**OFFICE OF THE NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER
&
NORTHAMPTONSHIRE POLICE
&
NORTHAMPTONSHIRE COMMISSIONER FIRE AND RESCUE AUTHORITY**

JOINT INDEPENDENT AUDIT COMMITTEE

6th October 2021 at 10.00am to 12.30pm

**Microsoft Teams virtual meeting
Hill Room Darby House (limited room capacity – please speak to Kate if you would like to attend in person)**

If you should have any queries in respect of this agenda, or would like to join the meeting please contact Kate Osborne 03000 111 222
Kate.Osborne@northantspfcc.gov.uk

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

*   *   *   *   *

				Time
	Public Meeting of the Joint Independent Audit Committee			Time
	Public meeting of the Joint Audit Committee			
1	Welcome and Apologies for non- attendance			10:15
2	Declarations of Interests			10:20
3 (p5)	Meetings and Action log 28th July 2021	HK/KO	Reports	10:30
4a (p14)	External Auditor Report PFCC & CC	EY	Verbal	10:40
4b	NCFRA			
5a (p19)	Internal Auditor Progress report 2020/21 PFCC & CC	Mazars	Reports	10:55
5b (p35)	NCFRA	Duncan		
6a (p44)	Implementation of Internal Audit recommendations – update 2021/22 PFCC & CC	SN	Reports	11:10
6b (p88)	NCFRA	JO		
7 (p115)	Budget Plan and MTFP process and plan update and timetable PFCC & CC & NCFRA	VA	Reports	11:20
8 (p122)	Corporate Governance Framework update	HK	Report	11:30
9 (p125)	JIAC recruitment	HK	Report	11:40
10 (p137)	Agenda Plan	KO	Report	11:50
11	AOB	Chair	Verbal	
	Confidential items – any	Chair	Verbal	
12	Resolution to exclude the public	Chair	Verbal	
	Items for which the public be excluded from the meeting: 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: *"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".*			
13 (p142)	MINT and Procurement Arrangements update	HK	Report	12:00
14	Internal Audit Tender update	HK	Verbal	12:10

15 (p145)	Enabling Services Update	PB		12:20
16 (p152)	New Systems update	PB		12:25

17	Future Meetings held in public:
	
	- 15th December 2021
	- 9th March 2022
	- 27th July 2022
	- 5th October 2022
	- 14th December 2022
	
	Future Workshops not held in public:
	• Date – Statement of Accounts
	   o Police 30th September
	   o Fire 24th September
	• November 2021 – Date and Content TBC
				12:30

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:

Kate Osborne
Office of the Police, Fire and Crime Commissioner
Darby House, Darby Close, Park Farm Industrial Estate,
Wellingborough. NN8 6GS

or by email to:
kate.osborne@northantspfcc.gov.uk

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.

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 Chair and Members of the Committee are:

Mr J Beckerleg (Chair of the Committee)

Mrs A Battom

Mr J Holman

Ms G Scoular

Mrs E Watson

* * * * *

Joint Independent Audit Committee (JIAC) ACTION LOG – 28th July 2021

Attendees: Members: John Beckerleg (JB), John Holman (JH), Gill Scoular (GS), Ann Battoms (AB), Edith Watson (EW)

Helen King (HK), Neil Harris, EY (NH), Mark Lunn (ML), Kate Osborne (KO), Vaughan Ashcroft (VA), Julie Oliver NCFRA Officer (JO), Jacinta Fru (JF), Simon Nickless (SN), Ro Culter (RC), Duncan Wilkinson (DW), Megan Roberts (MR)

Invited Attendance: Leanne McMahon, HMICFRS

Agenda	Issue	Action	Responsible	Comments
1	Welcome and apologies		Chair	• Welcome – Leanne McMahon (LM) HMICFRS • Apologies – Nicci Marzec (NM), Paul Bullen (PB), Kerry Blair (KB), Nick Alexander (NA), • GS required to leave at 11am
2	Declarations of Interests		Chair	• None raised
3	Meeting Log and Actions – 10th March 2021		Chair	• Agreed • Complaints - comparison with other Forces – NW – to follow up with data – SN to provide a brief comparison and explained comparisons are issued nationally so would be shared when available. • **Action: SN to share complaints comparison when available** • 72% increase in total complaints following the change in governance
4	JIAC 2020/21 Annual Report		Chair	• Results of self-assessment to be brought to next meeting – **KO to add to agenda / agenda plan** • NH – external audit – wider review of system through Redmond and public accounts committee (PAC) – made a number of recommendations associated with public audit. Committee to be aware of implication of Redmond and PAC recommendations. • JB to reflect on text regarding staffing for 2019/20 audit and will review before presenting report to the Police, Fire and Crime Panel (report to be presented at Panel on 9 September 2021)

				• NH – to keep committee informed of recommendations through the Redmond report. • NH suggested members may find the recent Public Accounts Committee consideration of use and will send link for members, auditors and officer to consider. **KO/ HK to send link to all** • JH looking at some specific topics in depth would be useful – **HK and JB to look at topics for deep review and make proposals**

