performance and learning							
Outstanding Policing 2028 Outcomes	People who use our services have high levels of satisfaction	We are a trauma-informed organisation in the way we care for our people and in the way we serve our communities	We are cutting crime and protecting the vulnerable from criminals	We respond quickly and well to emergencies	We bring offenders to justice and disrupt their criminality	We are cutting crime and protecting the vulnerable from criminals	We are 'perpetrator focused' in our mindset and in our operations	We are cutting crime and protecting the vulnerable from criminals	Our people believe in our mission and willingly play their role in its achievement	We perform our core policing responsibilities consistently and well
	We perform our core policing responsibilities consistently and well	There are high levels of trust and confidence among the communities we serve	We bring offenders to justice and disrupt their criminality		We are 'perpetrator focused' in our mindset and in our operations			We bring offenders to justice and disrupt their criminality	We have an inclusive culture, nurtured by inclusive leaders, in whom we heavily invest	We use evidence, insight and technology to continuously improve
	We are 'perpetrator focused' in our mindset and in our operations	We ensure the public see, hear and feel the effect of our work			We have high investigative standards				We are increasingly representative of the communities we serve, with more visible representation at rank and grade	We have a world class planning capability and a realistic five-year plan
									We are a trauma-informed organisation in the way we care for our people and in the way we serve our communities	We have a balanced budget and credible medium-term financial and workforce plans
										We can show the productivity in all our operations
Beating Crime Plan Measures	Improve victim satisfaction		Reduce murder and other homicide			Better criminal justice outcomes for rape cases		Reduce murder and other homicide		
	Better criminal justice outcomes for rape cases		Reduce serious violence			Tackling cyber crime & fraud		Reduce serious violence		
			Reduce neighbourhood crime					Tackle drug supply and county lines		
Strategic Policing Requirement	Child sex abuse VAWG	Terrorism Public disorder	Public disorder		Public disorder	VAWG Child sex abuse	Terrorism	Serious Organised Crime Terrorism		Civil emergencies
								National cyber event Digital online crime		
STRA	Stalking & Harassment	Public order	Digital online crime	Control room	Investigations	Digital online crime	Integrated Offender Management	Digital online crime	HR Operations & organisational development	Information management and compliance
	Safeguarding	Terrorism	Public order Intelligence	Armed policing Patrol	Intelligence Domestic abuse	Safeguarding Domestic abuse	Terrorism Custody	Major crime Modern slavery & human trafficking	Mental Health Citizens in policing	Estates Civil contingencies
			Safeguarding	IAU	Criminal justice	Adults at risk		Serious & organised crime	Professional Standards & vetting	Business intelligence
			RASSO	Enquiry Office	Detainee Investigation Team	RASSO		Terrorism		HR Operations & organisational development
			Roads Policing			Forensics Stalking & Harassment RASSO	Hate crime Child Protection Missing Persons			Finance Legal services
							Stalking & Harassment			
							Mental Health Sex Work			
						108	Honour based abuse & forced marriage			

# Performance Control Strategy



In addition to the PQA product, the Performance Control Strategy comprises 6 force level performance priorities for local improvement focus and delivery. They directly relate to our PEEL AFIs, and therefore the PEEL assessment framework, and are reported on monthly with local assurance required to demonstrate progress and improvement. The next slide illustrates how the force assures itself that it is meeting the requirements of PEEL and addressing force level performance priorities.

<p><b>1. Crime Data Integrity</b></p> <p><b>STABLE</b></p> <p><b>Key Measures:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Internal audit compliance rates</li> <li><input type="checkbox"/> Recorded rape accuracy</li> <li><input type="checkbox"/> Recorded crimes with vulnerable victims</li> <li><input type="checkbox"/> Crime within ASB accuracy</li> <li><input type="checkbox"/> Equality Data recording</li> </ul> <p>Linked AFIs: 4</p>	<p><b>2. Investigative Standards</b></p> <p><b>STABLE</b></p> <p><b>Key Measures:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Supervisor quality assurance</li> <li><input type="checkbox"/> Supervisor review timeliness (7 days/28 days)</li> <li><input type="checkbox"/> Victim contact timeliness</li> <li><input type="checkbox"/> VCOP Compliance</li> <li><input type="checkbox"/> File quality compliance rate</li> <li><input type="checkbox"/> Arrest and charge timeliness</li> <li><input type="checkbox"/> Positive outcome rates</li> </ul> <p>Linked AFIs: 2</p>	<p><b>3. Rape and Serious Sexual Offences</b></p> <p><b>STRONG IMPROVEMENT</b></p> <p><b>Key Measures:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> RASSO charge rates</li> <li><input type="checkbox"/> RASSO charge volumes</li> <li><input type="checkbox"/> Volume in triage tray over 48 hours</li> <li><input type="checkbox"/> Average time to allocate</li> </ul> <p>Linked AFIs: 1</p>
<p><b>4. Response Timeliness</b></p> <p><b>STABLE</b></p> <p><b>Key Measures:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Percentage immediate incidents attended within SLA</li> <li><input type="checkbox"/> Percentage priority incidents attended within SLA</li> <li><input type="checkbox"/> Percentage routine incidents attended within SLA</li> <li><input type="checkbox"/> 101 secondary abandoned calls (rate)</li> <li><input type="checkbox"/> THRIVE form compliance</li> </ul> <p>Linked AFIs: 3</p>	<p><b>5. Crime Prevention</b></p> <p><b>STABLE</b></p> <p><b>Key Measures:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Live problem solving plan supervisor review timeliness (28 days)</li> <li><input type="checkbox"/> Finalised problem solving plan success rate</li> <li><input type="checkbox"/> Neighbourhood Crime reduction</li> <li><input type="checkbox"/> ASB Incidents</li> <li><input type="checkbox"/> Police visibility (% outside station / public feedback)</li> </ul> <p>Linked AFIs: 2</p>	<p><b>6. Protecting the Vulnerable</b></p> <p><b>STABLE</b></p> <p><b>Key Measures:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> BRAG/DASH compliance rates</li> <li><input type="checkbox"/> BRAG/DASH audit/quality</li> <li><input type="checkbox"/> Domestic violence disclosure scheme (DVDS) backlog</li> <li><input type="checkbox"/> Child sex offender disclosure scheme (CSODS) backlog</li> <li><input type="checkbox"/> Registered sex offenders (RSO) visit compliance rates</li> <li><input type="checkbox"/> RSO risk assessment backlog</li> <li><input type="checkbox"/> ICAT 'action taken' compliance</li> </ul> <p>Linked AFIs: 5</p>

