

**OFFICE OF THE NORTHAMPTONSHIRE POLICE AND CRIME COMMISSIONER
&
NORTHAMPTONSHIRE POLICE**

JOINT INDEPENDENT AUDIT COMMITTEE

3rd December 2014 at 10.00am to 12.30pm

Greenwell Room, Wootton Hall, Northampton, NN4 0JQ

If you should have any queries in respect of this agenda, please contact John Neilson on 03000 111 222 Ext 346662

Members of the public, with the permission of the Chair of the Committee, may ask questions of members of the Committee, or may address the Committee, on an item on the public part of the agenda.

Further details regarding the process for asking questions or making an address to the Committee are set out at the end of this agenda notice

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AGENDA

1	Apologies for non- attendance	JB
2	Declarations of Interests	Members
3	Announcements from the Chair	JB
4	Minutes and Matters Arising from the previous meeting	JB
5	Matters Arising Action Log	JB
6	Implementation of Audit recommendations a. Force b. OPCC	FD JN
7	Progress with Annual Governance Statement actions a. Force b. OPCC	FD JN
8	Internal Audit Progress Report	Baker Tilly
9	External Audit Progress Report - To include Annual Audit Letter	KPMG
10	Finance Dashboard	GJ
11	Performance Dashboard	MJ
12	Treasury Management Update	GJ
13	MTFP, Revenue and Capital Budgets – update	JN & FD
14	Assurance Mapping	JN & FD
15	OPCC Risk Management Policy	JN
16	Force Strategic Risk Register	MJ / RB
17	HMIC Reports – verbal update <i>see www.hmic.gov.uk</i>	MJ
18	Items for escalation to the Commissioner and / or the Chief Constable	JB
19	Agenda Plan for the next four meetings	SD
20	Date and venue of next meeting	SD

Continued overleaf ...

AGENDA (continued)

21	Such other business by reason of the special circumstances to be specified, the Chair is of the opinion is of sufficient urgency to warrant consideration. <i>(Members who wish to raise urgent business are requested to inform the Chairman beforehand).</i>	JB
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22	Resolution to exclude the public	JB
	<p>Items for which the public be excluded from the meeting:</p> <p>In respect of the following items the Chair may move the resolution set out below on the grounds that if the public were present it would be likely that exempt information (information regarded as private for the purposes of the Local Government Act 1972) would be disclosed to them:</p> <p><i>“That under Section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that if the public were present it would be likely that exempt information under Part 1 of Schedule 12A of the Act of the descriptions against each item would be disclosed to them”.</i></p>	

23	Minutes of the previous private meeting	JB
24	OPCC Risk Register	JN
25	HMIC Reviews [verbal]	MJ

	Private Meeting of Committee Members with the Auditors (if required)	JB
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Continued overleaf ...

Further details regarding the process for asking questions or making an address to the Committee

i. General

Members of the public, with the permission of the Chair of the Committee, may ask questions of members of the Committee, or may address the Committee, on an item on the public part of the agenda.

ii. Notice of questions and addresses

A question may only be asked or an address given if notice has been given by delivering it in writing or by electronic mail to the Monitoring Officer no later than noon two working days before the meeting.

Notice of questions or an address to the Committee should be sent to:

Steve Dainty
Office of the Police and Crime Commissioner
West Wing
Police HQ
Wootton Hall
NORTHAMPTON
NN4 0JQ

or by email to:

steve.dainty@northantspcc.pnn.police.uk

by 12 noon 1st December 2014

Each notice of a question must give the name and address of the questioner and must name the person to whom it is to be put, and the nature of the question to be asked. Each notice of an address must give the name and address of the persons who will address the meeting and the purpose of the address.

iii. Scope of questions and addresses

The Chair of the Committee may reject a question or address if it:

- Is not about a matter for which the Committee has a responsibility or which affects Northamptonshire;
- is defamatory, frivolous, offensive or vexatious;
- is substantially the same as a question which has been put or an address made by some other person at the same meeting of the Committee or at another meeting of the Committee in the past six months; or
- requires the disclosure of confidential or exempt information.

Continued overleaf ...

Further details regarding the process for asking questions or making an address to the Committee (continued)

- iv. Asking the question or making the address at the meeting**
The Chair of the Committee will invite the questioner to put the question to the person named in the notice. Alternatively, the Chair of the Committee will invite an address to the Committee for a period not exceeding three minutes. Every question must be put and answered without discussion but the person to whom the question has been put may decline to answer it or deal with it by a written answer. Every address must be made without discussion.

- v. The Members of the Committee are:**

Mr John Beckerleg (Chair of the Committee)

Ms G Scoular

Mr M Pettitt

Mr A Knivett

IAIN BRITTON

CHIEF EXECUTIVE & MONITORING OFFICER

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**NORTHAMPTONSHIRE POLICE AND CRIME COMMISSION and
NORTHAMPTONSHIRE CONSTABULARY**

JOINT INDEPENDENT AUDIT COMMITTEE

MINUTES OF MEETING HELD ON

10th SEPTEMBER 2014

(Excluding Exempt Items)

Ms Newton welcomed all to the meeting.

PRESENT

Audit Committee Members

G Newton CBE (in the Chair)
J Haynes
M Pettitt
T Knivett

Northamptonshire Police and Crime Commission

I Britton Chief Executive
J Neilson Director for Resources, Governance and Transformation

Northamptonshire Police

M Jelley Deputy Chief Constable
F Davies Head of Corporate Services
G Jones Head of Finance and Asset Management
R Baldwin Force Risk and Continuity Advisor

Auditors

S Lane Baker Tilly
J Gorrie KPMG
S Stanyer KPMG
D Schofield KPMG

1 APOLOGIES FOR NON-ATTENDANCE

Patrick Green of Baker Tilly; John Raisin – Interim Assistant Commissioner
Policy and Resources.

2 DECLARATIONS OF INTERESTS

Members made the following declarations of interest:

M Pettitt - his daughter currently works in the HR department of Northamptonshire Police.

T Knivitt - is a member of the Police Disciplinary Panel.

G Newton – stated she is no longer a non-executive Director of East Midlands Ambulance Service.

3 ANNOUNCEMENTS BY THE CHAIR OF THE COMMITTEE

The Chair stated that no requests had been received from members of the public either to address the Committee or to put a question to the Committee.

The Chair confirmed with Mr Britton that he would prepare a note on behalf of the Committee setting out details of issues the Committee wishes to assure, advise or alert Commissioner and Chief Constable to.

Action IB

4 MINUTES OF THE MEETING HELD ON 25th JUNE 2014

Minute 8 – Chair requested if reports are amended that the later version highlights the changes from the previous version;

Minute 8 – Committee noted a Baker Tilly workshop in October will consider Assurance frameworks and mapping; requested a report on that be brought to the December meeting;

Minute 13: The Committee agreed the following text should be added to the draft minute *after* “... fully comply with best practice”:

“provided full information and adequate support are provided to the Committee”;

Minute 15 – The Committee agreed to a suggestion an informal briefing be held in November on the emerging MTFs, Capital Strategy and Programme, Estates progress and assurance mapping (see above); to be complemented by formal agenda items in December.

Subject to the amendment noted above the Committee **agreed** the Minutes of the meeting held on 25th June 2014.

Action

JN to canvas dates and to propose a programme for an informal briefing workshop for the Committee to be held in November.

5 MATTERS ARISING ACTION LOG

The Committee **agreed** an action log to be created and considered by each meeting of the Committee.

Action
JN

6 APPOINTMENT OF CHAIR

Gill Newton updated the Committee of the outcome of the recent interview process for a new Chair of the Committee. An informal offer has been made and informally accepted subject to formal assurance procedures being satisfied.

Ms Newton also stated Ms Haynes has indicated she wishes to step down from the Committee and accordingly the Committee **agreed** a process to appoint a new Member of the Committee will be required.

Action
Progress formal requirements urgently with a view to enabling the Chief Constable and the Commissioner to make a formal offer to the preferred candidate for the post of Chair of the Committee asap. **JN**

Agree a process to recruit a new Member of the Committee with the Chair, Chief Constable and the Commissioner asap. **JN**

7 IMPLEMENTATION OF AUDIT RECOMMENDATIONS

a) Force

A number of points were raised by Members including:

- i. Equiniti: Members queried the current status.
- ii. Firearms – Members sought assurances on the arrangements for storage and disposal of firearms held by the Force. Mr Jelley assured the Committee that rigorous arrangements were in place.
- iii. Found property: in response to a concern raised by the Committee Fiona Davies and Gary Jones stated they were aware of only one example of records being accidentally erased.
- iv. Regional Collaboration – the Chair suggested it would be helpful to make clear in reports which Force / Commission is the lead authority in each case.

The Committee **noted** the progress the Force is making with implementation of Audit recommendations.

b) OPCC

A number of points were raised by Members including:

- i. HR policies – the Committee sought assurance that the remaining few unpublished policies would be approved and published by the end of September. John Neilson so confirmed.
Action – **JN**
- ii. Arising from the recent audit report on Risk Management the Committee raised a number of matters regarding the Aspire programme. Officers briefed the Committee on recent changes to the governance of the programme. Tony Knivett, who is the Committee's observer at the Aspire Board, indicated he believes the programme is on track, and significant progress is being made on a number of important projects. The Chair congratulated all concerned on that progress.

The Committee **noted** the progress the OPCC is making with implementation of Audit recommendations.

8 INTERNAL AUDIT CHARTER

Suzanne Lane briefed the Committee on the purpose of the Charter.

John Neilson circulated copies of the document and indicated all that was now required was the signature of the Chair.

Action

JN to ensure the Chair signs the Charter and it is returned to Baker Tilly.

The Committee **approved** the Charter and authorised the Chair to sign it.

9 REVISED INTERNAL AUDIT ANNUAL REPORT

Suzanne Lane introduced the revised Annual report.

The Committee **noted** the revised Annual report.

10 INTERNAL AUDIT PROGRESS REPORT

Suzanne Lane introduced the report. There have been no changes to the Audit Plan so far this year.

The Committee **noted** the report.

11 ACCOUNTS 2013-14

(a) (i) Annual Governance Statement – OPCC

John Neilson introduced the report noting it reflects a number of minor changes and some re-ordering of text since the draft the Committee reviewed in June.

Martin Pettitt suggested the Committee should be regularly updated with progress on implementing the proposed actions to strengthen governance.

The Committee **noted** the draft statement.

(a) (ii) Annual Governance Statement – Force

Fiona Davies noted the draft reflects the comments made by the Committee in June.

The Committee **noted** the draft statement.

Action

JN to ensure progress reports on implementing actions set out in the OPCC and Force Annual Governance Statements are brought to each meeting of the Committee.

(b) Statement of Accounts 2013-14

Gary Jones introduced, noting the Committee was not formally approving the accounts, but was reviewing the drafts prior to the Commissioner and the Chief Constable's formal approval as appropriate. He noted the complex technical background to the preparation of the accounts, the relatively late agreement nationally on the accounting approach to be adopted, and the fact that the draft accounts before the Committee were compliant with current regulation and professional guidance.

Jon Gorrie noted the massive amount of work involved in producing these accounts, and the close relationship KPMG had maintained throughout the process with the Force Finance team. He noted the need for completion of a number of important formal processes by 30th September.

Simon Stanyer commented that the hard work this year should position all parties advantageously for the 2014-15 closure process.

Gill Newton congratulated all concerned with this process. Martin Pettitt, in concurring with this sentiment, suggested it may be useful to include somewhere in the Statement of Accounts an explanation of the choices that have been made within the legitimate scope of discretion allowed by the relevant accounting standards. Gary Jones in responding to this suggestion proposed that a diagram may be useful.

The Committee **noted** the draft Accounts 2013-14.

Gill Newton referred to the Management Representation Letters, and the need for those to be signed by the respective CFOs. KPMG will send out final draft letters for signature within the next few days.

The Committee **noted** the ISA 260 Report.

Action

JN and FD to ensure all necessary formal approvals of the Commissioner and Chief Constable respectively are secured to the Accounts 2013-14 and associated documentation.

13 FINANCE DASHBOARD

Gary Jones introduced the report.

Gill Newton enquired what are the sources of assurance to the Committee regarding regional programmes such as Police Business services [PBS]?

Fiona Davies responded noting a regional CFO workshop on that issue will be held in October. She suggested she report back on that to the Committee in the context of the overall Assurance Mapping item planned for the December meeting.

Jackie Haynes asked for further detail on the 'Plan B' savings referred to in the report. Gary Jones responded.

The Committee **noted** the report.

Action

FD to report on assurances regarding regional programmes to the Committee in December.

14 PERFORMANCE DASHBOARD

Martin Jelley introduced the report and gave a comprehensive briefing on key issues within it.

Gill Newton noted risk had been a recurring theme in the Committee's discussions today, and highlighted the adverse trend on call handling. Mr Jelley noted that was due to capacity issues which are being addressed. He also noted a change in the methodology of recording crime figures, now required by HMIC, which had result in the apparent changes in the crime figures. He assured the Committee the underlying trend in crime figures was positive.

Gill Newton commented that this dashboard should link to and be consistent with the Risk Register.

The Committee **noted** the report.

15 FORCE STRATEGIC RISK REGISTER

Richard Baldwin introduced the report. There has been little change since the previous report. Gill Newton noted that a report on Assurance Mapping should be brought to the December meeting.

The Committee **noted** the report.

Action

JN to note for the Agenda Plan.

16 HMIC REVIEWS

Martin Jelley summarised recent activity by Her Majesty's Inspectorate of Constabulary.

The Committee **noted** the report.

17 ITEMS FOR ESCALATION TO THE COMMISSIONER AND CHIEF CONSTABLE

Iain Britton proposed the following report be made from the Committee to the Commissioner and Chief Constable:

The Committee does not wish to alert the Commissioner and Chief Constable to any issues.

The Committee wishes to assure the Commissioner and Chief Constable regarding progress with audit recommendations; the Transformation portfolio progress and its improved coherence; the Annual Accounts and Annual Governance Statements and the Finance dashboard.

The Committee advises the Commissioner and Chief Constable that the Management Representation Letters should be signed; and that the Committee is overseeing developmental work on assurance mapping.

The Committee **agreed** the above proposal.

Action

IB to prepare and send the report to the Commissioner and Chief Constable.

18 AGENDA PLAN

John Neilson introduced the report.

The Committee **agreed** the following changes to the report:

Standing items:

Add: Finance and Performance dashboards

Add: Presentations (programme to be developed)

Specific items:

Add: Assurance mapping [December]

Add: Internal Audit Annual report [June]

Action

JN

19 NEXT MEETING

10am 3rd December 2014 at Force HQ Northampton.

Action

ALL to note

20 OTHER URGENT BUSINESS

None

21 RESOLUTION TO EXCLUDE THE PUBLIC FROM THE MEETING

The Chair moved the following resolution:

“That under Section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that if the public were present it would be likely that exempt information under Part 1 of Schedule 12A of the Act of the descriptions against each item would be disclosed to them”.

The Committee **approved** the resolution.

[The minutes of the remaining items of business are recorded separately in another document]

END

JOINT INDEPENDENT AUDIT COMMITTEE
3rd December 2014

Matters Arising Log

Meeting held on 10th September 2014				
Minute	Action	Who	Comment	Status
4	Canvas dates and programme for informal briefing in November	JN	Changed to January	Closed
5	Create a Matters Arising Action Log	JN		Closed
6	Conclude formal arrangements re appointment of Chair of the Committee	JN		Closed
6	Agree a process re recruitment of a new Member of the Committee	JN		Closed
7	Ensure all outstanding OPCC policies are published in September	JN		Closed
8	Ensure the Chair signs the Audit Charter and it is sent to Baker Tilly	JN		Closed
11	Progress reports on Annual Governance Statements to each Committee	JN	On December agenda	Closed
12	Final Accounts 2013-14: ensure all formalities complete by 30 th September	JN & FD		Closed
13	Report on assurances on Regional programmes to December meeting	FD	On December agenda	Closed
15	Report on assurance mapping to December meeting	JN & FD	On December agenda	Closed
17	Prepare and send note to Commissioner and Chief	IB		Closed
18	Amend Agenda Plan	JN		Closed

IB Iain Britton
 JN John Neilson
 FD Fiona Davies

Author:

John Neilson



COMMUNITY JUSTICE SECURITY



AGENDA ITEM 6a

Report to the Independent Audit Committee

03 December 2014

Audit Recommendations Update Report

RECOMMENDATION

The Committee is asked to note this report.

1 PURPOSE OF THE REPORT

- 1.1 This report provides the Audit Committee with an update on the implementation of internal audit recommendations.

2 OVERVIEW

2.1 2013/14 Audits

- 2.2 Thirteen audits were conducted by Baker Tilly during the financial year 2013-14.

- 2.3 Final reports have been received for all thirteen audits:

- Collaboration
- Equiniti Pensions Administration
- Governance
- Operational Areas- Seized Property or Lost and Found Property
- Business Continuity
- Operational Areas- Vetting
- Monitoring and Delivery of the Police and Crime Plan
- Procurement
- Change Management Programme
- Key Financial Controls
- Risk Management
- Data Security
- Follow Up

2.4 2014/15 Audits

- 2.5 Final Reports have been received for the following audits:

- Stock Management
- Firearms Licensing
- Risk Management

- Medium Term Financial Planning and Budget Setting
- Estates Strategy / Management

2.6 Draft reports have been received for the following audits:

- Force Control Room Business Continuity

2.7 The attached audit dashboards show the recommendations made in the final reports for each audit together with updates received on the implementation of those recommendations.

FIONA DAVIES
Head of Corporate Services

EQUALITY, DIVERSITY AND HUMAN RIGHTS IMPLICATIONS
None

HUMAN RESOURCES IMPLICATIONS
None

RISK MANAGEMENT IMPLICATIONS
None

ENVIRONMENTAL IMPLICATIONS
None

Author: Richard Baldwin,
Force Risk and Business Continuity Advisor

Chief Officer Portfolio Holder: Martin Jelley, Deputy Chief Constable

Background Papers: Northamptonshire Police Summary of Internal
Audit Recommendations 03.12.14

INTERNAL AUDITS DASHBOARD 2014/15

Audits are graded as Red, Amber, Amber/Green or Green. Some thematic audits are advisory only and not graded. Recommendations are prioritised as High, Medium or Low to reflect the assessment of risk associated with the control weaknesses.