5a
 	
5b
	External Auditor Report
	
	PFCC & CC Annual audit letter 2019/20
	
	NCFRA
	
	i) annual audit letter 2019/20
	
	ii) NCFRA audit plan 20/21
				• Members of committee will have seen audit results report
				• Fee variations are with PSAA to be determined. NFRA broadly accepted but PFCC/ CC had concerns. Both fee variations have been shared with officers and constructive dialogue has taken place. This is with PSAA to consider and decide.
				• AB – PCC/ CC – unqualified unmodified – meaning? Technical term where NH has not needed to modify the Auditor's opinion for either organisation.
				• NH – changes to the approach to leasing were being implemented from 1 April 2022 – this is a significant change in the accounting standard and requires significant preparation ahead of 2022 audits
				    ○ HK – NFRS – draft 2020/21 accounts – very minimal leases and by 2022/23 this will be fewer but this will be reviewed anyway
				    ○ VA – CC – reassurance offered as this change has been expected for a while and training has been received to ensure team know what to expect. Initial work has taken place.
				• JH – page 30 – valuation of Wootton Hall – valuation acceptable but towards the upper end of acceptable – will there be a different approach to this in future? HK – the authority asks for the professional objective and independent view of the valuers in completing valuations and do not specify the criteria as the valuer is the expert. There is a new valuer for 2020/21 who was instructed prior to the signing of the 2019/20 accounts and thus receiving the EY alternative valuation views. It is of note that the new valuer has also independently and objectively selected the same valuation methodology as the previous valuer and not the same approach as the EY RE team. However, since receiving the final audit report and accounts for 2019/29 which was after the close of the 2020/21 financial year, Policing have also instructed its valuers to produce

information based on the preferred EYRE valuation approach so that they are fully informed for whenever the audit discussions for 2020/21 take place. HK clarified that Wootton Hall had been selected by EYRE for further review as the sample in both 2018/19 and 2019/20 financial years and had charged additional fees for them in both years. HK was concerned that EY had not highlighted this as their view in the 2018/19 accounts. NH explained these notes were on the EY file for 2018/19 but they had not raised them with the Authority until closing the 2019/20 accounts.

- ISO 540 changes – this change could require significant work .
- Enhanced change in auditing standards and changes to the national audit office code of practise
- Comments on audit plan – AB – materiality 2% of expenditure. – has this changed? NH confirmed this was the same as for 2019/20 accounts as the threshold had been increased from 2018/19.
- The committee had ongoing concerns about the impact of future audit delays. There was a discussion around this with NH explaining how these are being considered
- Impact of enabling services programme – previous problems with accessing information from MFSS – concerns around impact of moving from MFSS, and gaining required information for the auditt. NH had made representations regarding the importance of the audit work on the legacy systems being completed by September 2022. NH has been discussing with heads of finance and panels to update on audit timetables. This is being considered in advance to ensure access to as much of the data as possible before April 2022. Accessing data beyond September 2022 is a significant Rrsk so this has been factored in
- JH – should we be doing anything different/ approaching things differently moving forwards. Or looking at areas we have never approached before. NH there has been considerations in this area.
- BEIS Dept. consultation discussion and impact on public sector.
- Timelines – can EY complete to deadline? Is there nothing we can do to improve timescales? NH – there has been correspondence from the PFCC regarding these delays and how they can be improved in response to the EY issued letter beginning of June – **HK to share with the rest of the committee (HK Completed July 2021)**. EY position – Concerns had been raiser with MHCLG around timescales

				• raised and EY are prioritising resources where possible. There is an impact on other audit timescales e.g. whole of Government accounts. One thing being explored is bringing NFRS audit forward and the impact of this. **NH will respond to the PFCC in due course.** • Police letter to follow at a future meeting.

6a
 	
6b
	Internal Auditor Progress report 2020/21
	
	PFCC & CC
	
	NCFRA
	
	i) Progress update
	
	ii) IA Charter 2021/22
				• 2020/21 and 2021/22 – 5 reports informing the annual report
				• Page 4 of Mazars report – highlighting deferred audits and how they are being prioritised.
				   • MINT – this will be a joint audit with Nottingham.
				   • Governance audit – but this is prioritised and scheduled for September.
				   • 3.) Seized property report – is scheduled end of July 2021
				• Already delivered first audit and drafted report
				• Collaboration audits – detailed plan produced for 2021/22 to be agreed by CFOs. There were a number of targeted audits with a slightly different approach this year with the hope this will speed up the process.
				• **ML/HK to circulate agreed collaboration audit plan when it is approved**
				• AB – summary (131) – rec 2 priority 2 – workforce planning -Rec 4 (132)- meetings not recorded between the establishment officer? – why are there not notes from the meeting? ML – would be useful from a good audit point of view to have minutes from these meetings. Historically these have been informal. VA accepted that formalised minutes would be beneficial.
				• JB – IT security – there is benefit in incorporating the ICO action plan – have these actions been implemented? Have the vulnerabilities been tackled? ML – this is such a complex area that is constantly evolving, so not uncommon to have similar limited assurance.
				• 93 actions provided by ICO – 65 have been action and so ICO are no longer involved. There is a detailed action plan that SN has from ICO. Examined through information assurance board. Waiting to see the resulting actions. JB looking for assurance around IT security.
				• JB – wanted to understand more about reconciliations – HK asked for an audit of reconciliations for NCC and other contracted services (e.g. Payroll, Pensions, VAT, bank reconciliation) as she was not assured and wished to see where gaps and required work was needed.
				• Compliance by contracted services require more hands on management than one would expect which requires s151 officer and teams to be on top