# How do we know where we are?

## PEEL Graded Questions Lens

How good is the force's service for victims of crime?	How good is the force at engaging with the people it serves and treating them fairly, appropriately and respectfully?	How good is the force at preventing and deterring crime, anti-social behaviour and vulnerability?	How good is the force at responding to the public?	How good is the force at investigating crime?	How good is the force at protecting vulnerable people?	How good is the force at managing offenders and suspects?	How good is the force at disrupting serious and organised crime?	How good is the force at building, developing and looking after its workforce and encouraging an ethical, lawful and inclusive workplace?	How good is the force at planning and managing its organisation efficiently, making sure it achieves value for money, now and in the future?
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## Five Year Outstanding Policing Outcomes

### Police and Crime Plan

### Beating Crime Plan

### Strategic Policing Requirement



## Performance Control Strategy Priorities

Crime Prevention

Response Timeliness

Crime Data Integrity

Investigative Standards

RASSO

Protecting the Vulnerable



# Assurance schedule



A comprehensive assurance schedule maps out the organisations' reporting and assurance reporting, ensuring visibility, cohesion and supporting planning. The Chief of Staff Directorate is responsible for coordinating the approach and assigning appropriate responsibilities. Performance Management is covered within PEEL question 12: 'How good is the force at planning and managing its organisation efficiently'.

Organisational Assurance and Reporting Schedule 2024		February	March	April	May	June	July	August	September	October
Governing body	Product									
CMB	PQA	3. How good is the force at preventing and deterring crime, anti-social behaviour and vulnerability?	6. How good is the force at protecting vulnerable people?	11. How good is the force at building, developing and looking after its workforce and encouraging an ethical, lawful and inclusive workplace?	12. How good is the force at planning and managing its organisation efficiently, making sure it achieves value for money, now and in the future?	2. How good is the force at engaging with the people it serves and treating them fairly, appropriately and respectfully?	8. How good is the force at disrupting serious and organised crime?	1. How good is the force's service for victims of crime? (including CDI)	3. How good is the force at preventing and deterring crime, anti-social behaviour and vulnerability?	6. How good is the force at protecting vulnerable people?
		5. How good is the force at investigating crime?		4. How good is the force at responding to the public?	7. How good is the force at managing offenders and suspects?					
OPCC	Monthly assurance	ASB and Street Based VAWG	Safeguarding Adults	ASP response to Staff Survey results	Training	Force engagement with minority groups (protected characteristics)	Response to Calls for Service (re-visit from GSB Mar 2023)	Domestic Abuse (re-visit from GSB Aug 2023)	Crime Prevention (re-visit from GSB Sep 2023)	TBC
	Specified Information Order (National Outcomes and PCP Priorities)			National Outcomes & PCP1			National Outcomes & PCP2			National Outcomes & PCP3
	HMICFRS Recommendation Update Report for GSB	HMIC Recs?								
	Annual Report		Evidence gathering	Publication						
CLC: Vulnerability	VAWG & Vulnerability Report	07.02.24			08.05.24 QVR & Options Paper			14.08.24		
GOLD CDI	Full Audit			tbc			tbc			tbc
HMICFRS	PEEL Inspection 2024	Document gathering		Strategic presentation prep				Strategic presentation run-through	Strategic presentation 10/09	PEEL de-brief 14/10
	Recommendations Steering Group	09.02.24	20.03.24		01.05.24		03.07.24			
	FMS			FMS#6 published					Tabletop exercise	