SUMMARY OF AUDIT PROGRESS AND OUTCOMES

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			High	Medium	Low
Operational Areas – Stock Management – 1.14/15	02 July 2014	Green	0	0	0
Firearms Licensing – 2.14/15	18 August 2014	Green	0	0	2
Medium Term Financial Planning and Budget Setting - 3.14/15	20 November 2014	Green	0	0	1
Risk Management – 4.14/15	02 September 2014	Amber/Green	0	2	6
Estates Strategy / Management 5.14/15	24 November 2014	Amber/Green	0	1	0
Force Control Room Business Continuity 6.14/15	06 November - Draft	Amber	0	3	3
IT Licenses					
Volunteers – Strategy, recruitment and training					
Follow up					
Collaboration – Efficiency Savings Plans					
Key Financial Controls					
Human Resources – Workforce and Succession Planning					
Governance					
Commissioning					

DETAILS OF RECOMMENDATIONS FROM EACH AUDIT

Operational Areas- Stock Management – 1.14/15 No Recommendations

Firearms Licensing – 2.14/15

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.1	The Firearms Licensing Unit Policy should be uploaded to the Force Policy Library within Forcenet.	Low		The Firearms Licensing Policy was on the Force Policy Library, the paper referred to here by the Auditor was the internal SLA for FLU which has now been renamed to ensure no future confusion. All Force Policies are held centrally on FPL not on staff intranet as at 3.1.1.	Complete	Bridget Hodgson	
1.2	The FLU should determine an appropriate length of time, during which FEOs attempt to meet with applicants to discuss refusal of their application and refund their application fee. Upon expiry of this period, refunds should be made by alternative means, such as posting a cheque.	Low		There was 6 month time limit as the refusal/revocation records are audited after this time and archived and any outstanding items are actioned, this was not shown on the process maps at the time of the audit and this has been rectified. The outstanding refunds referred to by the Auditor were within this 6 month period	Complete	Bridget Hodgson	

Medium Term Financial Planning and Budget Setting – 3.14/15 - Draft

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.1	In order to ensure that all information within the Medium Term Financial Strategy is valid and up to date the Police and Crime Plan should be issued in a timely manner and the Strategy updated as required.	Low	Y	Agreed Police and Crime Plan has recently been refreshed and published (September 2014) The financial strategy will be updated accordingly and formally approved in February 2015	February 2015	John Neilson	

Risk Management – 4.14/15

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.1	As a result of the findings of this audit and in recognition of the internal restructures the following should be included in the next revision of the Risk Management Policy and or Risk Management Procedures: Include a section relating to the identification, management and	Low	Y	The suggested revisions will be incorporated into the policy and procedures at the next review which is due to be completed by 01 January 2015.	31 December 2014	R Baldwin	

	<p>reporting on assurances to validate that controls are being effectively managed.</p> <ul style="list-style-type: none"> Enhance the relevant sections to include the fact that medium priority risks are also included within the risk reporting and monitoring by the various Groups/Boards Enhance the procedures to included reference against the Strategic Tasking and Co-ordination Group and the Information Assurance Board as to the frequency of risk monitoring. Once the Joint Independent Audit Committee have determined their future reporting requirements an appropriate inclusion within the Review and Reporting Risks section of the Procedures should be made. Once completed we would recommend that the Risk Management Policy is submitted to the Joint Independent Audit Committee for noting. 						
1.2	<p>Following the changes made to the database as a result of the previous Internal Audit report there is a need to address these through to other areas:</p> <ul style="list-style-type: none"> The on-line risk notification form needs enhancing to include reference to recording strategic risk and also to split and differentiate between controls and intended responses, i.e. actions to be taken to further manage the risk. Splitting controls from response measures and recording these in their correct sections. 	Low	Y	<p>A change request has been raised to modify the risk reporting e-form but it is not yet known how long it will take for ISD to complete the changes.</p> <p>Splitting of controls from response measures will be retrospectively applied to all open risks in IPSO.</p>	TBC 31 December 2014	R Baldwin / ISD R Baldwin	
1.3	<p>The Terms of Reference for the Strategic Tasking and Co-ordination Group, Information Assurance Board and Chief Officers Group should be reviewed to ensure that all contain appropriate inclusion as to their responsibilities for reviewing associated risks and the frequency when this is undertaken.</p>	Low	Y	<p>Revised wording will be prepared for the Chairs of the respective meetings</p>	30 September 2014	R Baldwin	
1.4	<p>Work to continue to revisit risks to ensure that there is an effective split between actual controls and identified response measures on the database for each risk. This should be actioned by risk owners at their next review date.</p>	Low	Y	<p>As per action 1.2 IPSO will be amended accordingly. Where necessary risk owners will be asked to provide the required information.</p>	31 December 2014	R Baldwin	
1.5	<p>Whilst assurance sources and types of assurance outputs are being captured there is no formal process whereby 'actual' assurance outputs are being recorded and used to inform/validate current controls risks assessments and scores. We would recommend that outputs can be recorded in the existing box where the assurance source is recorded but just need these to be clearly detailed.</p>	Medium	Y	<p>This will be raised with the owners of each respective risk at the next review date.</p>	31 December 2014	R Baldwin	
1.6	<p>To ensure standardisation and the ability to verify that effective risk management processes are being followed at departmental level all departments should use the IPSO risk management database as prescribed within the Risk Management procedures. This would enable the Force Risk and Business Continuity Advisor, as manager of the database, to oversee inclusion of a risk and to ensure the integrity of key areas such as:</p>	Medium	Y	<p>This issue will be raised with the Chief Officers Group at the next meeting where risk is due to be discussed.</p> <p>Update RB – Provision of a centralised system for managing risk registers is being considered as part of the Corporate Services review that is scheduled</p>	31 May 2015	R Baldwin	

	<ul style="list-style-type: none"> Controls are recorded appropriately. Risk descriptors are sufficient. Sources of assurance are identified. Actual assurance sources identified. <p>This issue should be discussed by the Chief Officers Group and a formal decision made to enforce all departments to use IPSO for all risk management functions. Where use continues by Departments of their own risk management spreadsheets/ databases there is a danger that by allowing this there is a loss of oversight by the Force Risk and Business Continuity Advisor. Whilst we accept that responsibility for managing risks are departmental level remains with the relevant Head of Department and Risk Co-ordinator we would nevertheless comment that there should be a form of overview by the Force Risk and Business Continuity Advisor to ensure compliance and that there is an effective mechanism operating that engenders a bottom up approach to identifying and managing risk. This overview should also be used to ensure the 'correct' recording of risks within the system.</p>			to be completed during 2015.			
1.7a	Once the Joint Independent Audit Committee have determined their future reporting requirements from both the Force and OPCC consideration should be given to including these within their Terms of Reference.	Low	Y	A recommendation will be made to the Chair of the Committee once the reporting requirements have been agreed.	TBC	R Baldwin	
1.7b	To inform and feed the Annual Governance Statement we would recommend that an end of year synopsis report on risk management is produced and submitted to the Joint Independent Audit Committee. (This would mirror the process being proposed by the OPCC)	Low	Y	An end of year report will be produced for the Committee once the required format and content has been agreed with the Chair.	31 May 2015	R Baldwin	

Estates Strategy / Management – 5.14/15

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.1	<p>Whilst we accept that the decision to continue using Pick Everard given their history, expertise and knowledge of the estate, in accordance with Contract Standing Orders the fact that despite Pick Everard being on the framework agreement with 'Scape' there is nevertheless the requirement to either:</p> <ul style="list-style-type: none"> Undertake a mini tender using suppliers listed on the framework, or In this instance given, if the organisations decides it is appropriate to continue using Pick Everard then completion of a Single Tender Approval (STA) Request form and approval in line with stated financial authorisation limits should have been undertaken. We would recommend that to cover future usage of Pick Everard an STA Request form is completed with an 	Low	Y	Agreed	October 2014	S Bonner	

	'estimated' value of work and that this is then approved as required and used as a 'call off' agreement.						
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Force Control Room Business Continuity – 6.14/15 - Draft

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
3.1	<p>The Force should consider documenting the missing information to improve the BCP:</p> <ul style="list-style-type: none"> • A workflow of activities to clearly identify the action to take. • Key contact information for both staff and third parties should be clearly documented 	Low	Y	The new plan is far more detailed than the previous version. Activity workflow is individually documented in contrast to the reviewed document. Key contact information is documented on the plan.		Steve Herbert	
3.2	<p>A business impact analysis should be undertaken to determine recovery priorities and required resources and timeframes to recover business operations following a disruption.</p> <p>The BCP and backup arrangements should be reviewed upon completion of the business impact analysis to ensure recovery arrangements meet business objectives.</p>	Medium	Y	When the plan is finalised I will liaise with Richard Baldwin and discuss it to ensure compliance and compatibility with other force contingency. I will discuss business impact analysis with him.		Steve Herbert	

3.3	The Force should ensure that the Control Room Business Continuity Plan is reviewed and updated to ensure that the plan reflects the significant change to the department's telephony systems.	Low	Y	The new plan reflects the significant changes.		Steve Herbert	
3.4	To ensure that staff are aware of their business continuity responsibilities, these should be clearly documented within the business continuity plan.	Low	Y	Awareness of business continuity responsibilities will commence when the plan is confirmed and accepted by relevant parties. It is my intention to complete awareness through continuous professional development days with a presentation to all FCR staff. This will commence in the new year. Detailed communication to managers will commence shortly to reflect changes.		Steve Herbert	
3.5	Upon completion of the Business Impact analysis exercise: The Force Control Room Business Continuity Plan should be reviewed for compatibility and alignment with the IT Disaster Recovery Plan.	Medium	Y	Compatibility and alignment with the IT disaster Recovery Plan will be considered prior to acceptance.		Steve Herbert	
3.6	The Force should define a testing strategy and a future schedule for periodic testing of the FCR Business Continuity Plan.	Medium	Y	I have consulted with C/Insp Tennet and have agreed that testing of the plan should commence during January /February. Impact on normal business operations are considered inappropriate prior to this time. This will include the testing of contingency areas including Silver 3, Campbell Square and Wellingborough. All sites have been checked for operability within the last month with ISD professionals and deemed to be suitable for contingency use at this time. This testing will be ongoing to cover all relevant staff and test all parts of the FCR spectrum.		Steve Herbert	

INTERNAL AUDITS DASHBOARD 2013/14

Audits are graded as Red, Amber, Amber/Green or Green. Some thematic audits are advisory only and not graded. Recommendations are prioritised as High, Medium or Low to reflect the assessment of risk associated with the control weaknesses.

SUMMARY OF AUDIT PROGRESS AND OUTCOMES

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			High	Medium	Low
Collaboration – Governance & Financial Framework	July 2013				
Equiniti Pensions Administration – 1.13/14	11 September 2013	n/a	0	2	3
Governance – 2.13/14	17 December 2013	Green	0	0	3
Operational Areas- Seized Property or Lost and Found Property – 3.13/14	28 February 2014	Amber	0	8	6
Business Continuity – 4.13/14	28 January 2014	Amber/Green	0	3	1
Operational Areas – Vetting – 5.13/14	13 February 2014	Amber/Green	0	0	6
Monitoring & Delivery of Police and Crime Plan – 6.13/14	26 February 2014	Green	0	0	1
Procurement – 7.13/14	12 February 2014	Green	0	1	0
Risk Management – 8.13/14	11 June 2014	Amber/Green	1	2	1
Change Management Programme – 9.13/14	05 June 2014	n/a	1	4	6
Follow Up -10.13/14	02 September 2014	n/a	0	3	1
Key Financial Controls - 11.13/14	01 April 2014	Amber/Green	0	7	3
Data Security – 12.13/14	11 June 2014	Amber/Green	0	1	2

DETAILS OF RECOMMENDATIONS FROM EACH AUDIT

Status Key: ■ Recommendations implemented ■ Recommendations ongoing ■ Recommendations overdue

Collaboration – Governance & Financial Framework - Regional Response

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1	<p>The principles of collaborative activity should be reviewed to ensure that they remain appropriate, given the governance changes and funding cuts that have taken place within the sector, over the last few years. Ideally, there should be some measurable objectives and outcomes for collaborative activity, in order for the achievement of the unit to be transparent and for the regional Forces and Police and Crime Commissioners to clearly understand the benefits that have been received, by collaboration.</p> <p>As the forces across the region, as indeed nationally, have developed local policing plans, there should be something similar for the collaboration. The document (Corporate Plan) could be used to include the Vision, Values, Priorities (opportunity to link to the regional objectives set by Commissioners and any other objectives) and Delivery (sets out how reporting will take place, performance against targets, measures and effective actions).</p>	Medium	Y	<p>This is on-going. Regional forces are individually considering and reviewing their position in regards to collaboration. A report is to be presented to the PCC Board on 18th December 2013.</p> <p>On review of the notes from the East Midlands Police and Crime Commissioners Board from their meeting on 18th December 2013, it was noted that item 6 referred to a draft vision being presented for collaboration in the East Midlands. The document had been drawn up between the regional Chief Executives and the Chief Constables. Within the report there is a statement of intent for Collaboration and it refers to;</p> <p><i>'The East Midlands Police and Crime Commissioners and Chief Constables are committed to enhancing the efficiency and the cost effectiveness of each of their individual forces and to policing services across the five Forces and to meet the strategic policing requirement. They are committed to maximise innovative ways of working collaboratively across a range of operational and business support functions to deliver reductions in crime and improvements in community safety. They recognise that collaboration is and will be seen in many different ways including agreements with national agencies, with other service providers, with forces outside the region, with criminal justice and community safety partners, with the third sector and with other local emergency services. In addition, they remain committed to appropriate collaboration with partner forces in the East Midlands. This may mean a mix of collaborative proposals which will include 2, 3, 4 or 5 force support. The vision is to deliver a programme of change that will protect and improve local policing services by exploring every opportunity to collaborate to reduce cost and enhance the capability and</i></p>	Dec 2013	Phil Whiteley	


			<p>capacity of policing and other services. The document continues to state;</p> <p><u>Guiding Principles</u></p> <ul style="list-style-type: none"> • <i>To improve public safety</i> • <i>To make better and more productive use of police resources</i> • <i>To increase public confidence in policing</i> • <i>To ensure that local policing will remain a local service addressing local needs and priorities</i> • <i>To explore the potential for collaboration in specialist operational services, support services and ICT with the intent that this will be delivered collectively (collaboratively) to common standards and through common processes</i> <p><u>Joint Working Will Be:</u></p> <ul style="list-style-type: none"> • <i>Based upon the mutual commitment of Chief Constables and Police and Crime Commissioners</i> • <i>Governed by a clear, transparent and publicly accountable governance structure, scheme of delegation and financial regulations</i> • <i>Timely and efficient to deliver change to meet the financial challenges facing each Police Force</i> • <i>Respectful of the constitutional positions of PCCs to act in the interests of their constituents and Chief Constables to ensure effective operational policing is delivered to their communities</i> • <i>Supported by a central team/s of specialists and staff who are accountable for delivery</i> • <i>Managed by a joint management board and delivery boards involving PCCs and Chief Constables, relevant staff and other resources</i> • <i>The benefits and costs of working collaboratively will be shared between the five forces or in the case of those collaborations not involving all forces, with those who have entered the collaboration</i> <p>It was resolved that the vision for regional collaboration at Appendix 1 of the report be adopted.</p>		
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2	<p>The same format should be used for each Business Case, clearly stating the author, to assist consistent scrutiny and challenge. The Business Plan should include specific objectives and priorities of the project. For each objective the following should be detailed;</p> <p>a) Details / Purpose (why / high risk on risk registers) b) Cost improvements c) Capital Funding d) Key risks and management (taken from key risks) e) Summary financial plan f) Impact on Workforce g) Summarised capacity plans</p> <p>The Business Plan, sections e, f & g need to be completed by the individual forces, using a set definition for all costings and savings, to ensure there is consistent approach in reporting the comparative data. The data that is included should be robustly verified to provide assurance that the basis for the Business Plan or project is robust, to benefit all those involved in the collaboration.</p>	Medium	Y	<p>On review of the Business Case document it was confirmed that the comments regarding additions and alterations have been considered and built into the business case template along with other recommendations that came out of the HMIC review. This newly formatted template is to be used for all new business cases from April 2014.</p>	March 2014	Phil Whiteley	
3	<p>The benefits that are included within the Business Plan should be Specific, Measurable, Achievable, Relevant and Timely. There should be specific measurable deliverables, with a target date to be able to ascertain if the benefit originally identified has been realised</p>	Medium	Y	<p>As the revised Business Case format is effective from April 2014, there have not been any completed business cases to consider at the time of the review. Therefore it is suggested that this be considered as part of the regional work to be completed during 2014/15.</p>	March 2014	Phil Whiteley	
4	<p>The actual costs that are recorded within the Business Case should be broken down to provide clarity and transparency. Furthermore, it would be useful to include a definition of the costs that are being collated, to ensure consistency and understanding across all the forces to provide assurances that each force is including the correct cost requirements. In addition, the costs that are included within the Business Plan should be robustly checked and confirmed. This check and confirmation should be documented as part of the process.</p> <p>Furthermore, as part of this consideration, it may be beneficial to review the funding formula that is used as part of the business case and confirm that it remains appropriate. Other forces utilise a formula that also considers the demand impact and this may be something that could be considered and reviewed, moving forward.</p>	Medium	Y	<p>This will be part of the new process and will be encapsulated within the revised Business Case format. As the revised Business Case format is effective from April 2014, there have not been any completed business cases to consider at the time of the review. Therefore it is suggested that this be considered as part of the regional work to be completed during 2014/15.</p> <p>Regarding the funding formula, it was established that there are no plans to change the current process currently. The approach that has been taken by East Midlands, regarding the funding formula, has been recognised as good practice through the HMIC work and furthermore, the region is being contacted regularly by other regions who are struggling with this particular area, for advice and guidance.</p>	March 2014	Phil Whiteley	
5	<p>The responsibilities outlined in section 3 of the s23 agreements, around the previous EMPAJC, should be reviewed and assurances sought that the responsibilities listed remain appropriate, given the changes to the sector and are being captured elsewhere within the</p>	Low	Y	<p>We obtained an excerpt from the latest Section 22A and confirmed that the relevant amendments had been actions. No further action is required.</p>	31 December 2013	Phil Whiteley	

	governance framework and structure.						
6	It is an essential part of the project management process to complete a final closure report, ultimately a 12 month review. The report will provide assurances that the project has met its original objectives and continues to provide for an effective and efficient approach. Where this is not the case, the report provides the opportunity to highlight any issues and provides the option to reassess and realign operations (including officers in kind) accordingly.	Medium	Y	The production of a final closure report is now built in within the current process and is specifically included within the 'Business as Usual' report, where applicable. As part of the review we obtained a copy of the 'Business as Usual' report and it was established that the document includes a full business case review together with the review of benefits achieved to date. The document also includes any lessons learnt. It is considered that the document is appropriate and fit for purpose.	Complete	Phil Whiteley	
7	Consideration should be given to reporting on the various performance indicators and measures that have been highlighted as beneficial for inclusion, within the main body of our report, within the East Midlands PCC Performance Report. This will provide clear linkage to the Business Case measures to ensure success can be effectively measured. The Performance Report could also be adapted to include linkage with any overarching objectives and measures, for the Collaborative Unit, as a whole. (Refer to comments made at Recommendation 1)	Low	Y	The Performance Report is currently very much work in progress and the areas highlighted as part of this review will be incorporated, moving forward. A number of iterations of the performance report have been presented to the PCCs. At the PCCs' Board on 10 th March 2014, a document was produced which was a performance, threat and risk document which PCCs agreed as providing what they required. Some minor amendments were requested. Furthermore, a recruitment process has taken place with the result that a dedicated performance analyst will be joining the Collaboration Team in April 2014.	March 2014	Phil Whiteley	