				• of it all the time. This is why the Joint Finance Team was established and over time services are being brought in house. • AB – was concerned around bank being overdrawn which was counter to policy. HK – concerns were shared as it had not been highlighted to the service or S151 by contractor. Internal Audit has helped to add weight behind the NCFRA expectations of contractors. There is now an automatic arrangement in place where the bank will not go overdrawn. They will not refund us the bank fees. This has been raised at contract review meetings. The Commissioner was made aware and had raised his dissatisfaction. This function has now been brought back in house and is managed by VA team. • JB – is the ICT disaster recovery going to be completed this year – YES • EW – asked what disaster recovery had been focused on this year and the scope of what is going to be done. JF – ToR have been agreed with Clare Chambers - looking at back up processes and testing, and looking at recovery objectives. Is there a recovery structure and roles and responsibilities defined to do the work. • DW – processes in place to decide which part of the system needs recovering first – organisational decisions about priorities and testing the work • JB – objectives of audits – HR improvement planning – is this sufficiently broad? • Charter for fire – who is the client for the charter? – mix in terms of NCFRA and NFRS? DW – charter is relevant to the management team, commissioner and across the organisation. Charter is required to be submitted to those that audit – for Fire this is the JIAC. JB advised that Senior management does not include reference to PFCC. **HK and DW to clarify externally following JIAC meeting.** • ML – audit charter for police – this was presented at previous meeting.
7a 7b	Internal Audit Year End Report 2020/21 PFCC & CC			• ML - Key thing to draw out was the Moderate opinion, meaning that some improvements are required • Internal control – some reviews are quite specific so overall framework being moderate are reasonable. • There had been improvements from previous years • AB – liked the benchmarking. A 'Limited' opinion looked so much worse for 2020/21. Is this a downward trend we need to be worried about? ML – not concerned – it is healthy to look at as audits are being done in the

	NCFRA			right areas. Shows good awareness and governance of where the risk could potentially be. • JH – limited not great but it shows good direction of travel and monitoring progress moving forwards • DW – similar to ML conclusions – 'satisfactory' opinion overall • 4 audit reviews where 'limited' option given (1p84) • Most issues have been identified by working closely with management which in some cases has requested audit - good indication of good governance culture • Most recommendations implemented well and within timeframes. • HK – we find year end reports good, Commissioner agrees this gives assurance that we are looking at the right areas to get an understanding of what is happening and why. A lot of systems and processes were brought forward from the Governance Transfer and we need to understand and get assurance in them. Each audit report is not equal some are weighted as more important than others and HK was looking for the direction of travel on assurance in overall and specific areas over time, gaining an understanding that any changes are embedded. • Policing – financial controls – this is now 'significant' assurance which has not always been the case • Fire - DW and team have been relentless – internal control environment. Shows there has been some improvements in areas which were a previous cause for concern. • HK – huge thank you from the PFCC for the two sets of internal auditors.
8a 8b	Implementation of Internal Audit recommendations - update PFCC & CC NCFRA			• SN – report self-explanatory – 2019/20 audits are complete • 20/21 – vehicle fleet – upgrade to electronic system - satisfied with performance framework – expect to see significant progress with new improved system. • In terms of procurement – many actions are in progress and content they are on track • Only one overdue – health and safety – delays due to recruitment of new person to manage this, but progress has been made • GDPR – accept the grading and actions are achievable. Complex area and a number of forces are being engaged by ICO and are in touch with national lead. SN confident progress is being made and will be a stronger position when complete.

				- Core financial looking positive - JB – fleet – recommendations about fleet management systems – until new system in place actions may not be achieved. Should we acknowledge this and not report each time in the intervening period? SN noted this request and said that ,although report to remain the same, he will not draw attention as much to fleet and will give more detail in other areas until a time where system is in place. - JO – 2019/20 audits – completed three – outstanding in ERP and LGSS – trying to get a police manager – this is not far off 2021 –9 remaining – payroll is draft and hope to get all information back imminently. - Discussion about DW concerns around asset management and procurement and stock control. - NFRS – asset management audit – 15 actions – 8 now completed and other are showing as red – because stock control audit identified issues with Red Kite systems – so dates have been changed with an explanation of why they are red – project manager to be recruited to sort these issues - Equipment maintenance and testing – done through red Kite so all interlinked by same system - AB – Red Kite – who is managing red kite? RP – now moving towards enabling services joint head of fleet – Len Freezer – newly appointed and is taking up management of this. - AB – access to the ERP – which ERP is this – ERP Gold – Dave Macinally. - HK – hierarchies are being barrier to the ERP Gold system hosted at NCC – getting access is a long and painful process. Formally raised at contract meeting at every quarter - JB – reassuring to see who is signing things off against the completed actions– gave JB more confidence
9	Policing regional internal audit contract			- HK – give committee update – this has been discussed with DW and ML - Time for regional policing to do procurement for internal audit service. This covers 5 CC organisations at 1 x PFCC and 4 PCC organisations - Also keen for Fire to be added for the region as and where appropriate. - Derbyshire managing this process on behalf of region - S151 for force, PFCC are involved in process and this will continue