Equiniti Pensions Administration – 1.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
3.1.1	Schedule 2 of the contract between the Office of the Police and Crime Commissioner for Northamptonshire (formerly Northamptonshire Police Authority) and Equiniti (formerly Xafinity) should be revised and updated to ensure that responsibilities regarding the sending / receiving of information and notification of updates to legislation are clearly defined. Operationally, it would be useful to introduce a mechanism to provide a cross check between the information forwarded to Equiniti from Northamptonshire for action and vice versa.	Medium	Y	It has been agreed that whilst legal proceedings are lodged against Xafinity over injury award overpayments, amendments to the contract in this area would not be prudent Update Nick Alexander – on behalf of Gary Jones No new updates, the situation remain the same. It is the Forces positions that whilst legal proceedings are unresolved changing any boundaries on service delivery/checking etc would not be prudent as it could be potentially misinterpreted by the forthcoming proceedings as something we agree we should always have been doing.	Undetermined	Gary Jones	

				 EP 2013 AAF 0106 Report Final.pdf Update Nick Alexander - I do not believe that we would be able to implement the revision to the contract before we go out to tender & start negotiations for a new supplier (assuming it's not Equiniti again).			
3.1.2	In discussion with the Equiniti Service Team Leader it was agreed that explanatory narrative to explain outcomes outside of expected performance targets will be included with the next set of quarterly performance statistics which will be reported in Oct 2013 (Qtr 2)	Low	Y	These will be checked for assurance in the next quarterly review meeting on 18/11/13 Update Nick Alexander – Unfortunately there is not enough time for Equiniti to implement the advice within the days before the accepted audit recommendation and the service meeting. As such It is expected Equiniti will answer in their data pack and will I will be questioning at our next service review in March 2014. Update Nick Alexander - All matters outside of agreed SLA are now routinely discussed & including within the agenda as per of the quarterly review & East Mids procurement now also attend the meeting to consider how that impacts upon the contract.	Complete	Nick Alexander	
3.1.4	Assurances need to be provided that all work completed is being appropriately reviewed and authorised. Where the Senior Pensions Administrator has completed the work, then the officer reviewing the work should be of the same position or within the appropriate hierarchy. To clearly demonstrate the accountability and segregation of duties, it is recommended that a fully prescriptive checklist be introduced on each file, so that the final sign off and review is evident. (Equiniti are currently working on such a checklist)	Medium	Y	Agree – and progress on this will be requested in the Quarterly review meetings with Xafinity Update Nick Alexander – Unfortunately there is not enough time for Equiniti to implement the advice within the days before the accepted audit recommendation and the service meeting. As such It is expected Equiniti will answer in their data pack and will I will be questioning at our next service review in March 2014. Update Nick Alexander – During the last service review meeting, it was confirmed that internally the checklist has been finalised & that internal audit (IA) will report on it's application during the outcomes from the IA work, as this is not some NPA can verify other than verbal confirmation from our offices & we do not have the ability to audit this type of check. Also, with the checklist/ processes there will be a clear audit trail & as such, it is expected that this will be also tested during the next outcomes from the IA visit. Also as per the first point, we are now receiving written information where data is outside of the agreed SLA each review meeting & as such,	Complete	Nick Alexander	

				<p>it is expected any exceptions would also be raised there.</p> <p>Update Nick Alexander - Assurances at each Service Review meeting are still being received & exceptions raised where authorisation etc has not been appropriately completed & that internal audit recommendations are being adhered to, that feedback is given re positive or negative further Internal Audit advice is followed/ raised.</p>			
3.1.5	<p>It should be ensured that an appropriate audit trail of all validation exercises is maintained by Equiniti) and assurance provided to Northamptonshire that any exceptions have been appropriately amended.</p>	Low	Y	<p>Exceptions will be requested in quarterly review meetings</p> <p>Update Nick Alexander – Unfortunately there is not enough time for Equiniti to implement the advice within the days before the accepted audit recommendation and the service meeting. As such It is expected Equiniti will answer in their data pack and will I will be questioning at our next service review in March 2014.</p> <p>Update Nick Alexander – During the last service review meeting, it was confirmed that internally the checklist has been finalised & that internal audit (IA) will report on it's application during the outcomes from the IA work, as this is not some NPA can verify other than verbal confirmation from our offices & we do not have the ability to audit this type of check.</p> <p>Also, with the checklist/ processes there will be a clear audit trail & as such, it is expected that this will be also tested during the next outcomes from the IA visit. Also as per the first point, we are now receiving written information where data is outside of the agreed SLA each review meeting & as such, it is expected any exceptions would also be raised there.</p> <p>Update Nick Alexander - Assurances at each Service Review meeting are still being received & exceptions raised where authorisation etc has not been appropriately completed & that internal audit recommendations are being adhered to, that feedback is given re positive or negative further Internal Audit advice is followed/ raised.</p>	Complete	Nick Alexander	
3.1.6	<p>As part of the quarterly client meetings, a specific item should be introduced for the formal consideration of any feedback from internal audit reviews (both positive and negative) together with assurances that any required actions have been appropriately addressed.</p>	Low	Y	<p>This will be followed up in the quarterly review meetings</p> <p>Update Nick Alexander – Unfortunately there is not enough time for Equiniti to implement the advice within the days before the accepted audit</p>	Complete	Nick Alexander	

				<p>recommendation and the service meeting. As such It is expected Equiniti will answer in their data pack and will I will be questioning at our next service review in March 2014.</p> <p>Update Nick Alexander – As per the above, whilst we discussed IA, there has not been an outcome for subsequent reviews & as such, we are not able to effectively consider any additional measures/ requirements above or beyond the existing work (above) until more is known or any additional concerns are raised.</p> <p>Update Nick Alexander - Assurances at each Service Review meeting are still being received & exceptions raised where authorisation etc has not been appropriately completed & that internal audit recommendations are being adhered to, that feedback is given re positive or negative further Internal Audit advice is followed/ raised.</p>			
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Governance – 2.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
2.1	<p>Force At the next revision of the Governance Framework the following areas should be addressed:</p> <p>Amend the Change Delivery Board to the Aspire Programme Board.</p> <p>Enhance the connections between Board/Groups to indicate reporting line.</p>	Low	Y	The changes will be made and approved at the scheduled meetings of the Aspire Board and other Groups	Complete	Fiona Davies	
2.2	<p>Force We would recommend that as part of the revision of the Governance Framework the opportunity is taken to review all Group/Board Terms of Reference. As part of this:</p> <p>Revise and update COG to include the revised membership.</p> <p>Enhance existing Terms of other bodies to indicate where any recommendations should be submitted.</p>	Low	Y	<p>Amendments to the COG ToR will be recommended at the November meeting.</p> <p>Update: John Chatley – This has now been completed</p> <p>ToR of other meetings will be reviewed as recommended according to the schedule of meetings.</p> <p>Update John Chatley- ToR have been updated</p>	Complete	John Chatley	
2.3	<p>Force It is recognised that there is a need to strengthen /formalise performance reporting between the Force and the PCC and this</p>	Low	Y	The recommendation is accepted and will be taken into consideration as the format of the meetings between the DCC and the Performance Officer formalised.	Complete	John Chatley	

could be achieved through the proposed new monthly meetings between the newly appointed Performance Officer in the PCC and the Deputy Chief Constable. We would recommend that a decision record or notes should be kept from these meetings.			Update: John Chatley – a decision record is maintained by the OPCC			
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Operational Areas- Seized Property or Lost and Found Property – 3.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
Detained (Seized) Property							
1.1	In respect of the planned introduction of electronic training on detained property procedures we would recommend that records are maintained to ensure that all relevant parties do complete the training	Low	Yes	Supt Sean Bell has already agreed that this NCALT training be mandatory for all Officers/Staff who access property. Update - NCALT package should be complete by end of July but roll out is dependent on a linked Crime NCALT module. Update – The NCALT package is now live and is mandatory for all new starters and specials. Existing officers and staff can be nominated to complete the module as required.	Complete	L&D	
1.2	Officers must ensure that in accordance with procedures any cash detained must be: <ul style="list-style-type: none"> Counted by Two officers The value of cash recorded and not quantity of cash Double bagged The outer bag signed by the two officers involved Consideration to be given to central stores imposing a much stricter regime in not accepting non –compliant value packages	Medium	Yes	Force Order will be put out as a reminder regarding the packaging of cash. Non-compliance regime suggestion would require additional resources / review of current job descriptions. This can be considered as part of the planned resource review in 2014. Update: Once additional resources have been recruited into the team, this will be implemented, likely go live June 2014 Update – The additional resource has been agreed and recruitment is now underway. Update – The additional property officers are due to commence on 01 October. Update – The additional property officer is now in place.	Complete	Vicky French	
1.3a	Station EDOs to be reminded that Temporary Stores are to be cleared daily and the relevant PMS report/notification sent to Central Stores.	Medium	Yes	To be managed by EDO Managers. Memo to be sent to EDO managers and Sector Commanders. Update – The guidance has been issued and best practice guidance is being prepared to be rolled out across the county which should be complete by 01 September.	Complete	Ch Insp Thompson	

				Update – The procedures have been issued and best practice guidance rolled out across the Force.			
1.3b	A review should be undertaken of all items showing as still be in Temporary Stores to ensure that the entries are updated to reflect the items current location/status. Once the review has been completed and the items cleared then in future EDOs should run a full report of items and not just items logged in the last 24 hours to ensure that no further build-up of entries occurs	Medium	Yes	To be managed by EDO Managers. Memo to be sent to EDO managers and Sector Commanders. Update – The guidance has been issued and best practice guidance is being prepared to be rolled out across the county which should be complete by 01 September. Update – The procedures have been issued and best practice guidance rolled out across the Force.	Complete	Ch Insp Thompson	
1.3c	A review should be undertaken of all items showing as still held in Interim Stores to ensure that the entries being reported relate to actual items held and that these are within the 28 day holding rule pending collection by Central Stores.	Medium	Yes	This is already in place as part of the DP Audits of the Interim Stores	In Place	Detained Property Team Leader	
1.3d	A review should be undertaken concerning the number of items, pre and post centralisation, that have been logged onto PMS as 'awaiting entry', which indicates that the item has never been through a Station store or Central Stores and has been 'retained or dealt with' direct by the Officer who has then not updated PMS.	Medium	Yes	This piece of work will require additional resources. This can be considered as part of the planned resource review in 2014. Update – The additional property officers are due to commence on 01 October. Update – The additional property officer is now in place.	Complete	Vicky French	
1.4	Current records indicate that on the PMS there are some 4,500 (pre and post centralisation) items that according to the system have been 'booked out to Officers'. Whilst records indicate that chasing has been undertaken this we are informed has not been strictly in accordance with requirements due to resource issues. A review should be undertaken to establish the most effective and resource capable way of managing down the number of items.	Medium	Yes	This can be considered as part of the planned resource and process review in 2014 Update – The additional property officers are due to commence on 01 October. Update – The additional property officer is now in place.	Complete	Vicky French	
1.5	Future cash sheets should be signed by 2 persons to confirm the amount being banked	Low	Yes	Will be put in place immediately	Complete	Vicky French	
Found Property							
2.1	A flowchart, or similar, should be developed indicating the key processes to be followed that specifically included guidance on where items should be booked on in the property management system to ensure consistency.	Low	Yes	To be tasked out to appropriate person and compiled, before dissemination. Update – The procedures have been written and are being quality checked prior to roll out across the county which should be complete by 01 September. Update – The procedures have been issued and best practice guidance rolled out across the Force.	Bearing in mind the possible complexity and variance in practice this should be targeted at 1st June for dissemination	Ch Insp Thompson	
2.2	Guidance to be issued on how items are to be held, i.e. for 'value items, including cash, we would recommend that these are	Low	Yes	Memo to be sent to all EDOs and sector commanders	Guidance to be issued by 1 st	Ch Insp Thompson	

	deposited in a standard evidence bag and sealed. With regard to cash we would then recommend that the bag is signed by the 2 members of staff/Officers validating the contents.			Update – The guidance has been issued and best practice guidance is being prepared to be rolled out across the county which should be complete by 01 September. Update – The procedures have been issued and best practice guidance rolled out across the Force.	April 2014		
2.3a	Staff should be reminded of the need to ensure that found property should be disposed of after 28 days.	Low	Yes	Memo to be sent to all EDOs and Sector commanders Update – The guidance has been issued and best practice guidance is being prepared to be rolled out across the county which should be complete by 01 September. Update – The procedures have been issued and best practice guidance rolled out across the Force.	Guidance to be issued by 1 st April 2014	Ch Insp Thompson	
2.3b	A review should be undertaken of reports available from the Property Management System to ensure that these are 'cleansed' as there are numerous items reported that still show that they are 'found property still held' and where the update position has not been effectively recorded/changed.	Medium	Yes	This is, on the face of it, a significant administrative task. The Performance Team will assess reports circulated regarding all property to assist with this audit process. Update – Once the new process has been rolled out ISD will be asked to remove all records that are greater than 28 days old. Update – Operation Clearout has begun and once complete will have removed all of the old records	Estimated completion Mid 2015	Ch Insp Thompson	
2.3c	EDO staff should be reminded that in accordance with the Policy all perishable food and drink items should be disposed immediately.	Low	Yes	Memo to be sent to all EDOs and sector commanders	Complete	Ch Insp Thompson	
2.4	Management of disposals requires strengthening, in particular <ul style="list-style-type: none"> When returning items to owner a formal receipt should always be used rather than just signing the listing When destroying items details of the officer undertaking these, the date and method should be recorded Ensure there is a consistent method adopted for filing disposal documentation as testing identified two cases where the required documents could not be located. 	Medium	Yes	Memo to be sent to all EDOs and sector commanders Update – The guidance has been issued and best practice guidance is being prepared to be rolled out across the county which should be complete by 01 September. Update – The procedures have been issued and best practice guidance rolled out across the Force.	Guidance to be issued by 1 st April 2014	Ch Insp Thompson	

Business Continuity – 4.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
3.1A	The department Business Impact Assessments (BIA) should be analysed to provide a Force wide BIA that identifies and ranks the	Medium	Y	RB will analyse the BIA's and produce a single prioritised list of MCA's.	Complete	Richard Baldwin	

	Force's activities in order to ensure that all mission critical activities are correctly ranked and will receive the correct priority of recovery support. The overall ranking and criticality should be reviewed and approved by Senior Management						
3.1B	Crime and Justice Command should provide Recovery Time Objectives for activities ranked 3 and above.	Low	Y	RB will review with the plan owners and agree the missing RTO's Update- Richard Baldwin – The identified RTO's have now been updated.	Complete	Richard Baldwin	
3.2	A test strategy should be developed by the Force that ensures that a rolling programme of testing of the department Business Continuity Plans is introduced including testing of technology systems.	Medium	Y	Based on the analysis that will be undertaken for action 3.1A RB will produce a recommended exercise schedule for approval by senior management. ISD would advocate that any ICT system DR tests are done as part of wider Force or department level Business Continuity or Disaster Recovery exercises to get the maximum benefit from the exercise. ICT DR testing is highly disruptive to the Force, to minimise that disruption tests should form part of a wider planned exercise. ISD will support the Force and Departments in the Business Continuity Plan tests and advise how ICT systems can be incorporated in to those tests. ISD do not propose to come up with a test plan in isolation as this would cause disruption that would impact the day-to-day operation of the Force. <u>Update – Richard Baldwin – Work to produce an exercise schedule is ongoing.</u>	31 Mar 2014	Richard Baldwin	
3.3	A communication programme should be designed to ensure that all employees understand the Business Continuity Management Policy, business continuity priorities and what their individual responsibilities are in respect of business continuity management.	Medium	Y	As the report states an NCALT training package for all employees is being developed as part of the national BC strategy and is expected to be delivered in 2014. Once this has been delivered we can review the content to see if any further material is needed.	tbc	Richard Baldwin	

Operational Areas - Vetting – 5.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.2	The MOU sponsor should be contacted in order to acquire a signed copy of the MOU and confirmation of whether the SLA has been drafted and is in operation.	Low	Y	Sponsor has been contacted still awaiting signed MOU April 2014. Update – Yvonne Mason – Notts have confirmed that the MOU was signed off in May2012 by the DCC's Programme Board but there is no physical copy of the signed off MOU.	Complete	Yvonne Mason	

				Each SLA is an individual agreement between forces so there is no generic SLA in place.			
1.4	The Information Assurance Team leader should complete the safe muster list and conduct monthly musters of the safe contents in the presence of an independent witness. Additionally the questionnaires and application forms if leavers should be destroyed/shredded.	Low	Y	Agreed- this is already a work in progress	Complete	Jo Gent	

Monitoring & Delivery of Police and Crime Plan – 6.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.1	<p>Whilst recognising that the OPCC initial High level action plan is still in development and as yet only covers January and February 2014 we would comment that as part of its continuing development recommend that</p> <ul style="list-style-type: none"> Enhance the current format to include a column to record more clearly timescales for completion Possibly include a column to record progress/completion Develop the Plan further to include maybe the remainder of the calendar year or until the end of the 2014/15 year Consider using the action plan as a monitoring tool which can be used to inform future progress reporting to the Police and Crime Panel 	Low	Y	Accepted. Update Kathryn Buckle 20/03/14 – This has been actioned.	Complete	Kathryn Buckle – Assistant Commissioner Governance	