				• All s151 – there is a fire white paper on reform which is anticipated shortly. All s151 would like the opportunity for Fire audit to be considered in this process at appropriate time and for Northants this is when we have the same finance system. • AB – what the timeframe for the procurement process – new contracts starting for 1st April 2022. Speedy process over autumn – timetable is to be confirmed. **As soon as timescale in place HK/VA will share with committee.**
10a 10b	2020/21 Treasury Management Outturn PFCC & CC NCFRA			• VA – information about borrowing – familiar from previous update. VA spoke to report. • P264 – well below limits of external debit limits. • Maturity structure of debt has been reviewed (after discussed in previous meetings) – this is now 70% upper limit revised for 2021/22 strategy. • JB – given we looked at policy overall – are there areas where there are breaches? VA not that we are aware of (excluding review of maturity structure) • JH – p263 – reduced return - £5k – VA modest income target was set. No overall issues because of low value • HK – fire report 2021 – last full financial year this service was contracted to LGSS/ NCC/ WNC • NA now leads the individuals in team and colleagues in WNC – working with Biyi – handed over 1st July 2021 • Partnership working has been effective during handover • Treasury management are being considered by VA and team • Being kept under regular review to ensure it is working • Committee reviewed strategy in March 2020 • AB – pleased to know handover is going well – auditors still have access to historic record? HK - yes
11	Agenda Plan			November workshop – update on joint services teams in enabling services (PB to be requested) Next meeting – Update on Mint September – Closure of Accounts workshops to be scheduled (separate sessions)

12	AOB			None
13	Confidential Items			
14	Resolution to exclude the public			
15	Risk Register Update NCFRA			4 red risks 8 amber - Kept COVID open as green - New risks 3.1 in report - JO – highlighted new risks Discussion around red risks and their high likelihood scoring, and action being taken to address these. In relation to control room risk, RP offered reassurance to the committee that new partnerships and leases were being discussed to reduce these risk ratings. JB asked about recurring risks on the register that had been previously addressed (i.e. availability and training).. RP reassured chair that although risk was less of a concern, the chief fire officer requested it to remain on the risk register to ensure it was given consistent consideration.

Janet Dawson
UK Government and Public Sector Assurance Leader
Ernst & Young LLP

cc:
Neil Harris, Associate Partner, Ernst & Young LLP
Vaughan Ashcroft, Chief Finance Officer, Northamptonshire Police

By email

4 July 2021

Dear Janet

RE: Scheduling of High Quality Audits 2020/21

Thankyou for your letter dated 1 June 2021.

Stephen Mold, the Police Fire and Crime Commissioner (PFCC) for
Northamptonshire (who is also the Northamptonshire Commissioner Fire and
Rescue Authority) has asked me to write to you and acknowledge the
challenges set out in your letter and the approach you have set out in
scheduling the 2020/21 audits.

Vaughan Ashcroft (the Chief Constables Chief Finance Officer) and I have
met with Neil Harris to discuss proposed timescales. We have shared your
letter and the result of those discussions with Stephen, the Chief Constable
and the Joint Independent Audit Committee. As a result, the PFCC has asked
me to write to you on his behalf and express his disappointment with the
proposed approach to scheduling and timescales.

Stephen acknowledges some of the challenges outlined in your letter,
however, he is of the view that the problems experienced in resourcing the
new audit contracts in 2018/19 were compounded by the impact of the COVID
pandemic on the external audit programme and it is both of those factors that
have created a pressure on the 2020/21 scheduling of audits.

In this regard, the approach taken to date and the proposed scheduling has
had a disproportionate effect on the audit of Emergency Services
organisations. In particular, the impact on Emergency Services in
Northamptonshire. As such, Stephen asks you to reconsider the proposed

schedule for Northamptonshire and bring them forward in your audit programmes.

EY have undertaken the role of appointed external auditors for four of the organisations which are within Stephen and the Chief Constable (CC) of Northamptonshire's remit. Three of these are corporation soles established by legislation and one of those is a company limited by guarantee.

Furthermore, whilst three organisations are within the Policing Group, the fourth is Fire for which governance was transferred to him by legislation on the 1 January 2019. These organisations are as follows:

1. Northamptonshire Commissioner Fire and Rescue Authority (NCFRA);

    and

    The Policing Group:

2. Northamptonshire Police, Fire and Crime Commissioner (PFCC);
3. Northamptonshire Chief Constable (CC); and
4. Voice for Victims and Witnesses Limited.

As you are aware, EY were appointed as external auditors to all the above organisations from 2018/19, and all organisations have been content with the quality of external audit work undertaken and the engagement of the EY auditors.

However, Stephen, the CC and the Joint Independent Audit Committee are of the view that timely auditing is also of vital importance. To the public, there is a diminishing value in an audit opinion if it is not received and published in a timely manner. That position is exacerbated and can affect public confidence when there is more than one audit outstanding, let alone four.