Procurement – 7.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1	A review of Oracle privileges should be undertaken to ensure that users cannot raise purchases and approve invoices for payment.	Medium	Y	<p>Review has been carried out by Chief Accountant and suitable amendments approved by the Head of Finance and Asset Management – Update Nick Alexander – Nick and Christine Pitcher have reviewed all Buying rights, approving rights and procurement card limits. Update Nick Alexander – We have reviewed all rights, updated some access & also have introduced a new approval process for application of new responsibilities for staff.</p> <p>There was one instance of some being allocated buying and approving rights & this & the cause of this (resulted in the change mentioned above) have been reviewed & altered, to ensure that this should not happen again.</p> <p>We also reviewed all Purchase Card limits &</p>	Complete	Nick Alexander- Chief accountant	

				queried with relevant budget holders limits/ rights etc , however, no irregular accesses or limits were identified.			
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Risk Management – 8.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.1	<p>OPCC The draft Risk Management Policy should be supported by an implementation plan detailing a target date for finalising the Policy and implementation each area of the risk management process.</p>	High	Y	Agreed. The draft Policy will be taken to the Audit Committee in June 2014 for comment with a view to the Commissioner approving the Policy shortly thereafter. That report will include details of an implementation plan to embed the approach across the Commission	25 Jun 2014	John Raisin	
2.1	<p>Force In respect of risk registers:</p> <ul style="list-style-type: none"> • The risk register should record existing controls to manage the risk. • All register should be in the same format to ensure consistent recording • Risk should be adequately defined so it is clear what the untoward event may be. 	Medium	Y	Changes will be made to IPSO to include existing controls as well as mitigating actions. Additional training will be provided to Risk Coordinators to ensure that the standard template is used for risk registers. Additional training will be provided to Risk Coordinators to ensure that risk descriptions are recorded using the agreed 'XYZ' format. Existing risk descriptions will be rewritten where required. Update Richard Baldwin – Recommended changes to IPSO have been implemented and changes made to the guidance procedures to ensure that risk co-ordinators are aware of the requirements.	Complete	Richard Baldwin	
2.2	<p>Force The Force should have a set period at which risks should be reviewed.</p>	Low	N	The review period for each risk is agreed with the risk owner and is dependent on the nature of the risk and the timescale for implementing any mitigating actions. This can vary considerably from one risk to another and it is therefore not practical to have a set period for reviewing risks. Internal Audit Comment We acknowledge management's responses, however, testing identified a medium risk which had not been reviewed for 6 months, and therefore we would recommend a minimum period to be set.	n/a	Richard Baldwin	
2.3	<p>Force There should be a link between the Force objectives and risk to meeting those objectives within the risk registers, with assurances to demonstrate that controls and actions are mitigating the risk.</p>	Medium	Y	The link between risk and the Force's strategic objectives is already reviewed by the Strategic Tasking and Coordination Group. If possible an additional field will be created in IPSO to record the link between each risk and the Force's objectives.	Complete	Richard Baldwin	

Change Management – 9.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
1.3a	An enhancement to the Portfolio Management Framework in relation to Gate 2 is required to reflect working practices. Currently it indicates that in addition to the Programme Mandate a Project Initiation Document (PID) and Equality Impact Assessment are required for approval; however we are advised that the latter two documents are only required to be submitted to the Transformation Portfolio Manager for review and approval. In addition we are advised that a PID will only require submission to the Board in cases where 'additional investment' is required, however this is not detailed in the Framework nor are there details as to what constitutes 'additional investment'.	Low	Y	PIDs are for programme boards to decide and therefore this needs to be reflected in the Portfolio Management Framework. The Transformation Board will be interested in any cases where additional investment is required from the Transformation Fund i.e. the money is not already in allocated budgets of one of the partner organisations across the portfolio.	Complete	Paul Bullen	
1.3b	In respect of Gate 3 approval within the Portfolio Management Framework inclusion should be made as to how and in what format a Programme should submit to the Transformation Board to seek Gate 3 approval. The PCC should determine whether retrospective Gate 3 approval should be sought for Programmes/Projects that are now into their delivery mode.	Medium	Y	Gate 3 approval refers primarily to programmes of the portfolio. It is agreed that additional information could be added to the Framework to make clearer how programmes progress passed this. In effect this is through having in place a clear Blueprint for the future, plans in place for the programme, including clear resource plans, and clearly identified costs, risks and benefits. Retrospective approval is not needed for programmes and projects that have already progressed beyond this point (Institute for example). Aspire's projects that are underway already are forming part of the first tranche of the programme and these will be given approval at the March Transformation Board.	Complete	Paul Bullen	

1.5	<p>A Project Management Guide/Toolkit should be developed to provide advice and guidance to Project Managers on the key areas of project management that should be addressed and the associated documentation that should be held. Areas to be included should be:</p> <ul style="list-style-type: none"> • PID development, content and approval requirements. • Project plan development. • Identification of the benefits of the project and how these can be measured. • Identification of key risks, the mapping and management of these. • Reporting requirements. • Establishment of sub or working groups as required, including documentation of Terms of Reference (or a remit) and who should approve these. • Change controls and approval. • Whether there should be any stage reviews (possibly in line with the Gates?) • Identification and recording of issues that may have occurred and have been managed. • Lessons learnt log. • Project closure review and report. <p>Given that projects will vary in stature, complexity and 'cost' consideration could be given to developing a risk based matrix approach to determining the governance of a project depending on the above.</p>	Medium	Y	<p>Guidance is needed both at programme and project level. The Portfolio Manager is producing guidance at programme level for all programmes. The Aspire team are producing a project toolkit to agree with the Portfolio Management and to subsequently be used across all programmes. Consideration will be given as part of this to the risk based matrix approach – this is a fundamental principle of MSP and PRINCE2 in any case.</p>	31 October 2014	Paul Bullen / Fiona Davies	
1.6a	The Programme Mandate for the Aspire Programme should be presented to the March 2014 Board for approval of Gate 2.	Low	Y	Approval for the Vision which fulfils much of the role of the Mandate will be given at the March 2014 Board. The May Board approved the Blueprint.	Complete	Fiona Davies	
1.6b	A record management system should be created by the Transformation Portfolio Manager to record submission of and approval of the Programme Mandates, Project Initiation Documents and Equality Impact Assessments. The record should also include meeting dates when the four Gates have been approved by the Transformation Board.	Low	Y	Agreed	Complete	Paul Bullen	
1.6c	Once negotiations have been concluded on the 'Better Working' element of the Agile Working project there will be a need to address the issue of a Project Initiation Document. The Force could either enhance and expand the existing Mobile Working PID or produce a separate and linked PID just for the Better Working element.	Low	Y	A new PID will be needed and approved by the Programme Aspire Board.	TBC	Fiona Davies	

1.7	In respect of Project Plans we would recommend the guide / toolkit includes: <ul style="list-style-type: none"> Start and Finish dates are colour coded or similar to indicate if they are planned or actual dates. A column is included to annotate any key information on delays to start or finish dates. Project Plans are included as an appendix to the high level progress reports submitted to Programme Boards. 	Medium	Y	This will be picked up in a project plan guide as part of the project toolkit described in 1.5.	31 October 2014	Paul Bullen	
1.8	A full review of risk management across the Transformation Programme is required to produce a more cohesive and inclusive approach. To this end we would recommend: <ul style="list-style-type: none"> There should be a structured approach to identifying and capturing risk through the use of standard registers. The registers should include details of actions to be taken to further manage a risk. For each Programme there should be a high level (strategic) risk register. For each Project there should be an operational risk register. An overarching Transformation risk register maintained by the Transformation Portfolio Manager. Project risk registers should accompany highlight reports to Programme Boards. Programme risks should be included in the Transformational Portfolio Progress Reports (these are being introduced). Inclusion of key risks in the master Portfolio Progress Report that will be going to the Transformation Board 	High	Y	The recommendation is agreed but things are much further on than the report suggests: <ul style="list-style-type: none"> Standard registers are in place and being rolled out. Each programme is beginning to develop their risk registers. Projects have not yet go their own risk register but it is agreed they should have. A Transformation portfolio risk register is in place and being presented to the Transformation Board in March. It is agreed that key risks at each level of the portfolio should be captured in highlight reports (rather than all risks in each project being presented to a programme board) 	Complete	Paul Bullen	
1.9a	We would recommend that any Sub Board or Working Group have Terms of Reference (or similar) developed, which are subject to approval by its parent Board.	Low	Y	Agreed	Complete	Fiona Davies	
1.9b	Project Managers should be reminded that to ensure that salient points from Sub Board/Group meetings are captured we would recommend that at least action points are formally documented.	Low	Y	Agreed	Complete	Fiona Davies	
1.10	Gate 4 within the Portfolio Management Framework, which seeks approval to formally close a programme/project, should be enhanced to indicate guidance on what documentation, and in what format, should be submitted when applying for approval. Consideration could be given to developing a standard closure report template.	Medium	Y	Now updated in Portfolio Management Framework and standard closure report is in place.	Complete	Paul Bullen	

Follow Up - 10.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
3.1.30	New Recommendation The Force should identify areas of non-compliance and through review, determine whether there are extenuating circumstances. If no explanation can be determined, further action should be	Medium	N	The Force does not have a no purchase order no pay policy. This recommendation needs to be removed.	n/a	Gary Jones	

	undertaken to prompt compliance with the Forces 'No Purchase Order, No Pay' Policy.			The force strategy is to work towards a No PO no Pay policy and we are currently achieving a 50-60% success rate however we are aware that further improvements are required.			
3.1.31	<p>Recommendation Revised</p> <p>Once the Force restructure has been fully completed and the service lines established, the Force Planning Unit should consider creating a demand management strategy which sets out the aims and objectives for the unit and the plans to achieve these including outlining any particular links to associated policies / regulations.</p>	Medium	Y	The force has now appointed a strategic lead for demand management this is Supt Richard James head of the Force Control Room. He is now looking at demand initially from the point of view of incoming demand via the control room. The Programme Aspire team is also looking at internal processes and internal demand with a view to developing a process library to impact upon failure demand across the force. These two pieces of work are in the analysis phase and once this has been done we will seek to create a demand management strategy that looks at plans for efficiency gains, reductions and prediction of demand.	Ongoing	Richard James and Dave Hill	
3.1.34	<p>New Recommendation</p> <p>The Force (or Local Resilience Forum) should include a risk assessment for each probable emergency event highlighting possible dangers to staff and identifying clear controls to mitigate the risk of them materialising.</p>	Medium	Y	The Local Resilience Forum has a Risk Group chaired by the County Council who prepare a Northamptonshire risk register assessing the local impact of those risks identified on the National Risk Register.	Already in place	Insp Neil Dorothy	
3.1.26	<p>Recommendation Restated</p> <p>Northamptonshire Police should develop an environmental policy which clearly documents how it intends to deliver the areas identified within the regional environmental policy.</p>	Medium	Y	It is accepted that the Force needs to adopt an environmental policy applicable to its own aims and objectives. The overarching regional policy needs to be reviewed and updated and no target has been set for this piece of work. Northants Police will complete and publish its own policy by the end of September 2014. The policy will take account of the OPCC needs as the owner of the estate assets. It will also closely link with the Transport and Travel Carbon Management plan.	30 September 2014	Stuart Bonner	

Key Financial Controls - 11.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
Budgetary Control							
1.1	The Office of the Police and Crime Commissioner should ensure that all links to budget documents are working on their website	Low	Yes	Agreed	30th April 2014	Richard Edmondson	
1.2	The OPCC should review the budgetary information being presented to the Police and Crime Panel and ensure that it is consistent with the management information presented to them by the Finance Team.	Medium	Yes	The OPCC has always strived to ensure the information presented to the Police and Crime Panel is correct and will continue to do so.	31st March 2014	John Raisin	

Payroll

3.2	The Force should review the employee 'leaver' process and ensure that appropriate leaver forms are received by the Payroll Team in a timely manner so that they can be handled within the processing deadlines.	Low	Yes	MFSS will review the leaver forms to ensure that these are suitable for use for all types of leavers. Update Pam Rourke -The forms for leavers have been reviewed and are suitable in most instances. It has been agreed that in some instances a form may not be appropriate (e.g. redundancy & dismissal) and in these cases a signed letter from HR is used in place of a form.	Complete	Pam Rourke	
3.3a	The Payroll team should reconcile the expenses file exported from Oracle to the restructured file which is uploaded to CGI prior to the payroll.	Medium	Yes	Payroll Procedures will be updated to include a check on the total value of the original expenses file against the restructured file. Update Pam Rourke -This check has now been incorporated into the process with effect from April 2014.	Complete	Pam Rourke	
3.3b	The Payroll team should undertake a random sample test of claims to evidentiary documentation to confirm their validity providing assurance on the control provided by the expense claims process.	Medium	Yes	Receipts should be scanned in for the claims, therefore as part of the random audit function this would be part of the audit review & as such this is already completed. Update Pam Rourke -The payroll team check a sample of claims each month which have been randomly selected by the system. The audit process is carried out within the system and there is an audit trail to support this.	Complete	Pam Rourke	
3.4	A formal delegation from the Chief Constable, or alternatively Financial Regulations are amended, to specify delegated responsibility to Senior Payroll staff to provide authorisation to Logica to process payroll runs.	Medium	Yes	The Chief Accountant, will implement this within the Financial Regulations. Update Nick Alexander - The Financial Regulations are currently being re-drafted & approved, which will cover delegations & write offs.	Complete	Nick Alexander	

Income and Debt Management

4.1	The Force should formally document the debt write off and disposal limits that have been delegated by the Chief Constable and ensure that they are communicated to the relevant staff.	Medium	Yes	Agreed, this will be completed within the new 2014/15 Financial Regulations. Update Nick Alexander – The new Financial Regulations have not yet been issued by the OPCC but the write off limits will be included within the new version. Update Gary Jones - I have agreed with the OPCC that with, the exception of Land and Buildings, both corporation soles can determine their own delegated authorities and we will therefore have our own standing orders and Fin Regs. This arrangement will be included in the new scheme of consent	Complete	Nick Alexander	
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Asset Management

5.1	<p>Reconciliation should be undertaken on a periodic basis between the LANDesk system and the Fixed Asset register to ensure that accurate records are maintained.</p> <p>Periodic verifications should be undertaken against the items held in the LANDesk system to ensure the accuracy of records is maintained. This could be done on a sample basis to identify the highest value items.</p>	Medium	Yes	<p>Once the personal issue of equipment has been completed upon Oracle, we will look to issue unique reference no's within LANDesk for these within Oracle to allow a reconciliation between the two.</p> <p>Budget managers will be surveyed to ask for physical verification of assets.</p> <p>Update Nick Alexander - The personal issue of items & the reconciliation of assets will take place as part of the implementation of the BI project, this is likely to be late 2015.</p> <p>Update Nick Alexander – This will be addressed as part of the review of Corporate Services and is likely to be completed late in 2015/16</p>	Late 2015	Nick Alexander	
5.2	<p>The Force should ensure that the Fixed Asset Register encompasses all vehicles owned at the year end.</p>	Low	Yes	<p>A review of vehicles is being completed with the Head of Transport to ensure the vehicles are fully reconciled.</p> <p>Processes for disposal of vehicles will be explicitly outlined within the Financial Regulations.</p> <p>Update Nick Alexander – The review of vehicles is being completed once the outturn is known & the financial year end is in progress (late April).</p> <p>Update Nick Alexander – The year end Fixed Asset (FA) reconciliation has included a full reconciliation from Tranman data to the audited file & both now contain the same numbers of vehicles & all non vehicle related equipment/ expenditure has either been transferred to another PPE (Fixed Asset) category or has been appropriately removed from the FA register.</p> <p>The reconciliations for computers is not yet due, however, this will be considered as part of the VfM review on accountability & if appropriate & there are enough resources will be completed.</p>	Complete	Nick Alexander	
Treasury Management							
6.1	<p>The Treasury Management Strategy should be enhanced to include more explicit guidance around making investments in institutions, both UK and Overseas, which are in excess of either, or both, the stated maximum value and term of deposit. The Strategy should state who has authority to approve such investments and a written record of such approvals should be maintained with the investment paperwork.</p>	Medium	Yes	<p>Agreed, the description of this within the Treasury Management Strategy has been re-drafted to make this point more explicit & it is already part of the 2014/15 TM strategy being signed off by the OPCC on 1st April 2014.</p> <p>Update Nick Alexander – The new Treasury Management strategy is complete and we are waiting for this to be published by the OPCC, however, these are included within the new TM strategy.</p>	Complete	Nick Alexander	

				Update Nick Alexander – The new Treasury Management (TM) policy which has been signed by the OPCC & published has been updated for the latest requirements & also to cover any IA concerns.			
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Data Security - 12.13/14

REF	RECOMMENDATION	CATEGORY	ACCEPT Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE	STATUS
3.1	<p>Management should undertake the following:</p> <ul style="list-style-type: none"> Identify and agree with the SIRO and the Information Assurance Board as to the required retention period for the Blackberry audit logs, paying due regard to the risks of not retaining the logs for a given period as against any negative impact on performance and network storage capacity. Identify, design and implement methods of extracting and reporting on the information required from the Blackberry audit logs for investigative purposes, seeking external consultancy advice if appropriate. 	Low	Y	In the absence of any formal guidance or Best Practice on the retention of audit logs, we will review our approach after consulting with peers and in the context of other risk mitigations deployed to avoid duplication of effort.	31 Dec 2014	Head of Professional Standards	
3.2	Management should ensure that the successful deployment of Safend software updates is checked on a regular basis for all machines within the Force's network infrastructure. Moreover, any unsuccessful deployments should be investigated in full to confirm whether the machines concerned are still in live use and whether the lack of deployment needs to be remedied accordingly.	Low	Y	We will use the opportunity of our corporate 'XP upgrading project' during 2014 to ensure the future deployment of Safend incorporates all networked assets, albeit we are confident that any current risk is negligible.	31 Dec 2014	ISD Operations Manager	
3.3	Management should ensure that a process is implemented for the periodic and regular identification of unused user accounts at the network level and for promptly disabling all accounts that are no longer required, including email accounts, e.g. because the users concerned have left the Force, are on an approved period of medium to long term absence or have changed duties.	Medium	Y	<p>The pending Change Request, at the time of the audit, has been reprioritised to support more effective management of User Accounts.</p> <p>We will periodically review our overall approach to Account Management and report findings and recommendations to the Force Information Assurance Board.</p>	31 Dec 2014	ISD Operations Manager	

JOINT INDEPENDENT AUDIT COMMITTEE
3rd December 2014

OUTSTANDING AUDIT RECOMMENDATIONS

Agreed action on recommendations	Owner	Date	Comment	Status
Governance Report 17th December 2013				
A definitive list of HR related policies required for the OPCC is agreed and a timetable approved for their development and implementation. Approval of such policies should be through a formal PCC Decision.	JN	Sep 2014	All such policies were approved and published by September 2014	Closed
Change Management Report 5th June 2014				
A Project Management Guide / Toolkit should be developed to provide advice and guidance to Project Managers on the key areas of project management that should be addressed and the associated documentation that should be held.	FD PB	Oct 2014	Completed	Closed

Agreed action on recommendations	Owner	Date	Comment	Status
Risk Management Report 2nd September 2014				
<p>Prior to submission of the Risk Management Policy to the December meeting of the Audit Committee we would recommend that the following enhancements are made:</p> <ul style="list-style-type: none"> • Amend the risk scoring matrix from a 0-25 overall risk score to a 1-25 risk score. • Make appropriate amendments in light of the OPCC restructure. • Enhance and include more specific details/guidance around the identifying and recording of controls and assurances. <p>Re-align risks, where required to new risk owners in light of the re-structure.</p>	JN	Nov 2014	Done – report on December Audit Committee agenda	Closed
<p>To improve risk recording and information management we would recommend that a revision to the format and content of the risk register is undertaken.</p>	JN	Nov 2014	Done – report on December Audit Committee agenda	Closed

Agreed action on recommendations	Owner	Date	Comment	Status
Risk Management Report 2nd September 2014 (cont'd)				
<p>As part of the review of the Risk Management Policy prior to submission to the PCC and Joint Independent Audit Committee the opportunity should be taken to instigate a more formal review process of risks.</p> <p>This could be informed through assignment of review periods to the current risk assessment, i.e.</p> <ul style="list-style-type: none"> • Red risks to be reviewed formally monthly. • Amber risks to be reviewed formally quarterly, and • Green risks to be formally reviewed six monthly in line with current reporting to the Independent Audit Committee. <p>There would be a need to ensure that there is some form of mechanism established to capture evidence that reviews are being undertaken as required.</p> <p>This could be through some form of internal recording system or a further enhancement to the risk register to record the last and next review dates.</p>	JN	Nov 2014	Done – report on December Audit Committee agenda	Closed

Agreed action on recommendations	Owner	Date	Comment	Status
Draft Estates Management / Strategy 21st August 2014				
<p>Whilst we accept that the decision to continue using Pick Everard given their history, expertise and knowledge of the estate, in accordance with Contract Standing Orders the fact that despite Pick Everard being on the framework agreement with 'Scape' there is nevertheless the requirement to either:</p> <ul style="list-style-type: none"> • Undertake a mini tender using suppliers listed on the framework, or • In this instance given, if the organisation decides it is appropriate to continue using Pick Everard then completion of a Single Tender Approval (STA) Request form and approval in line with stated financial authorisation limits should have been undertaken. <p>We would recommend that to cover future usage of Pick Everard a STA Request form is completed with an 'estimated' value of work and that this is then approved as required and used as a 'call off' agreement.</p>	SB	October 2014	Agreed and completed	Closed

Agreed action on recommendations	Owner	Date	Comment	Status
Draft Medium Term Financial Planning and Budget Setting 15th August 2014				
In order to ensure that all information within the Medium Term Financial Strategy is valid and up to date the Police and Crime Plan should be issued in a timely manner and the Strategy updated as required.	JN	February 2015	The Police and Crime Plan has recently been refreshed and published (September 2014) The financial strategy will be updated accordingly and formally approved in February 2015	Open

Owners

JN John Neilson
 FD Fiona Davies
 PB Paul Bullen
 SB Stuart Bonner

Author:

John Neilson

END

JOINT INDEPENDENT AUDIT COMMITTEE

3rd December 2014

PROGRESS REPORT ON AGREED ACTIONS IN THE CC ANNUAL GOVERNANCE STATEMENT (AGS) 2013-14

	ACTION	OWNER	PROGRESS	END DATE
1	Inclusion of the work and role of the Audit Committee	FD GJ	Included as part of the final AGS for the 2013-14 Financial Statement, in progress to be included as Business as Usual for 2014-15 Financial Statements on.	Apr 2015
2	Include the conclusions of the HMIC findings	FD GJ	Findings nationally & locally published & on track to deliver latest conclusions and summary included within the AGS.	Apr 2015

Owners

FD Fiona Davies CC Head Of Corporate Services

GJ Gary Jones CC Head of Finance & Asset Management

Author

Nick Alexander

JOINT INDEPENDENT AUDIT COMMITTEE

3rd December 2014

PROGRESS REPORT ON AGREED ACTIONS IN THE OPCC ANNUAL GOVERNANCE STATEMENT 2013-14

	ACTION	OWNER	PROGRESS	END DATE
1	Refresh the Police and Crime Plan	IB	Complete – refreshed plan taken to the Police and Crime Panel and published in September 2014.	Closed
2	Publish a separate Medium Term Plan for the Commission	JN	On track – to be published January 2015	Jan 2015
3	Strengthen the effectiveness of the Commissioner's Board for Transformation and Delivery	IB	Complete – Board abolished and replaced by re-configured Aspire Programme Board effective from August 2014	Closed
4	Ensure the Regional initiative on middle and back office function is effectively governed	IB JN	In progress with Regional Chief Executives and CFOs. Original date of Autumn 2014 has passed.	Jan 2015
5	Develop a new approach to the management and development of the Commission's staff – including Leadership capacity [OPCC People Strategy]	JN	In progress	March 2015
6	Establish a new officer group in the OPCC to take responsibility for improvements to the governance framework and processes and delivery of agreed changes	IB	A baseline review of governance is almost complete. Agreed changes will then be managed through the officer group.	March 2015

	ACTION	OWNER	PROGRESS	END DATE
7	A greater focus on Anti-fraud and corruption, including the approval of a revised policy for the Commission	JN	Not yet commenced.	March 2015
8	Review Audit Committee Terms of Reference and make recommendations to the Audit Committee	JN	Done – taken to the Committee meeting in June 2014	Closed
9	Develop and seek approval to a revised Risk Management Policy for the OPCC	JN	Report on Committee agenda December 2014	Dec 2014
10	Share details of further work to develop an Assurance Map with the Audit Committee during 2014	IB JN	Report on Committee agenda December 2014	Dec 2014

Owners

IB Iain Britton OPCC Chief Executive

JN John Neilson OPCC Director for Resources, Governance and Transformation

Author

John Neilson

Office of the Northamptonshire Police and Crime Commissioner and Northamptonshire Police

Internal Audit Progress Report

Joint Independent Audit Committee meeting: 3 December 2014

Introduction

The internal audit plan for 2014/15 was approved by the Joint Independent Audit Committee in March 2014.

Summary of Progress against the Internal Audit Plan

Assignment <i>Reports considered today are shown in italics</i>	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
Stock Management (1.14/15)	FINAL	Green	0	0	0
Firearms Licensing (2.14/15)	FINAL	Green	0	0	2
<i>Medium Term Financial Planning (3.14/15)</i>	<i>FINAL</i>	<i>Green</i>	<i>0</i>	<i>0</i>	<i>1</i>
Risk Management (4.14/15)	FINAL	OPCC - Amber / Green Force – Amber / Green	0	6	6
<i>G4S NICHE Service Provision (EM Report)</i>	<i>FINAL</i>	<i>Advisory</i>	<i>1 suggestion</i>		
<i>Estates Strategy & Management (5.14/15)</i>	<i>FINAL</i>	<i>Amber / Green</i>	<i>0</i>	<i>1</i>	<i>0</i>
Force Control Room Business Continuity (6.14/15)	Draft issued 6 Nov 2014				
Key Financial Controls	In QA				
Volunteers – Strategy, Recruitment and Training	Planned 1 Dec 2014				
Follow up	Planned 3 Dec 2014				
Commissioning	Planned 6 Jan 2015				
Human Resources – Workforce and Succession Planning	Planned 13 Jan 2015				
Governance	Planned 3 Feb 2015				
Collaboration – Efficiency Savings Plans (to be completed as part of a joint review with the East Midlands)	Planned Feb 2015				
IT Licenses	February 2015				

Other Matters

Planning and Liaison:

Since the last Committee we have met with the Director of Resources, Governance and Transformation (Section 151 Officer), Head of Corporate Services, Head of Finance and Asset Management and Chair of the Joint Independent Audit Committee to discuss the progress of the audit plan.

In addition, we have held a workshop for the Chief Finance Officers of the East Midlands Police to discuss joint assurances across the East Midlands and agree the next steps in developing the Joint Assurance Framework.

Internal Audit Plan 2014/15 - Change Control:

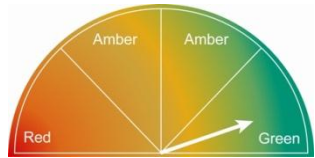
There have not been any changes to the audit plan since the last meeting.

Since the last Committee meeting, following discussion at the East Midlands Joint Chief Finance Officers meeting it was agreed that we would undertake an additional review of G4S Niche Service Provision through Lincolnshire Police to be able to provide assurance to the region on the arrangements in place. The results of this audit are included in this progress report for information, but have been scrutinised at Lincolnshire Committee.

Information and Briefings: We have issued the following updates electronically since the last Joint Audit Committee:

- Emergency Services News Briefing – October 2014
 - Code of Ethics: A Code of Practice for the Principles and Standards of Professional Behaviour for the Policing Profession of England and Wales.
 - Fire Incidents Response Times: England, 2013-14.
 - Revised PACE Code A.
 - Core business: An inspection into crime prevention, police attendance and the use of police time.
 - A master class in managing contracts and getting best value from third party providers.
 - New National Fraud Initiative Security Policy Compliance Declaration.

Key Findings from Internal Audit Work (High and Medium Recommendations only)

Assignment: Medium Term Financial Planning (3.14/15)	Recs: H: 0 M: 0 L: 1	Opinions: 
<p>Design and Application of control framework</p> <p>Testing during this review deemed the following controls to be designed adequately and effectively applied;</p> <ul style="list-style-type: none"> • A Medium Term Financial Strategy (MTFS) is produced by the Head of Corporate Services and Chief Finance Officer (CFO) for the Chief Constable on an annual basis and is used to inform the Police and Crime Plan and reflect the budgeting process and the effects of the budget over the period of the strategy. The MTFS is subject to several iterations including for example where the MTFS is updated following review by the Executive Finance meetings, comments by the OPCC, updating of the various assumptions, further savings identified by Project Aspire and other amendments as they become known or identified. The Medium Term Financial Strategy, Precept and Budget are then presented by the Commissioner and the Interim Assistant Commissioner – Resources to the Police and Crime Panel for their note and comment. • The MTFS is version controlled and shows not only all of the changes made but also provides an explanation of why the changes were made. • We confirmed from comparison between the two documents that the MTFS reflects the objectives of the Police and Crime Plan including for example to maintain Police Officer numbers during the term of the Police and Crime Commissioner and to increase Police Officer reservists. (including Special Constables) • The Budget is prepared by the Force Finance Team and approved by the Chief Constable and the Head of Corporate Services and Chief Finance Officer (CFO) and then forwarded to the Police and Crime Commissioner for his approval and the addition of the OPCC budgets prior to setting the Precept. • We confirmed with the Head of Finance that the budget setting process commenced in September 2013 with the rollover of that year's budget and the inclusion of assumptions for the new year for example; <ul style="list-style-type: none"> • Precept increase; • Pay awards; • Price inflation; • Aspire programme savings. <p>These assumptions were reviewed and it was confirmed that they were in line with the relevant guidelines published.</p> • We also confirmed that in setting the budgets changes in resources were also considered and included the impact of previous plans and assumptions, for example: <ul style="list-style-type: none"> • Use of volunteers, • Special Constables; • Changes in corporate services • We confirmed with the Head of Finance that a budget book was sent to budget holders with a summary document showing base budgets brought forward with a summary document showing unallocated savings and growth. We confirmed from our testing that these were accurately reflected. • We also noted that as part of the budget setting process and the achievement for greater savings, budget holders were challenged at a 'Star Chamber' to find the required years savings. • We confirmed with a sample of budget holders that they were supported by individual Finance Advisers and that there was a budget setting timetable that span the period from September 2013 through to PCC approval in February 2014 and reporting to the Police and Crime Panel. • We confirmed from review of various documents and reports that the budget and the proposed precept are presented to the Police and Crime Panel for their consideration and after their review and comments made in respect of the proposed precept, then the Police and Crime Commissioner publishes his decision on the approved budget and precept increase on the OPCC website. 		

We confirmed that the website reflects these decisions.

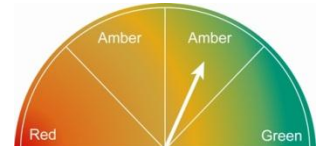
- We confirmed from a review of a sample of figures from the final budget book, that these agreed to the figures loaded onto the system
- The Force has sent up a body called Programme Aspire whose purpose is to identify savings to be made in order to mitigate budget deficits. For the current year £6.1m of savings have been identified and the project plan has been rag rated as to whether these savings will be achieved. We reviewed the project plan and noted that a number of these proposed savings are red rated at the present time. Comparing the total figures to the MTFS we noted that from a review of the previous year, savings were actually over achieved, resulting in a positive adjustment to the carry forward figures and therefore the ratings are used to monitor results and are inclined to be very cautious.
- Budgets are assigned to the Primary Budget Holders who have responsibility for ensuring that their budgets are managed and that savings are achieved. We confirmed with the Head of Finance that budget statements are sent out monthly to the budget holders. We confirmed with a sample of Finance Advisers that the budget holders are aided by the individual dedicated Finance Advisers who have regular meetings with the budget holders where budgets, variances and queries are addressed prior to the production of the monthly management accounts.
- Within the OPCC the budgets are produced by the Strategic Resources Manager. From our discussions with the Strategic Resources Manager he indicated that plans are underway to appoint a member of staff to be a Single Point of Contact (SPOC) so as to enhance the communication lines between the OPCC and the Force Finance Team.
- We confirmed with the Head of Corporate Services and Chief Finance Officer (CFO) for the Chief Constable that performance is reviewed between the Chief Constable and the Police and Crime Commissioner bi-monthly, although these meetings are not minuted. However, we noted that a record of agreed actions with timescales are published.
- From our review we noted that Budgets and Financial Performance are monitored on a regular basis by the Managing Resources Group who produces a report as part of the monthly management accounts pack. The report produced rag rates the performance of each of the budget lines. The reports compiled by the Managing Finance Group (MFG) are sent to the OPCC for review. The Strategic Resources Manager confirmed that if the OPCC had any queries or issues, they would request further information from the Northants Police Finance Team. However, as noted above the appointment of a SPOC will aid this process.
- The Chief Constable is held to account by the Police and Crime Commissioner for the performance of the Force including the application of the budget and the savings targets. We confirmed from our review that a protocol has been set up and approved and that regular meetings are being held. We confirmed from review of the OPCC website that the results of these meetings are published.
- We confirmed from review that the Police and Crime Commissioner presents a Budget 2013-14: Revenue Expenditure Monitoring report to the Police and Crime Panel at each of their meetings. The purpose of the report is to comment to the Panel on the Commissioners revenue spending, comparing the latest forecasts of spending to the approved budget, the latest forecast position on the use of financial reserves and any variations to the approved plans together with explanations. . We confirmed from a review of minutes and reports issued to each of these meetings that figures are consistently reported each month.

Action	Management Response	Date	Responsible Officer
No High or Medium Recommendation			

Assignment: G4S NICHE SERVICE PROVISION (EM Report)	Opinion: 1 Suggestion	Advisory
Based on the work undertaken as part of this review, Lincolnshire can take substantial assurance that the control framework and infrastructure that are currently in place allow for the effective facilitation, management and governance of the G4S Niche service provision. The control framework is supported by effective communication and a strong working relationship that will help to ensure processes remain robust and reflective of developing arrangements as Niche is driven forward and rolled out across the other forces in the East Midlands region.		

The scope of the review and indeed our conclusion has focused upon the governance framework and management of the existing G4S contractual arrangements. There are other areas that will need deliberation once the project is in its implementation stage that the individual Forces will need to consider and manage and these areas are around the cleansing of data within the individual force systems and the accuracy of this, prior to it being transferred to any new system and indeed the ownership of such data once it is transferred.

Action	Management Response	Date	Responsible Officer
No high or medium recommendations			

Assignment: Estates Strategy & Management (5.14/15)	Recs: H: 0 M: 0 L: 1	Opinions: 
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The following controls were found to have been effectively designed:

- An Estates Strategy was developed and agreed back in August 2012, although this is a very 'high level' document that provides the drivers that the estate should be 'fit for purpose' but deliberately does not include any specifics as to how this will be achieved over the coming years. Planned work to be undertaken by the externally engaged consultant will lead to a revision of the Strategy.
- There have been numerous discussions around what might be or could be done with the estate. To date there has been no firm agreement as to what will happen to the estate, and no development of a business case for this, therefore there is no formal implementation plan.
- Where required business cases and or options appraisals will be developed and submitted via the Estates Programme Board to the PCC who has the ultimate responsibility for the estate.
- Where formal decisions are required these are made by the PCC and recorded on the decision log that is published on the OPCC web site. Previously decisions on Estate were made where appropriate by the Police Authority and evidenced through the minutes.
- Declarations of interest are completed by Force and OPCC staff. At formal meetings attendees are required to declare at the start of the meeting any 'interests' in agenda item(s) and a record of this is incorporated in the meeting minutes.
- An external consultant has been engaged to provide advice and guidance to the OPCC and Force on estate matters and is shortly to commence work to develop a concept on how the vision of a 21st Century Estate may be achieved.
- Periodic condition surveys are undertaken of all buildings/sites and these are used to inform and feed a five year estates management programme.
- Parties to deliver the estates management programme are engaged in accordance with Financial Regulations and Contract Standing Orders.

Application of and compliance with control framework

We identified one exception as follows:

- The external estates strategy consultants, Pick Everard, were originally engaged through a competitive tender in 2010 and a two year contract awarded. Towards the end of their contract it was identified that there would be a need to continue the association with Pick Everard and the decision was taken to join the Scape Construction Procurement Framework, that had been established by Scape Systems Build Ltd (which was a local authority controlled company owned by Derby City, Derby County, Nottingham City, Nottinghamshire County, Gateshead and Warwickshire Councils). This enabled continued use to be made of Pick Everard as they were on the framework. However, compliance with Contract Standing has not been adhered to as whilst it is acceptable to use framework agreements this is on the basis that there will be either a 'mini tender' still undertaken or, as is applicable in this instance, a Single Tender Agreement completed and approved. There is a risk that the organisation cannot demonstrate engagement of an external party has been undertaken in a transparent manner and with due regard to obtaining value for money. A **medium** priority recommendation has been made to address this.

Action	Management Response	Date	Responsible Officer
<p><u>Rec 1.1 – Medium</u></p> <p>Whilst we accept that the decision to continue using Pick Everard given their history, expertise and knowledge of the estate, in accordance with Contract Standing Orders the fact that despite Pick Everard being on the framework agreement with 'Scape' there is nevertheless the requirement to either:</p> <ul style="list-style-type: none"> • Undertake a mini tender using suppliers listed on the framework, or <p>In this instance given, if the organisations decides it is appropriate to continue using Pick Everard then completion of a Single Tender Approval (STA) Request form and approval in line with stated financial authorisation limits should have been undertaken. We would recommend that to cover future usage of Pick Everard an STA Request form is completed with an 'estimated' value of work and that this is then approved as required and used as a 'call off' agreement.</p>	Agreed	October 2014	S Bonner

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

This report is supplied on the understanding that it is solely for the use of the persons to whom it is addressed and for the purposes set out herein. Our work has been undertaken solely to prepare this report and state those matters that we have agreed to state to them. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from Baker Tilly Risk Advisory Services LLP for any purpose or in any context. Any party other than the Board which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Risk Advisory Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to our Client on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

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

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Annual Audit Letter 2013/14

Northamptonshire Police and Crime
Commissioner and Northamptonshire
Chief Constable

October 2014



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Report sections

- Headlines

Appendices

1. Summary of reports issued
2. Audit fees

Page

2

4

5

This report is addressed to the Police and Crime Commissioner and the Chief Constable and has been prepared for their sole use. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled *Statement of Responsibilities of Auditors and Audited Bodies*. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document which is available on the Audit Commission's website at www.auditcommission.gov.uk.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Jon Gorrie, the appointed engagement lead to the Police and Crime Commissioner and the Chief Constable, who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees on 0161 246 4000, or by email to trevor.rees@kpmg.co.uk, who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to complaints@audit-commission.gsi.gov.uk. Their telephone number is 0303 4448 330.