The EY approach set out in your letter directly affects all audits within the PFCC and CC remit as set out. It is Stephen's view that the external audit scheduling experienced to date and the potential future timescales discussed do not serve Northamptonshire residents well.

Like other public services, the Emergency Services have played a key role in the local and national responses to COVID during the pandemic and it is important that the public are assured that the finances of these organisations are accurate, robust and reliable. External Audit play an essential role in this. Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services

(HMICFRS) recognised this importance and instigated exceptional inspections of both Police and Fire Services. HMICFRS have ensured that reports were produced and placed in the public domain to give the public assurance from their perspective.

However, under the proposed approach, with minor exceptions, all Emergency Service Corporation Soles in Fire and Policing audited by EY will be the last to be audited, again. This causes a significant impact and often delay when highlighting the work of and information in the sector.

As Chief Finance Officer, I have been approached on a number of occasions over the past two years by Government departments for Police and Fire wishing to meet public Ministerial commitments to publishing national information (e.g. reserves levels). Each time I have had to explain why Northamptonshire information cannot be considered as final, as with the exception of a small number of EY audited authorities, all other Police and Fire service audited information is available for Ministers and the public.

Furthermore, the legislation for PFCC governance is still relatively new, and NCFRA is one of only four Fire Authorities established under PFCC governance, the only one transferred from a county council governance structure. The Government White Paper on Fire reform is anticipated in the near future and is widely expected that it will look to increase PFCC governance in Fire Authorities. NCFRA's journey has and continues to be of significant national interest to Ministers and the public and we are regularly approached to discuss our approach and financial implications and accounts. At these briefings I have regularly been called on to explain why the audit opinions for NCFRA have not been concluded in line with the statutory timescales.

Stephen would like you to consider the factors outlined in this letter and to reconsider whether you are able to instigate any changes to the proposed scheduling of the Northamptonshire 2020/21 Police and Fire external audits.

Yours sincerely,

Helen King, Chief Finance Officer
Northamptonshire Police, Fire and Crime Commissioner and
Northamptonshire Commissioner Fire and Rescue Authority

EY
**Building a better
working world**

Ernst & Young LLP   Tel: + 44 20 7951 2000
1 More London Place   Fax: + 44 20 7951 1345
London   ey.com
SE1 2AF

Helen King   6 August 2021
Chief Finance Officer
Northamptonshire Police, Fire and Crime Commissioner and   Ref:
Northamptonshire Commissioner Fire and Rescue Authority
                                                             Direct line: 0207 951 2195

Sent by email   Email: jdawson!@uk.ey.com

Dear Helen

Re: Scheduling high-quality 2020/2021 local public audits

Thank you for your letter of 4 July 2021 which I recognise expresses the collective concerns on the scheduling of our 2020/2021 audits from you on behalf of the Police, Fire and Crime Commissioner (PFCC) for Northamptonshire and Vaughan Ashcroft, Chief Financial Officer for the Chief Constable of Northamptonshire. I apologise for the delay in sending you a written response. Before responding, I have sought to understand the steps taken by Neil Harris, as our Key Audit Partner, to consider and discuss with you and your colleagues our response to your concerns.

Whilst my letter of the 1st June 2021 set out the factors and principles that are critical to guide the scheduling of our 2020/2021 external audits, and are points I have emphasised in my attendance at the Public Accounts Committee, Neil and I do recognise and sympathise with the cogent points you make about the impact this will have on the emergency services sector, and the specific circumstances of your financial reporting arrangements across the Northamptonshire PFCC group.

With this in mind, Neil and I have considered your circumstances. In the past couple of weeks, I understand Neil has held conversations with you, both individually and with Charlotte Radford, the Chief Financial Officer of the Nottinghamshire Police and Crime Commissioner (PCC), in addition to updating the Northamptonshire PFCC Joint Independent Audit Committee, the East Midlands Police Force group of Heads of Finance, Chief Financial Officers and Chairs of Audit Panels. I am also aware from Neil that there is a shared concern from you and Charlotte on the timing of our audits in to the 2021/2022 financial year at a time when Northamptonshire and Nottinghamshire are changing financial systems. I understand you are both seeking assurances that we would schedule our audits for completion before the end of September 2022 in order that we can access the data we require from the current financial systems both entities use.

Whilst I expect Neil and his team to be sharing the specific details with you and your colleagues, my understanding is that we have made the following adjustments to the scheduling of the PFCC group audits:

- Recognising previous audit findings and readiness for audit, our proposal is to undertake the Northamptonshire Commissioner Fire and Rescue Authority audit from the beginning of October 2021, with an anticipated completion in mid-November 2021.

- Although we are proposing to undertake the Northamptonshire PFCC and CC audit between January to March 2022 to be consistent and equitable across the East Midlands Police force area, we do intend to work with you ahead of our audit in undertaking our value for money risk assessment, obtaining data analytics from your finance team and, via our EY Client Portal, issuing our working paper and sample testing requirements.