This report summarises the key findings from our 2013/14 audit of Northamptonshire Police and Crime Commissioner (PCC) and Northamptonshire Chief Constable (CC).

Although this letter is addressed to the Northamptonshire Police and Crime Commissioner and Northamptonshire Chief Constable, it is also intended to communicate these issues to key external stakeholders, including members of the public.

Our audit covers the audit of the PCC and CC 2013/14 financial statements and the 2013/14 VFM conclusion.

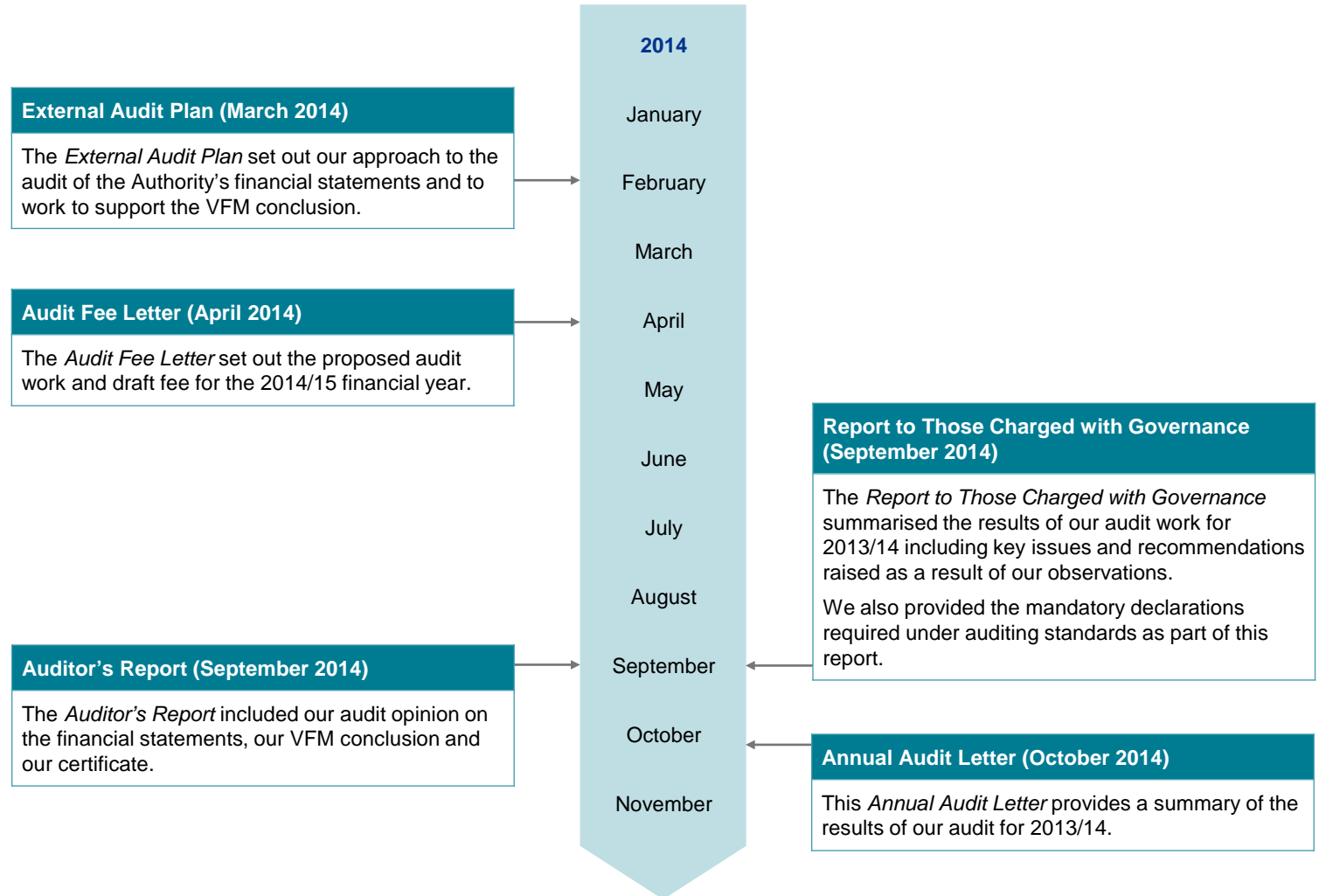
VFM conclusion	<p>We issued an unqualified conclusion on both the PCC and CC arrangements to secure value for money (VFM conclusion) for 2013/14 on 30 September 2014.</p> <p>This means we are satisfied that both bodies have proper arrangements for securing financial resilience and challenging how they secure economy, efficiency and effectiveness.</p> <p>To arrive at our conclusion we looked at the processes that both bodies have for financial governance, financial planning and financial control processes, as well as how you are prioritising resources and improving efficiency and productivity.</p>
VFM risk areas	<p>Our initial risk assessment took into account the key business risks facing the PCC and CC which are relevant to our VFM conclusion. We considered the actions being taken by both bodies to meet ongoing financial pressures. The Authority was on target to meet its financial targets and no additional significant issues had emerged in the year. We were satisfied that sufficient work in relation to these risks were being carried out at the PCC and CC to mitigate the audit risks for our VFM conclusion. We concluded that we did not need to carry out any specific additional work ourselves.</p>
Audit opinion	<p>We issued an unqualified opinion on the financial statements of each of the PCC and CC on 30 September 2014. This means that we believe that both sets of financial statements give a true and fair view of the financial position of the respective bodies and of their expenditure and income for the year.</p>
Financial statements audit	<p>We reported the significant matters arising from the financial statements audit to the Joint Audit, Risk and Assurance Committee in our Report to those Charged with Governance. We did not need to report any significant audit differences to the Audit Committee.</p>
Annual Governance Statement	<p>We reviewed the <i>Annual Governance Statements</i> for the PCC and CC and concluded that they were consistent with our understanding of your governance arrangements.</p>

All the issues in this letter have been previously reported. The detailed findings are contained in the reports we have listed in Appendix 1.

Whole of Government Accounts	We reviewed the consolidation pack prepared to support the production of Whole of Government Accounts by HM Treasury. We reported that the pack was consistent with the audited financial statements.
Certificate	We issued our certificate on 30 September 2014. The certificate confirms that we have concluded the two audit for 2013/14 in accordance with the requirements of the <i>Audit Commission Act 1998</i> and the Audit Commission's <i>Code of Audit Practice</i> .
Audit fee	The total fee for the two bodies for 2013/14 was £59,055, excluding VAT. This is in line with the planned fee. Further detail is contained in Appendix 2.

Appendix 1: Summary of reports issued

This appendix summarises the reports we issued since our last *Annual Audit Letter*.



This appendix provides information on our final fees for 2013/14.

To ensure openness between KPMG and your General Purposes & Audit Committee about the extent of our fee relationship with you, we have summarised the outturn against the 2013/14 planned audit fee.

External audit

Our final fee for the 2013/14 audit of the PCC and CC was £59,055, split as follows

- Police and Crime Commissioner £39,055
- Chief Constable £20,000

The final fee is the same as the planned fee and we have not needed to submit any additional fee requests to the Audit Commission.

Other services

We provided no other services in relation to this engagement.



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Joint Audit Committee (JAC) Finance Highlight Report

- 1.1 This report provides the JAC with an update on the financial position of the force.

Medium Term Financial Position

- 1.2 The force has a current savings plan versus estimated cumulative deficit as shown below.

	2014-15 £000	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000
Legacy Savings	1,248	448	176		
Project Balance Savings	4,539	2,962	3,054	1,575	865
Plan B Savings		2,541			
Ranking Restructure and reduction in PCSO's	217	984	506	429	435
Long Term (LT) Strategic Option - Bal	0	145	1,307	1,452	0
Total Savings	6,004	7,080	5,043	3,456	1,300
Cumulative Savings	6,004	13,084	18,127	21,582	22,882
Cumulative Deficit	(5,820)	(13,038)	(18,019)	(21,746)	(25,342)
Cumulative Surplus / (Deficit)	184	46	108	(164)	(2,460)

- Confidence levels are high for Legacy, Balance and Ranking Restructuring savings
- Plan B savings are now included – 13 work-streams, 1st confidence levels in id range and improving.
- If Plan B savings achieved and EMOPPS's and WFM saving taken (requires establishment reduction), takes pressure off LT strategic option with no significant savings requirement until 2017-18.

In year position

- 1.3 The Force is forecast to under-spend by £0.088m.
- The force and NOPCC have a carry-forward from 2013-14 of £1.971m
 - 2014-15 Budget deficit of £5.8m, savings already achieved by Project Balance
 - Forecast levels of total reserves at 31.03.14, £14.72m, Gen Reserves £3.98m.

Capital

- 1.4 The Force has an emerging investments and benefits plan that maximises the use of existing capital to meet the match funding requirements and together with a new monitoring process overseen by an Investment and Benefits Board. The final investment plan and capital strategy will be approved as part of the 2015-16 Budget setting process.



Independent Joint Audit Committee Dashboard

December 2014



Indicator	Mar-13	Status	Trend (12 months)	Commentary
CUSTOMERS				
Victim satisfaction	81.5%	83.9%		Satisfaction with overall service has fallen over the last 3 months with the latest at a YTD low of 83.9%. Victims of Burglary remain the most satisfied overall (93.1%) and Violent Crime victims the least satisfied overall (77.9%). Satisfaction with call handling and treatment remain stable. Actions taken show a declining trend over the last 3 months.
Public confidence (Police only)	82.6%	83.8%		Public confidence (Police only) has decreased within the county over the last 2 months with a YTD low of 83.8% of people surveyed feeling the police are dealing with local issues that matter to them. Daventry is the highest CSP at 87.9% and Wellingborough the lowest at 81.0%. All CSP's have shown a decrease over the last 2 months apart from Daventry.
Public confidence (Police and Council - joint measure)	63.3%	56.6%		Public confidence (joint measure) continues to decrease within the county with less than 57% of people surveyed feeling the police and local Council are dealing with local issues that matter to them. Corby is the highest at 65.2% and South Northampton the lowest at 50.5%.
Complaints from the public	38	39		The number of public complaints is stable and within normal levels. Averaging at 37 complaints per month over last year.
Whistle Blowing	8	5		The number of whistle blowing reports (by month) has decreased in last couple of months. Averaging at 5 per month over last year.
Call answering times				
999 (Definition of service level: 90% in 10 seconds)	93.6%	88.4%		999 emergency calls have improved in all areas this month. The service level is close to service level agreement which is reflective of lower volumes of abandoned calls and calls over 30 seconds. Despite this, this area provides a level of risk and further improvements are still needed to ensure performance is sustained. The FCR have identified resources within the FCR itself to provide resilience in answering 999 calls during times of increased demand but the data suggests that this approach is not always being used. This is an area of opportunity to assist in improving service levels.
Non emergency (Triage) (Definition of service level: 80% in 30 seconds)	87.4%	82.5%		Non emergency call times had been decreasing during the summer months but October saw the triage calls achieving target. The FCR is now achieving SL more consistently which has had a positive impact on abandoned call volumes. Op Versace shows that this service directs approximately 49% of calls away from call handlers.
Non emergency (post Triage) (Definition of service level: 80% in 30 seconds)	87.4%	61.1%		Post Triage calls, whilst improved, still require focus. Abandoned call rates are lower from last month however this is now 5 months above the average. Measures are now in place to monitor calls in this area that wait a long time to provide service recovery.
Response times (% attended within service level)				
G1 (Attend rural G1s in under 20 minutes, urban G1s in under 15 minutes)	83.0%	79.4%		G1 Response times within the service level continue to show a gradual decline over the last 12 months. This month recorded the lowest SL YTD (79.4%). The Force has consciously not set a target as it wants its drivers to attend to incidents responsibly not necessarily quickly. Rural G1 attendance is more of a focus at present with attendance showing a more marked reduction. Urban G1 attendance is reducing but at a much slower rate. Appropriateness of G1 categorisation is being considered under Op Filter, the Force demand management project as only half of 999 calls result in a G1 deployment. Better recording of incidents will ensure the most appropriate response is provided.
G2 (Attend all G2s in under 60 minutes)	53.5%	51.9%		G2 response times within the service level show a gradual decrease over the last 12 months, the latest month 51.9% shows a slight decrease and is below the YTD average of (53.9%). The Force has consciously not set a target as it wants its drivers to attend to incidents responsibly not necessarily quickly.



Independent Joint Audit Committee Dashboard

December 2014



Indicator	Mar-13	Status	Trend	Commentary
PEOPLE				
Workforce strength				
Officers	1267.69	1233.93		The force establishment is 1220 officers and is managed through strategic workforce planning to keep numbers just above this level.
Constables	945.12	926.4		The number of constables has fluctuated over the last 12 months but has shown an increasing trend over the last quarter as new intakes are sworn in to be trained ready for the loss of officers in 2015 who have reached their 30 year service.
Sergeants	224.07	208.98		The number has slowly fallen over the last 12 months, in line with the target operating model requirements.
Inspectors	62.5	56.55		Inspectors have seen a reduction over time in line with the planned reductions in this rank according to the future direction/model of the Force.
Chief Inspectors	20	19		This rank has seen a reduction over time in line with the planned reductions of Chief Inspectors according to the future direction of the Force. Recent numbers are stable
Superintendents	10	8		This rank saw a reduction since July 2014 in line with the planned future direction of the Force with recent numbers stable
Chief Superintendents	2	1		This rank is stable following a reduction from 2 to 1 in September
ACPO	4	4		This is stable in line with the future direction of the Force
PCSOs	126.84	126.42		The number of PCSOs is showing a decreasing trend over the last 4 months and is above the YTD average of (125.2)
Operational Frontline		1075.74		87.0% of officers are in frontline roles, with a further 7.0% in operational support roles and the remaining 3.0% in back office roles.
Operational Support		85.77		This is consistent with previous years and other forces using HMIC data.
Business Support		36.48		<i>The difference in totals with officer strength is due to where a function as not been assigned or the Home office code is 62 Other.</i>
Police Staff	856.67	835.53		Police staff numbers are showing a decreasing trend. The current strength is below the YTD average and the baseline figure for Mar 13. Further savings are needed during 2015/16 and this number will keep falling over time. This will impact on departments and the ability of the force to provide some functions in the same way as they are currently. Programme Aspire is looking at ways to transform the organisation and empower people to self serve.
Operational Frontline		374.53		45.0% of police staff are in frontline roles (forensic officers, PCSOs), with a further 22.0% in operational support (control room, intelligence)
Operational Support		185.45		and the remaining 28.0% in back office roles. All elements will be reviewed as part of the financial savings required.
Business Support		234.32		<i>The Difference in totals are where a function as not been assigned or the Home office code is 62 Other</i>
Special constables	226	380		Volumes are increasing and are currently at their highest ever number. In the recent value for money profiles the Force had the highest rate of special constables per capita nationally. Further intakes are planned for the rest of 2014 and into 2015 to take numbers towards the target set by 2016.
Volunteers	185	681		Significant increase in volume of volunteers due to active recruitment and the expansion of community Speed Watch.
Cadets		138		The number of cadets is increasing and we now have wider coverage across the county.



Independent Joint Audit Committee Dashboard

December 2014



Indicator	Mar-13	Status	Trend	Commentary
PEOPLE				
Sickness (average days lost)				
Officers	6.81	0.81		Officer sickness has increased in the last 3 months and averages 0.82 days per officer per month compared to the average of 0.78 days per Officer per month YTD. Overall Officer Sickness YTD is 5.5 days per officer compared to 6.81 days Mar 2013
Staff	8.4	0.79		Staff sickness has risen over the last 2 months having historically been very low. This month's average is a YTD high of 0.79 days per staff. Overall staff sickness YTD is 3.8 days per person compared to 8.4 days Mar 2013.
Officers on Recuperative duties	33	39.11		3.2% of officers are currently on recuperative duty. However, these officers are making a positive contribution to the force and adding value.
Officers on Restricted duties	52.29	56.28		4.6% of officers are currently on restricted duty. These officers are still making an active contribution and supporting their colleagues freeing up other officers time.
Turnover				
Officers		0.5%		Remains low. Little historical data for comparative purposes but October is consistent.
Staff		1.1%		Staff turnover has risen in the last 3 months having previously been below 1%.
Staff survey results (conducted January-February 2014)	<p>1,498 members of staff completed the survey, which is a response rate of 62%. Quality of supervision was found to be high across the board with supporting and fair, listening and trust core themes. Within reward and recognition, respondents were in the middle of the range indicating it varies between roles, departments and individuals. Most staff feel they are empowered to do a good job although officers were lower than staff and PCSOs. The majority of the workforce were positive towards the public and citizen focus, albeit officers were on average less likely to score positively. Senior leadership was more mixed but on the whole more positive. In health and wellbeing, officers were more likely to respond negatively citing work life balance, shift patterns and staff shortages as their main reasons. There was a higher level of uncertainty for police staff which impacted on their attitudes towards change. In terms of diversity, everyone scored this highly and felt the force addresses discrimination effectively. Other question areas generally scored well. In relation to the PCC, a third of the overall staff had met him personally and 30% felt he was doing an excellent or good job.</p>			



Independent Joint Audit Committee Dashboard

December 2014



Force priorities	Yr. End Mar-14	Status	Trend	Commentary
BUSINESS				
All Crime reduction	-12%	-1.1%		All Crime has continued to reduce over the last 3 years, although the level of reduction is starting to slow down since the start of 2014/15. We are ranked 28th nationally for rate per 1000 people, a dropping one place since the beginning of 2014/15. Absolute volumes have fallen 13.7% compared with the baseline. Nationally, the average change is +0.4% and MSG +0.6% so we are still performing better than others.
All Crimes resolved (cumulative rate)	29.1%	28.6%		Resolutions remain generally stable and maintained at 29% for October. Volumes of resolutions have fallen over the summer months but this may in part be linked to higher abstractions. We have achieved a national rank of 22nd, which is stable. Maintaining this for the rest of the year will be the focus.
Violence reduction	-11.0%	17.8%		Violence levels continue to increase and the force is now showing an increase of +17.5% in the last 12 months, higher than that in the baseline year. The increase is higher than the national trend (+15.9%) and the MSG (+13.3%). Homicides and most serious violence remain low. We are 32nd nationally, a drop of 2 places on last month. Assault with injury accounts for 46.9% of all violence and assault without injury accounts for 39.9% over the last 12 months.
Serious Acquisitive Crime reduction	-18%	-16.5%		A strong performance on SAC with large reductions being maintained rather than accelerating. The level of reduction is consistent since the beginning of 2014/15. We have improved to 30th nationally, and continue to exceed the national and MSG reduction of around -7.5%

Finance Dashboard

	Status	Dir. of Travel	Confid. Level	
Forecast Revenue Expenditure	●	➡	n/a	Small Overspend of £28k
Forecast against £5.8m savings target 2014-15	●	⬆	5	Weighted Average Confidence Level out of 5
Forecast against £6.2m savings target 2015-16	●	➡	2.62	Weighted Average Confidence Level out of 5

Key for the traffic light system

- Actuals are tracking profiled budget and variance/ forecast year-end position is either under budget or less than 0.5% of budget. Needs minimal monitoring. **(In non accounting terms this means everything is ok and spend is where it should be at this time of year)**
- Variance/ forecast year-end position is between 0.5% and 1% over budget. This needs close monitoring to ensure actuals are moved back into line with profile. **(In non accounting terms either what you have spent so far or where we are expected to be at the end of the year is at least 0.5% overbudget).**
- Variance/ forecast year-end position is greater than 1% over budget. The spends on this budget need investigating and actions put in place to try and manage the finances back to within 1% of budget. **(In non accounting terms this is not good and if this is not actively managed the unit will not meet its performance target)**



COMMUNITY JUSTICE SECURITY



Report to the Audit Committee

3rd December 2014

Report of the Director of Resources Governance and Transformation and the Head of Corporate Services

TREASURY MANAGEMENT MONITORING REPORT 2014-15

RECOMMENDATION

The Committee is recommended to note and comment on the report.