- Whilst I understand Voice for Victims and Witnesses Limited will be changing their external auditor from EY for the 2020-2021 financial year, we are expecting that the PFCC will continue to provide an unconditional letter of support to the company directors. We will ensure that any audit procedures that are required from the non-EY component auditor on the appropriateness of PFCC going concern disclosures and assessment of viability and liquidity forecasts are completed in sufficient time to meet the company and audit teams target date for filing the audited 2020-2021 financial statements.

- We recognise the change of financial system in the 2021-2022 financial year is a significant and resource intensive exercise for the finance teams across Northamptonshire and Nottinghamshire, and the importance of the external audit process adapting to and integrating with this. For both entities, we intend to schedule our audits with the target of completing the external audits by the end of September 2022. We also intend to schedule our routine audit planning and financial system walkthroughs immediately after the completion of both 2020-2021 audits, in order that we can access as much information as we can from the current financial systems at an early stage. You will appreciate this commitment is subject to the progress of our 2020-2021 external audits (and for Nottinghamshire PCC and CC, the conclusion of historic audit opinions for the 2019-2020 financial year) as well as your collective readiness and responsiveness to the audits.

I trust this response is helpful and shows that we have carefully considered your concerns. Please do not hesitate to contact Neil or I if you have any further concerns. As I have made references to our commitment on the timing of the 2021/2022 external audit of Nottinghamshire PCC and CC, please do share a copy of this letter with Charlotte, as well as to Vaughan and the Northamptonshire PFCC. I am content that a copy of this letter can be circulated to the Joint Independent Audit Committee for Northamptonshire PFCC and the Audit and Scrutiny Panel for Nottinghamshire PCC.

Yours sincerely,
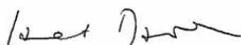
Janet Dawson
UK Government and Public-Sector Assurance Leader
Ernst & Young LLP

AGENDA ITEM 5A

Police, Fire & Crime Commissioner for Northamptonshire & Northamptonshire Police

Internal Audit Progress Report

Presented to JIAC: 6th October 2021

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Contents

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This report ("Report") was prepared by Mazars LLP at the request of the Northamptonshire Police and the Officer of the Police, Fire and Crime Commissioner (OPFCC) for Northamptonshire and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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01 Summary

The purpose of this report is to update the Joint Independent Audit Committee (JIAC) as to the progress in respect of the Operational Plan for the year ending 31st March 2022, which was considered and approved by the JIAC at its meeting on 10th March 2021.

The Police, Fire and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year and are required to make a statement on the effectiveness of internal control within their annual report and financial statements.

Internal audit provides the Police, Fire and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPFCC and Force's overall assurance framework and assists in preparing an informed statement on internal control.

Responsibility for a sound system of internal control rests with the Police, Fire and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

Our work is delivered is accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Current progress

2020/2021

Per the last update to the committee at the July meeting, of the Force and OPCC CFO's, the Collaboration Workforce Planning draft report was discussed and it was decided that the management comments provided were inadequate and therefore these have been feedback to the collaboration units to ensure the management comments are correct before finalisation of this report.

2021/2022

Following approval of the 2021/22 at the last JIAC meting in March audit has communicated with management to begin delivery of the plan and to date we have issued two final reports in respect of Released Under Investigation and Seized Property, see Appendix A3 for full details.

In addition to this we have also concluded the fieldwork for the Governance audit and the draft report will be issued shortly. We have begun to schedule the start dates for the remaining audits within the Internal Audit plan and the Core Financial Audits is agreed to start at the beginning of October.

Per the last update to the committee the Collaboration Internal Audit Plan has now been agreed by the regional CFO's, moreover the scope of each review has now been agreed as well, therefore audit will be liaising with the collaboration units to schedule the delivery of these audits, please see Appendix A4 below for full details.

Northamptonshire 2020/21 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Released Under Investigation	Final	Limited	1	3	2	6
Seized Property	Final	Sastifactory	-	2	1	3
Governance	Draft					
Total						

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03   Performance

The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators that were set out within Audit Charter.

Number	Indicator	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	Achieved
3	Progress report to the JIAC	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (2/2)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (2/3)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	Achieved
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (4/4)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (1/1)

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A1   Plan overview

2021/2022

Audit area	Proposed Dates	Draft Report Date	Final Report Date	Target JIAC	Comments
Released Under Investigation	Q1	Jul 21		Oct 21	Draft Report Issued
Governance	Q2			Oct 21	Fieldwork dates agreed
Seized Property	Q2			Oct 21	Fieldwork dates agreed
Core Financials	Q3			Dec 21	Fieldwork dates agreed
Data Management	Q3			Mar 22	Planning Meeting Schedules
Business Change	Q3			Mar 22	
MFSS Transfer	Q4			Mar 22	
Procurement (MINT)	Q3			Mar 22	To be jointly arranged with Notts
Follow Up Audits	Q4			Jul 22	
Cyber Security	Q4			Jul 22	IT Manager has been in touch to arrange
GDPR	Q4			Jul 22	IT Manager has been in touch to arrange

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A2   Reporting Definitions

Assurance Level	Control Environment
Substantial Assurance	There is a sound system of internal control designed to achieve the Organisation's objectives. The control processes tested are being consistently applied.
Adequate Assurance	While there is a basically sound system of internal control, there are weaknesses, which put some of the Organisation's objectives at risk. The level of non-compliance with some of the control processes may put some of the College's objectives at risk.
Limited Assurance	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk. The level of non-compliance puts the College's objectives at risk.
No Assurance	Controls are generally weak leaving the system open to significant abuse and/or we have been inhibited or obstructed from carrying out or work.

Recommendation Priority	Description
1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the Organisation to a high degree of unnecessary risk.
2 (Significant)	Recommendations represent significant control weaknesses which expose the Organisation to a moderate degree of unnecessary risk.
3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

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A3 Summary of Reports

Below we provide brief outlines of the work carried out, a summary of our key findings raised, and the assurance opinions given in respect of the final reports issued since the last progress report in respect of the 2021/2022 plan.

Seized Property

Overall Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	2

Our audit considered the following area objectives:

Policies, Procedures and Training

- Policies and procedures are in place to ensure that cash / property detained is dealt with in accordance with relevant legislation and the Force's policies and procedures.

- Suitable training is provided to officers and staff to ensure they are aware of requirements when dealing with seized property.

- An appropriate insurance policy for the handling, retention and movement of cash / property is in place.

Receiving and Recording

- Cash is counted in a secure and controlled environment, with an appropriate level of independent verification.

- Cash / property initially seized or received is accurately recorded on the property system in line with relevant procedures.

- Appropriate mechanisms are in place to accurately record the movement and disposal of cash / property.

Security Arrangements

- Cash / property is stored securely, with restricted and controlled access to nominated officers and staff.

- Cash / property is transported securely by the appropriate number of authorised officers or staff in line with procedural and insurance requirements.

Disposal of Property

- Physical cash / property is only retained by the Force for the necessary period of time.

- Cash / property is disposed of in an appropriate manner and evidence of the reasons for, and method of, disposal is retained for confirmation.

- Authorised officers or staff provide approval for the disposal of cash / property in line with relevant procedures.

Property Management

- An appropriate safe audit regime is in place to identify breaches of agreed procedure and confirm cash / property stored.

- Mechanisms for monitoring the cash / property stored and disposed of are in place.

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We raised one priority 2 (significant) recommendation where the control environment could be improved upon. The finding, recommendation and response from the report is detailed below:

Recommendation 1 (Priority 2)	Staff should be reminded that care needs to be taken when disposing of assets to ensure all items marked as disposed on the Niche system are physically disposed of. Staff should have refresher training about the process of completing an internal audit to ensure discrepancies are identified.
Finding	The disposal process tasks one colleague to identify and mark relevant assets as 'pending disposal' within Niche. In all areas apart from the drugs safe the asset is then moved to a separate area. In the drugs safe, the asset is left in its original position. Two separate colleagues then collect assets for disposal, check them against a 'pending disposal' extract from Niche, disposes of them and enters the disposal method into Niche. We selected a random 'box' from the drug safe that contained 16 seized assets. We compared the assets included within the box to the Niche report for that location. The report contained 15 assets and we identified that one asset (P17148454 "4x wrap of class A") held within the box was marked as 'disposed' within Niche on the 9th March 2021 was not physically disposed of. Furthermore, we identified that the box was audited by an Evidential Property Officer on the 2nd August 2021 where the discrepancy was not identified. *Risk:* Assets are held by the Force that they are unaware of. Assets marked for disposal are not actually disposed of and could be misappropriated
Response	The Evidential Property (EP) team audits should always pick up any anomalies, however to add a layer of additional protection & reassurance, we have re-introduced the process of moving drugs to a pending disposal area, as opposed to pulling straight for disposal, which will address this and ensure a second check is always completed. All EP team members have since the audit received communications and have had conversations with their Team Managers, to refresh them regarding the process. The Team Managers will include refreshers in this area, along with other area audits and processes, as part of the teams ongoing CPD activity & training.
Responsibility / Timescale	Immediately Evidential Property Manager

We raised two priority 3 recommendations of a more housekeeping nature relating to the Audit Rota and Transportation Insurance Cover:

- The audit rota should be reintroduced at the Central Property Store and should include all areas that need to be reviewed.
- The Force should put in place suitable controls to ensure that the existing insurance covenants are not breached when transporting money. The Force should clarify which of the insurance levels stated in the documentation are correct and then update to ensure they are correctly aligned

Management accepted the recommendation and confirmed immediate implementation.

Released Under Investigation

Overall Assurance Opinion	Limited

Recommendation Priorities	
Priority 1 (Fundamental)	1
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	2

Our audit considered the following area objectives:

Governance Arrangements

- There are effective governance arrangements in place for the processing of RUI that includes defined roles and responsibilities, senior oversight and reporting arrangements.
- There are clear terms of reference in place that support the governance of RUI processes and these are in line best practice.

Policies, Procedures and Training

- Policies and procedures are in place to ensure that individuals RUI'd are dealt with in accordance with relevant legislation and the Force's policies and procedures.
- Suitable training is provided to officers and staff to ensure that they are aware of requirements of individuals.
- Areas of weakness/skills shortage are identified in a timely manner and actions taken to ensure staff are capable of performing the expected procedures.