1 PURPOSE OF THE REPORT

- 1.1 This report provides an update on the forecast outturn position on Treasury Management Performance for the Office of the Northamptonshire Police and Crime Commissioner (ONPCC) for the financial year 2014-15. The report is based on actual performance up to the end September 2014.

2 BACKGROUND

- 2.1 The Bank of England base rate has remained at 0.50% for over 5 years and as forecast when the budget was set, has remained at this level throughout the year to date and is expected to remain at this level until the latter part of 2015. The Table on the following page summarises the Budget, Actual and forecast Variance in respect of Treasury Management income and expenditure for the year 2014-15

	Budget	Actuals	Sums (Invested) Borrowed	Average Return / Cost	Variance
	£'000s	£'000s	£'000s	%	£'000's
<u>Net Interest (Receivable)</u>					
Managed Funds-Investec -	(66)	(53)	(7,579)	0.70%	13
Short-term fixed deposits	(74)	(79)	(7,381)	0.59%	(5)
Total	(140)	(132)	(14,960)	1.29%	8
<u>Net Interest Payable</u>					
PWLB - fixed	458	152	4,300	4.54%	(307)
Short-term loans	127	0			(127)
Current Account	20	20			(0)
Total	605	172	4,300	4.54%	(433)
Net Interest - (Rec) / Pay	465	40	(10,660)		(425)

Net Interest Receivable

- 2.2 Investec had forecast that the average interest earned on its managed fund during 2014/15 would be 1.18%. Table 1 above shows that the fund is only currently earning a rate of £0.70%, which if extrapolated for the whole year would result in an under achievement of interest receivable of £13,000. The average interest earned by the Investec portfolio for the period April 14 to September 2014 was 0.70% compared to the internally managed fixed term deposits of 0.59%.
- 2.3 When the budget was set, cash reserves were forecast to reduce significantly during the year and it was expected that temporary internal borrowing would be required to support the capital programme. However net revenue cash flow to September 2014 has been slower than anticipated although expected to increase over the second half of 2014/15 reflecting the forecast overall underspend on the revenue budget of £88,000. The additional cash balance as a result of the slower spends is £0.88m. A more significant contributor is the actual expenditure on the Capital Programme. Spend to the end of September 2014 was forecast to be £16.8m whereas the actual has only been £1.89m, resulting in a lower borrowing requirement.
- 2.4 Treasury Management investment options have been limited by the financial environment along with the restrictions within the portfolio. Decreases in returns being offered from financial institutions to Public Bodies and with the Bank of England maintaining the base rate at 0.5% will further slowdown the returns during the rest of the financial year. However with the benefit of additional cash reserves as described in paragraph 2.3 it is forecast that the internally managed short term fixed deposits will over achieve the forecast return by £5,000.

2.5 All lending has been maintained within the maximum criteria for amounts and days as defined within our approved investment criteria. Additionally, no investments are made in instruments whose capital value may fluctuate in order to comply with the objective of principal security first.

2.6 Counterparties Limits

Shown below are the counterparty limits, as per the Treasury Management Strategy.

	* Minimum Credit Criteria	Use	*** Max £ of total investments	Max. maturity period
Contracted Bank Group (Natwest)	See note 1 & 2	In-house	£30m	364 days
Contracted Bank Group Short Term Interest Bearing Account (SIBA)	See note 1 & 2	In-house	£8m	364 days
UK nationalised banks	See note 1	In-house	£5m	364 days
UK nationalised banks	See note 1	Fund Managers	£5m	364 days
Banks nationalised by high credit rated (sovereign rating) countries – non UK	Sovereign rating	In-house and Fund Managers	£3m	182 days

As at 28th November 2014 there has been no breach of the counterparty limits. If this should occur then members would be notified and informed of the appropriate action that was taken.

Long-term borrowing

2.7 No long term borrowing has been required during 2014-15, as current forecasts indicate there will be sufficient capital reserves, capital grant and revenue budget available. The resulting underspend on interest payable is forecast to be £307,000, but this is volatile depending on the changes to the Capital programme.

Short-term borrowing activities

- 2.8 During 2014-15, it is forecast that no short term borrowing will be required due to the circumstance described in paragraph 2.3. This will result in savings on interest payable against the budget of £127,000.

3 Conclusion

- 3.1 The forecast under achievement of £8,000 for Investments is predominantly related to the deficit on externally managed funds £13,000. However this has been fully recovered in the savings on interest payments on external borrowing of £433,000 resulting in an overall benefit of £425,000.

JOHN NEILSON, Director of Resources Governance and Transformation

FIONA DAVIES, Head of Corporate Services

Author: Gary Jones- Head of Finance and Asset Management

Background Papers: None



NORTHAMPTONSHIRE POLICE AND CRIME COMMISSIONER

Report to the Audit Committee

3rd December 2014

Report of the Director for Resources, Governance and Transformation

MEDIUM TERM FINANCIAL PLAN [MTFP], REVENUE BUDGET AND CAPITAL PROGRAMME UPDATE

RECOMMENDATIONS

The Audit Committee is RECOMMENDED to note and comment on the report to inform decisions of the Commissioner on the Budget and Capital Programme to be made in February 2015.

* * * * *

1 PURPOSE

- 1.1 To brief the Committee on the starting points for the development of revenue and capital budgeting and medium term financial planning for the period to 2019-20; and to highlight some key issues.
- 1.2 Further updated detail will be provided at the informal workshop for Members in January 2015.

2 THE APPROVED MTFP 2014-19

- 2.1 **Appendix 1** sets out a summary of the MTFP 2014-19 agreed by the Commissioner in February 2014, and **appendix 2** sets out the current approved Capital Programme 2014-18.
- 2.2 Key issues are set out below.
- a. Government grant: the provisional grant announcement is expected before Christmas. It is likely the grant reduction in 2015-16 will be some 3.2% compared to the assumption used previously of 2.5%
 - b. We expect arrangements for Council Freeze Grant in 2015-16 will also be announced before Christmas
 - c. Precept – the approved MTFP assumes a precept increase of 1.99%. The Commissioner will consult on proposals for the precept 2015-16 to the Police and Crime Panel in February 2015.
 - d. The plan assumes identification of savings of some £21m over the period 2014-19. Some £3m was unidentified for 2018-19
 - e. The plans to make these savings are currently under review, including Rank re-structuring, 'Project Balance' savings and longer term strategic options comprising Regional collaboration initiatives.
 - f. The significant allocations of Innovation Fund monies from the government which can be used to fund the Transformation portfolio. This requires a massive re-shaping of the Capital programme which is currently in progress.

JOHN NEILSON
Director for Resources, Governance and Transformation

Author: John Neilson

Background Papers: None

END

Medium Term Financial Plan 2014-19

Appendix 1

Overall spending plans

Proposed changes

	2014-15 proposed £'000	2015-16 plan £'000	2016-17 plan £'000	2017-18 plan £'000	2018-19 plan £'000
Gross Budget previous year	129968	129564	127335	126908	127541
Inflation	3257	3014	2889	2923	2955
Commitments	1264	1919	1543	154	154
Previously identified savings	-110	-256	-261	0	0
New savings identified	-6089	-6906	-4598	-2444	-480
Savings to be identified	0	0	0	0	-3249
Spending supported by new grants	1274	0	0	0	0
Proposed gross budget	129564	127335	126908	127541	126921
Income / specific grants	-7528	-7528	-7528	-7528	-7528
Innovation Fund	-900	0	0	0	0
Victims Services and Restorative Justice	-374	0	0	0	0
NET BUDGET	120762	119807	119380	120013	119393
Funding available	121027	119374	119072	119055	119073
Change in General Reserves	265	-433	-308	-958	-320
Change in General Reserves	0	0	0	0	0

CAPITAL PROGRAMME

Proposed Programme 2014-18

Appendix 2

2013-14 £'000		2014-15 £'000	2015-16 £'000	2016-17 £'000	2017-18 £'000	TOTAL 2014-18 £'000
	Previously approved projects with no planned spending 2014 & later					
2,529		0	0	0	0	0
	Ongoing Previously approved projects					
	Property					
253	Estates investment strategy	1,241	284	0	0	1,525
0	Northern accommodation	2,750	2,750	0	0	5,500
	Crime and Justice					
263	Criminal Justice centre					
821	Police Investigation Centre	4,500	820	134	0	5,454
83	Digital recording	139	0	0	0	139
226	Project Athena	0	1,430	1,287	0	2,717
	Information Services					
450	Communications Replacement equipmen	3	0	0	0	3
69	Enhancement schemes	352	0	0	0	352
532	Airwave	0	100	3,000	0	3,100
258	ASPIRE Mobile Data	2,120	700	250	450	3,520
0	Public Service Network	100	0	0	0	100
2,955	Total ongoing previously approved	11,205	6,084	4,671	450	22,410
	Replacement and Rolling programmes					
499	IT replacement equipment	400	400	400	400	1,600
300	IT infrastructure hardware replacement	375	275	275	275	1,200
87	Microsoft Licensing	50	50	50	50	200
87	Mobile Data replacement	334	50	300	50	734
118	Photocopier replacement	72	72	72	72	288
1,026	Vehicles replacement	884	884	884	884	3,536
56	ANPR equipmennt programme	60	60	60	60	240
23	Accessibility Fund	25	25	25	25	100
2,196	Total Replacement and Rolling Progs	2,200	1,816	2,066	1,816	7,898
	Proposed New Projects					
	Roundabout	500				500
0	Total New Projects	500	0	0	0	500
7,680	TOTAL PROGRAMME	13,905	7,900	6,737	2,266	30,808



COMMUNITY JUSTICE SECURITY



Agenda item 14

Report to the Joint Independent Audit Committee

3rd December 2014

Risk Assurance Framework

RECOMMENDATION

The Committee is RECOMMENDED to note this report and to review progress in developing Assurance Maps at its next meeting in March 2015.

1 PURPOSE OF THE REPORT

- 1.1 At its meeting on 25th June 2014, the Committee noted Baker Tilly would be hosting a workshop for Regional Chief Finance Officers from East Midlands Police and Crime Commissions and Forces, on the theme of 'Collaborative Assurance'.
- 1.2 In the context of this event and the ongoing work of the Committee and officers to develop Risk Management approaches in both the Commission and Force, the Committee asked that this report be brought to this meeting.

2 OVERVIEW

- 2.1 Assurance refers to any data and evidence that can provide stakeholders with confidence that an organisation is operating effectively and efficiently to achieve its agreed objectives and that any risks to success are being properly managed.
- 2.2 There are a range of mechanisms for providing assurance on how well the Force and the Commission are performing and how well they are managing the risks that affect the delivery of their objectives.
- 2.3 Sources of assurance are drawn from both the planning and processes in place to deliver objectives and the controls that are in place to manage risks.

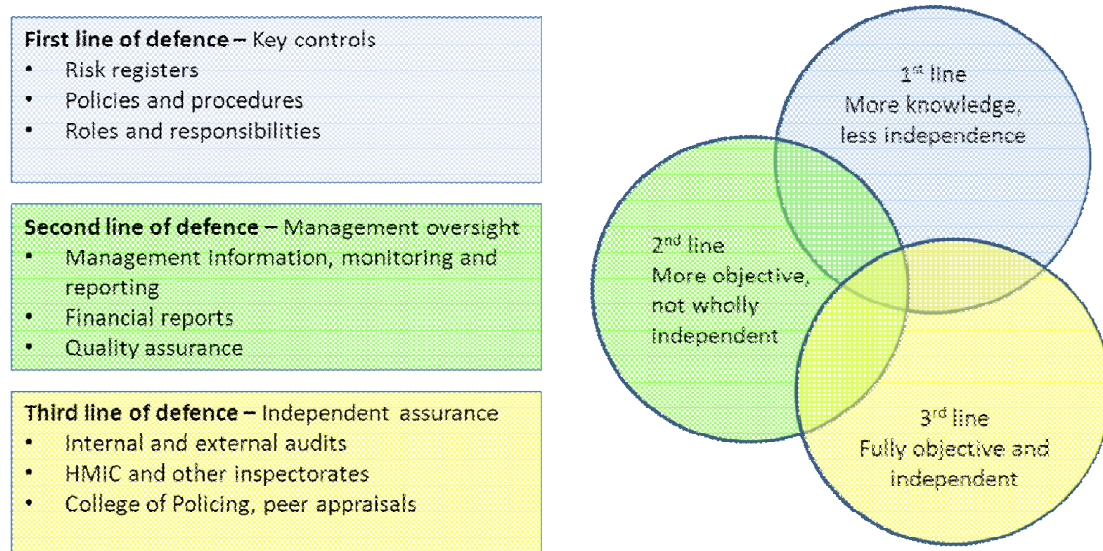
- 2.4 An assurance framework is a structured means of identifying and mapping the main sources of assurance and co-ordinating them to best effect in order to provide an overview, from which it is possible to establish the level of assurance and to take a view on its adequacy.

3 THREE LINES OF DEFENCE

- 3.1 A method for helping to identify and understand the different contributions that various sources of assurance provide is the 'Three Lines of Defence' model.

By defining the sources of assurance in three broad categories the model shows how each contributes to the overall level of assurance and how they can be integrated. This will help to identify whether management oversight provides sufficient assurance over routine operations or where independent assurance is required for more complex, or higher risk, activities.

Three Lines of Defence Model



3.2 First Line

Within the 'front line' of business operations there are many forms of assurance on how well objectives are being met and risks managed; for example performance data, management information, risk registers, system controls, programme and project infrastructure, policies and procedures etc.

This level of assurance is provided by those people that perform the day to day tasks and is valuable because of their specific knowledge but may lack objectivity and independence.

3.3 Second Line

The second line of assurance is associated with management oversight and includes internal arrangements for corporate functions such as finance and HR, quality control and inspection functions such

as the Professional Standards Directorate, and internal governance entities such as project boards, strategic reviews, compliance assessments, budgetary reports and management information etc.

This level of assurance provides insight into how well the Force is performing against set objectives and, as it is separate from those responsible for delivery, provides a more objective view. However it is still within the Commission's or Force's control and is not, therefore, entirely independent.

3.4 Third Line

The third line of assurance is provided by independent sources such as internal and external auditors, HMIC, IPCC, peer reviews etc.

The assurance mechanisms in the first and second lines of defence will enable the independent resources to be directed most effectively to the areas of highest risk or where there are weaknesses in other assurance arrangements.

4 BENEFITS

4.1 An effective assurance framework provides numerous benefits which include:

- Reliable information on the effectiveness of the management of risks and control measures.
- A comprehensive view of assurance across the Force which facilitates escalation of risk and control issues to senior management when required.
- Easier identification of gaps in assurance.
- More focussed use of assurance resources such as internal audit to concentrate on areas of greatest weakness or vulnerability.
- Clearer oversight of assurance activities for senior management and the Audit Committee.
- Helps to raise organisational understanding of risk.
- Strengthens accountability and ownership of controls and assurance and helps to reduce overlap and duplication.

5 NEXT STEPS

5.1 Both the OPCC and the Force have begun the process of creating assurance maps.

Over the next few months this work will be extended both in terms of scope to include assurances on service / priority delivery processes; and in depth to embed the approach at all levels of management in the Commission.

FIONA DAVIES
Head of Corporate Services

JOHN NEILSON
OPCC Director for Resources,
Governance and Transformation

EQUALITY, DIVERSITY AND HUMAN RIGHTS IMPLICATIONS

None

HUMAN RESOURCES IMPLICATIONS

None

RISK MANAGEMENT IMPLICATIONS

These are the subject of the report.

ENVIRONMENTAL IMPLICATIONS

None

Author: Richard Baldwin,
Force Risk and Business Continuity Advisor

Chief Officer Portfolio Holder: Martin Jelley, Deputy Chief Constable

Background Papers: Northamptonshire Police Risk Assurance
Map Nov 2014 v1.0

END

**Northamptonshire Police & Crime Commission and Northamptonshire Police
Force**

Joint Independent Audit Committee

3rd December 2014

OPCC RISK MANAGEMENT POLICY

**Report from the OPCC Director for Resources, Governance and
Transformation**

1 RECOMMENDATIONS

- 1.1 The Committee is RECOMMENDED to review the draft proposed Risk Management Policy for the OPCC and make recommendations to the Commissioner. He will take those into account prior to formally approving a policy.

2 BACKGROUND

- 2.1 The Committee has received the OPCC Risk Register previously over a number of recent meetings. It has been recognised a formal policy is required.
- 2.2 A draft Policy is attached.

3 NEXT STEPS

- 3.1 The Commissioner will take into account the Committee's comments on the draft policy prior to formally approving a policy.

John Neilson
Director for Resources, Governance and Transformation

Author:

John Neilson

Background papers:

None

END

Appendix

The Police and Crime Commissioner for Northamptonshire

RISK MANAGEMENT POLICY

1 Purpose

- 1.1 The Risk Management Policy forms a part of the Commission's corporate governance and internal control arrangements.
- 1.2 The Policy sets out the Commission's approach to Risk Management, the roles and responsibilities of the Commissioner and senior staff and others. It also outlines key aspects of the risk management process, and the key reporting features.
- 1.3 The Policy also describes the process the Commissioner will use to evaluate the effectiveness of Risk Management.

2 The Commissioner's underlying approach to Risk Management

- 2.1 Risks are threats to the success and the achievement of the objectives of the Police Commissioner.
- 2.2 Risk Management is a structured systematic approach to managing risks which also identifies and thus encourages the exploitation of opportunities to achieve success more quickly, more efficiently and comprehensively.
- 2.3 The Police and Crime Plan sets out the Commissioner's programme and highest priority objectives.
- 2.4 It is therefore essential the Commissioner is assured that the Police and Crime Plan will be delivered.
- 2.5 Risk Management is a key part of providing that assurance.

- 2.6 The Commissioner approves the Risk Management policy, taking advice from the Chief Executive and the Director for Resources, Governance and Transformation.
- 2.7 The two key features of the Commissioner's Risk Management framework are therefore, firstly, a clear understanding and regular rigorous review of the assumptions on which the Police and Crime Plan is predicated.
- 2.8 The second key feature is the assessment and review of the capabilities that are in place across the Office of the Commissioner, the Force and other partners and suppliers to deliver the Police and Crime Plan.
- 2.9 The Director for Resources, Governance and Transformation is the lead adviser and custodian of the Risk Management Policy.
- 2.10 The senior management of the Commission [i.e. the Chief Executive, Assistant Chief Executives and the Director for Resources, Governance and Transformation] support and implement the Risk Management Policy approved by the Commissioner.
- 2.11 Risks are identified in the following categories:
- Political
 - Strategic
 - Operational
 - Compliance
 - Financial
- 2.12 Risk indicators are identified and closely monitored. These are key data and intelligence which indicate whether a risk may crystallise and become an issue for management attention and action;

3 Roles and Responsibilities

The Commissioner

- 3.1 The Commissioner as noted above has the overall responsibility for overseeing risk management.
- 3.2 The Commissioner:
- Sets the tone and influences the risk management culture across the Commission
 - Determines the level of exposure to risk [the 'risk appetite'] for the Commission
 - Considers regular reports on the management of risks
 - Reviews annually the Commission's policy

The Chief Executive

- 3.3 The Chief Executive is the Head of the Paid Service of the Commission and as such has overall responsibility for managerial advice to the Commissioner.

The Director for Resources, Governance and Transformation

- 3.4 The Director is the lead adviser and custodian of the Risk Management Policy.
- 3.5 The Director:
- Advises the Commissioner on the Risk Management Policy
 - Compiles and owns the Strategic Risk Register
 - Reports the latest Risk Register to the each ordinary meeting of the Audit Committee
 - Reviews Risk Owners' scoring of risks and if necessary challenges those scores and the effectiveness of controls
 - Undertakes the annual review of this policy and makes recommendations for change based on an evaluation of its effectiveness
 - Ensures the Commissioner takes proper and timely decisions regarding the Risk Management Policy
 - Ensures the approved Policy and associated managerial procedures are effectively promulgated across the Commission
 - Develops and maintains a training programme through which Commission staff are properly trained and supported to undertake their responsibilities as required by the approved Risk Management Policy.

The Senior Leadership Team

- 3.6 The Senior Leadership team comprises the Chief Executive, Assistant Chief Executives and the Director for Resources, Governance and Transformation. These managers of the Commission will own specific risks identified in the Strategic Risk Register.
- 3.7 Owners of risks are responsible for:
- Identifying and monitoring risk indicators
 - Reviewing and ensuring the implementation of effective controls to manage the risk
 - Scoring the risks in accordance with the agreed methodology
 - Complying with reporting requirements as set out in this policy
 - Ensuring their staff are properly trained and have access to the approved training opportunities
 - Actively engaging with and complying with the requirements of the Annual Review of Risk Management led by the Director for Resources, Governance and Transformation.

The Audit Committee

- 3.8 The Audit Committee provides independent assurance to the Commissioner on the adequacy of the corporate governance and risk management arrangements that are in place and the associated control environment, advising according to good governance principles and proper practices.
- 3.9 The Committee receives a report on the latest Risk Register from the Director for Resources, Governance and Transformation on the management of risk at each of its ordinary meetings and makes recommendations as it sees fit.
- 3.10 The Committee in considering that report will determine the assurance it can give to the Commissioner on the adequacy of risk management arrangements.

4 The OPCC Strategic Risk Register

4.1 The Strategic Risk Register [Appendix 1] comprises the following elements:

- The Risks [arising either from assumptions or capability]
- Risk Owners.
 - Risks are categorised as:
 - Political
 - Strategic
 - Operational
 - Compliance
 - Financial
 - Risk Owners are normally members of the SLT.
- Risk Indicators – these are key data and intelligence that the Commission closely monitors which might indicate that a risk may crystallise and become an issue for management attention and action;
- Controls – those processes and arrangements in place to mitigate the risk score to acceptable levels;
- Assurances and Source – assurances are the products of the control arrangements provide evidence to engender confidence that risks are being controlled to acceptable levels
- Assurance Outcome and level of Assurance – the current state of assurance from the specific control. Taken together the assurances from each control relevant to each risk will inform the overall risk score on the Register.
- The Residual Risk Score [R] expressed within a range **1 to 25**:
 - The risk level is calculated as the product of probability of the risk crystallising [**P**] and the consequential Impact [**I**]; each ranging between 1 and 5.
 - The highest possible risk level is therefore 25; the lowest is 1.
 - Risks scored at **1 to 6 are GREEN** – indicating no further action is warranted currently;

- Risks scored at **7 to 14 are AMBER** – indicating management may wish to review current assumptions, governance and capability and take action as necessary;
 - Risks scored at **15 to 25 are RED** – indicating significant and senior management action is urgently required to reduce the risk of non delivery of the relevant objective.
- Risk Direction of Travel – setting out the change if any in the overall risk score compared to the previous Register.
 - Risk Actions, Owner and Timescale
 - Contingency – briefly sets out actions that would be taken by management should the risk crystallise.
 - Comments – a brief summary of relevant current context and the current view and expectations of how the risk might change over the course of the year.

5 Managerial Reporting Requirements

- 5.1 Risk Owners will review and report on the risks for which they are responsible as follows.
- 5.2 RED risks will be formally reviewed monthly.
- 5.3 AMBER and GREEN risks will be formally reviewed quarterly.
- 5.4 Risk Owners will provide a formal report on the outcomes of those reviews to the Director for Resources, Governance and Transformation in a format proscribed by the Director [Appendix 2].

6 Embedding Risk Management throughout the Commission

- 6.1 As noted at paragraph 3.4, the Director for Resources, Governance and Transformation is responsible for developing, maintaining and implementing a programme through this policy and the principles of risk management are disseminated to all Commission staff are they are properly trained and supported to undertake their responsibilities as required by the approved Risk Management Policy.
- 6.2 The programme will enable staff to identify and manage risks associated with the objectives they are responsible for delivering. Accordingly, thematic and material risks and controls can be identified

and appropriately escalated through the managerial hierarchy, informing the reports to the Audit Committee.

7 Annual Effectiveness Review

- 7.1 The Commissioner is responsible for reviewing the effectiveness of the overall Corporate Governance Framework on an annual basis, including the effectiveness of Risk Management.
- 7.2 As part of that overall review the Director for Resources, Governance and Transformation will prepare a report for the Commissioner on the effectiveness of Risk Management. That report will encompass:
- A review of the previous year and the track record of managing risk;
 - A consideration of the risk profile for the coming year and the adequacy of existing control arrangements
 - Recommendations for change as necessary to the Risk Management policy.
- 7.3 A similar report will be presented to the Audit Committee.

* * * * *

OFFICE OF THE POLICE AND CRIME COMMISSIONER

STRATEGIC RISK REGISTER

DATE

RISKS ARISING FROM ASSUMPTIONS

RISK 1				
Risk Owner				
Risk Indicators				
Controls				
Assurances and Source				
Risk Score	Probability	Impact	Risk Score	Previous
RAG level				
Risk Direction				
Actions / Owner / Timescale				
Comments				
Contingency plan				

RISKS ARISING FROM CAPABILITY

RISK 1				
Risk Owner				
Risk Indicators				
Controls				
Assurances and Source				
Risk Score	Probability	Impact	Risk Score	Previous
RAG level				
Risk Direction				
Actions / Owner / Timescale				
Comments				
Contingency plan				

END

OFFICE OF THE POLICE AND CRIME COMMISSIONER

MANAGERIAL REVIEW OF THE STRATEGIC RISK REGISTER

Monthly Review / Quarterly Review [delete as appropriate]

Review undertaken by: [SLT member]

Date mm/ yyyy

This form should be completed by all members of the Senior Leadership Team in respect of the risks for which they are the Risk Owner.

The completed form should be returned to the Director for Resources, Governance and Transformation by the date he specifies.

RED risks should be reviewed monthly; AMBER and GREEN risks monthly

For Risks included in the current Strategic Risk Register – complete the Table, below.

RISK 1	Changes proposed [state NONE where relevant]			
Risk Owner				
Risk Indicators				
Controls				
Assurances and Source				
Risk Score	Probability	Impact	Risk score	Previous
RAG level				
Risk Direction				
Actions / Owner / Timescale				
Comments				
Contingency plan				

For new Risks you are proposing to be included in the Strategic Risk Register – please create a Table(s) similar to the above.

END



Northamptonshire Police Strategic Risk Register – November 2014

Ref	Description	Inherent Risk			Response Measures	Residual Risk			Comments	Status
		L'hood	Impact	Score		L'hood	Impact	Score		
CR 71	Grant reductions beyond 2015/16 are greater than 2% resulting in an increased budget deficit.	4	5	20	In the short term, use of reserves. In the longer term revisit Programme Brief Business Case to adjust weighting in terms of drivers for change. Redefine Programme to take into account the economic change and blueprint design to deliver increased savings.	4	4	16	In August HMIC requested all forces include 5% real term (3.2% cash) reductions in scenarios. This means current level of required support staff reductions beyond 2015-16 are unsustainable and Police Officer reductions will be required in 2016-17. Further Police Pay Savings as a result of the Winsor Review new Officer Increments (£3.2m over 4 years) has mitigated some of the impact.	↓
CR 60	Due to insufficient capacity the Force / ONPCC are unable to deliver all of the programmed changes that are required to fulfil the Police and Crime Plan resulting in a failure to meet operational or financial targets.	4	5	20	A Transformation Programme has been developed to plan and manage the required changes.	3	5	15	Up to this point we have managed well in ensuring the resource to deliver the projects is in place, however, with the short-term work now required to bring about changes before the end of this financial year we are in danger of not having the capacity to deliver everything. A resource plan has been created to identify the main gaps.	→

Ref	Description	Inherent Risk			Response Measures	Residual Risk			Comments	Status
		L'hood	Impact	Score		L'hood	Impact	Score		
CR 19	Less funding available, both from public and private sources to enable the force to prepare for growth.	5	5	25	The situation will be continually monitored to identify any specific developments and inform the Force's strategic and operational planning processes. The Force will work in partnership with the Local Planning Authorities to ensure that community safety and policing capital requirements are factored into planning policy.	3	5	15	Revised figures have been submitted to both West and North Northants Joint Planning Units for inclusion in the refreshed Infrastructure Deliver Plans which set out the infrastructure required to support the planned growth in the county between now and 2030.	→
CR 69	Due to unplanned additional reductions the Force is unable to balance the budget for 2015/16 impacting on operational performance and capacity.	4	5	20	In the short term, use of reserves. In the longer term revisit Programme Brief Business Case to adjust weighting in terms of drivers for change. Redefine Programme to take into account the economic change and blueprint design to deliver increased savings.	3	5	15	The Force has a plan which will deliver a balanced budget that would only be affected if there was any further significant top slicing. Top slicing resulted in an additional £1.12m cut in 2014-15. The same could happen in 2015-16. The Change programme may not be able to deliver the required level of savings. The planned savings of 30% from police staff have increased to 38% now that forensics and CJ are out of scope.	→
CR 57	Austerity continues beyond 2018/19 placing additional pressure on the Force's capacity and capability.	5	4	20	Change Programme to increase prevention activities through demand analysis. Increased availability and visibility through mobile data. Better allocation of resources and response through demand analysis and Resources BI. Empowerment and multi tasking resulting in role development and transformation. Flexible and agile virtual working.	3	4	12	The Aspire programme is focusing on putting in place an infrastructure that will allow the force to move, grow, and reduce in a dynamic manner. Whilst there will always be issues of capacity this infrastructure should assist in the organisational ability to adapt to changing demands.	→

Ref	Description	Inherent Risk			Response Measures	Residual Risk			Comments	Status
		L'hood	Impact	Score		L'hood	Impact	Score		
CR 61	Failure to deliver key outcomes of the Police and Crime Plan relating to the recruitment of specials and volunteers and collaboration with other agencies will place increased demand on the Force which could result in reduced performance, budgetary pressure, loss of public confidence and possible adverse publicity.	3	5	15	A Transformation Programme is in place to manage the required changes.	3	4	12	The recruitment plan and targets have been adjusted and are more realistically achievable which therefore reduces the likelihood that we will miss the target. At this moment in time we are on the right trajectory to meet this target. The Force currently has 380 Specials, 540 volunteers and 155 cadets.	→
CR 74	The HMIC CDI inspection has highlighted gaps in the Force policy for crime recording and the application of the Home Office Counting Rules. Crimes are not recorded accurately affecting the quality of operational information, public trust and confidence and services to victims.				An independent Force Crime and Incident Registrar has been appointed reporting to ACC Crime and Local Policing. An action plan has been produced to address the recommendations in the HMIC inspection report. Progress against the action plan will be monitored by the Head of Crimes Crime and Safeguarding Improvement Group. A follow up inspection by HMIC is scheduled for November 2014.	3	4	12	Inaccurate crime data can affect the Forces ability to make informed decisions about where to effectively deploy resources. Incorrect records of crime may prevent victims from obtaining the support that they are entitled to under the Coded of Practice for Victims of Crime and other services such as Victim Support. Doubts about the integrity of crime data can have an adverse effect on the public's trust and confidence in the police.	→

Ref	Description	Inherent Risk			Response Measures	Residual Risk			Comments	Status
		L'hood	Impact	Score		L'hood	Impact	Score		
CR 75	Multi Agency audits of the CSE team have identified gaps in operational practice, supervision and information sharing which affects the ability of the force, with its partners, to identify, safeguard and investigate Child Sexual Exploitation increasing the risk to vulnerable children and young people.				A multi-agency project team are now working with the staff reviewing cases and developing fresh ways of working in line with Working Together. 100 old cases are being resourced for a full investigative review. A new model of supervision, and links to the MASH have been agreed and are in place and the police are increasing its resourcing in the team. Staff have been supported with occupational health resources and longer term posting in keeping with their needs agreed.	3	4	12	100 cases have been identified for review. These will be completed by the middle of December. A joint pvp and cid team have been established to undertake this work. A new referral process has been adopted and the governance improved with the funding of a joint police and social care manager for Rise and the portfolio now owned at a senior level by the multi agency MASH manager.	→
CR 63	The Force is unable to implement the recommendations from the joint OFSTED/HMIC inspection into the safeguarding of vulnerable people resulting in potential harm to victims, adverse publicity and loss of public confidence.	4	3	12	Project team is in place. A partnership action plan has been created which reports via Executive Support to the Local Safeguarding Board. New procedures and technology for processing referral forms is in place.	2	4	8	The recommendations have been developed in to an action plan owned by the risk and vulnerability group with ACPO oversight. The residual risks within the plan relate to the delays in hi tech crime which are subject to a local and regional review as all forces face the same challenge and the information sharing from return interviews conducted by social care staff which is being addressed through a co located specialist team between social care and the police.	→

'Status' key - ↓ risk decreasing, → no change, ↑ risk increasing

Agenda item 19

AGENDA PLAN – PUBLIC AGENDA - NEXT FOUR MEETINGS

MARCH	JUNE	SEPTEMBER	DECEMBER
Apologies	Apologies	Apologies	Apologies
Declarations	Declarations	Declarations	Declarations
Minutes of previous meeting	Minutes of previous meeting	Minutes of previous meeting	Minutes of previous meeting
Matters arising action log	Matters arising action log	Matters arising action log	Matters arising action log
Implementation of Audit recommendations	Implementation of Audit recommendations	Implementation of Audit recommendations	Implementation of Audit recommendations
Appointment of Internal Auditors		Internal Audit – Annual report	
Draft Internal Audit Plan			
Internal Audit – progress report	Internal Audit – progress report	Internal Audit – progress report	Internal Audit – progress report
	Internal Audit - Charter		
External Audit – progress report	External Audit – progress report	External Audit – progress report	External Audit – progress report
AGS actions - progress	AGS actions - progress	AGS actions - progress	AGS actions - progress
Finance Dashboard	Finance Dashboard	Finance Dashboard	Finance Dashboard
Performance Dashboard	Performance Dashboard	Performance Dashboard	Performance Dashboard
Force Strategic Risk Register	Force Strategic Risk Register	Force Strategic Risk Register	Force Strategic Risk Register
MTFP and Budget update			MTFP and Budget update
HMIC reviews – update	HMIC reviews – update	HMIC reviews – update	HMIC reviews – update
	External Audit – Fee letter?		OPCC Risk Policy
Draft Treasury Management strategy	Treasury Management update and outturn report	Treasury Management update	Treasury Management update
	Draft Statement of Accounts	Final accounts / AGS / ISA 260 etc.	Annual External Audit Letter
	Committee self- assessment		
	Committee Annual Report		
Items for escalation to the Commissioner and / or the Chief Constable	Items for escalation to the Commissioner and / or the Chief Constable	Items for escalation to the Commissioner and / or the Chief Constable	Items for escalation to the Commissioner and / or the Chief Constable
Agenda plan for the next four meetings	Agenda plan for the next four meetings	Agenda plan for the next four meetings	Agenda plan for the next four meetings
Date venue and time of next meeting	Date venue and time of next meeting	Date venue and time of next meeting	Date venue and time of next meeting
Resolution to exclude the public	Resolution to exclude the public	Resolution to exclude the public	Resolution to exclude the public

Bold = non Standing items

AGENDA PLAN – PRIVATE AGENDA

NEXT FOUR MEETINGS

MARCH	JUNE	SEPTEMBER	DECEMBER
OPCC Strategic Risk Register	OPCC Strategic Risk Register	OPCC Strategic Risk Register and Annual report	OPCC Strategic Risk Register
HMIC reviews – update	HMIC reviews – update	HMIC reviews – update	HMIC reviews – update

Private meeting with Auditors	Private meeting with Auditors	Private meeting with Auditors	Private meeting with Auditors
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Bold = non Standing items

To be programmed

Briefings on current issues

Counter fraud policy