Processing of Individuals

- There is a mechanism for accurately recording individuals RUI'd and the appropriate information is collected for these individuals.
- Individuals are correctly processed and dealt with in accordance with the relevant legislative and procedural requirements.
- The RUI procedure meets the objective of ensuring that all individuals involved have been treated fairly, even if the outcome is not what they were seeking.

Risk Mitigation Processing of Individuals Policies, Procedures and Training

- There are key performance indicators and internal targets in place for the RUI process.
- There are processes in place to review RUI cases to confirm they have been completed accurately and correctly.
- Robust performance information is produced that enables the Force and OPCC to effectively manage the RUI process and provide assurance that individuals are being dealt with correctly and in a timely manner.
- Areas of underperformance are identified and plans put in place to address these.

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We raised one priority 1 (fundamental) and three priority 2 (significant) recommendations where the control environment could be improved upon. The finding, recommendation and response from the report is detailed below:

Recommendation 1 (Priority 1)	The Force should undertake a review of individuals who have been on RUI for longer than a year to ensure this option has been used in only exceptional circumstances.
	The Force should introduce a more proactive monitoring approach to clear aged RUIs, including repeated emails, escalation to line managers etc.
Finding	The Force stated that a primary reason for lowering the number of individuals with a longstanding RUI status was fairness, as it can often hamper individuals involved in employment vetting processes or undergoing DBS checks.
	Audit noted that in April 2021, there were 139 individuals who had been on RUI for over two years and 328 individuals who had been on RUI for over one year but less than two years. This is a large number of individuals and a lengthy amount of time. Concerns were also raised with audit that this issue may be worsened by the COVID-affected backlog of court cases.
	Across the East Midlands, Northamptonshire is performing significantly below other Forces when comparing the number of RUI cases that are over 2 years old. For reference, the highest performing force has just 11 RUI cases over 2 years old. Therefore, The Force should also look at ways it can further learn from the practice of local forces.
	Ultimately, the Force should consider how it approaches chasing longstanding RUIs and what, more proactive, controls could be implemented.
	Risk: Individuals on RUI not treated fairly leading to reputational damage for the Force
Response	We agree with this recommendation and a new 'RUI over 1 year' review will be undertaken immediately. The proactive monitoring will be introduced with a clear policy regarding cases over 1 year.
Responsibility / Timescale	Review within 6 weeks, 1st September 2021. Policy on cases over 1-year, full agreement 3 months. 1st October 2021.
	DCI Andy Rogers

Recommendation 2 (Priority 2)	The Force should continue to pursue the changes to Niche to address the issue identified.
Finding	All RUI processing is completed via the Niche system which requires Officers to complete a number of tasks within the system to process the custody record.
	An issue has been identified when the case is completed, however the linked custody record is not closed therefore an individual can remain with an outstanding RUI record.
	The system does not enforce the mandatory completion of the linked custody record prior to the case being closed. Therefore, a preventative control is not in place.

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	A fix designed to automate the process and reduce the amount of work required to correct the RUI with filled occurrences. Updates to Niche are being actioned through the regional Niche team, but these are taking some time to progress. *Risk:* The Force continues to carry a high level of RUI cases
Response	We agree that this Niche fix should be pursued, but the Force only has limited influence with Niche. There is no specific date feasible. The fix in Niche will stop an occurrence being filed if there was an active RUI associated with it. The original date was for it to be in place by Feb 2021. This has slipped and there is now no timescale for implementation. The new business rule was delivered by Niche in the last build; however, it doesn't work right and was preventing all occurrences being filed which had arrest on. Tim Perkins has had it reinstated in our test system and is presenting undertaking some testing.
Responsibility / Timescale	December 2021 DCI Andy Rogers

Recommendation 3 (Priority 2)	When the Detective Chief Inspector sends a correction email, the correction should be recorded in a separate log which can be reviewed periodically to analyse common themes. Communications and training can then be adjusted in accordance with common errors.
Finding	At present, the Detective Chief Inspector carries out a fortnightly review of RUIs looking at high harm cases where the suspect has been RUI'd and not bailed. From this, it is determined whether the 'correct' or 'incorrect' decision has been made. Following on from this, the Officer's Chief Inspectors are notified of where it is believed RUI has been carried out incorrectly and Officers are contacted directly via email. Evidence was provided to support this and where there had been a response from the Officer accepting the findings. Audit believes this control should be strengthened due to the high-risk nature of inappropriately processing suspects in high-harm crimes. The introduction of an action log or audit tracker to identify repeated errors and other trends in the data would enable the Force to build more focused training as a result, and ensure communications are adequately directed. *Risk*: Suspects in high-harm crimes incorrectly processed.
Response	The Senior owner and Bail Lead will discuss this recommendation to understand the impact on Bail lead. Whilst the recommendation sounds appropriate, it needs to be a long-term sustainable position. This will be placed onto AFI, through a spreadsheet to identify repeat offenders and will be managed through the respective CI's. test system and is presenting undertaking some testing.
Responsibility / Timescale	September 2021 DCI Andy Rogers

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Recommendation 4 (Priority 2)	The Force should ensure Officers complete NCALT Bail and RUI training in a timely manner.
Finding	Audit were informed that there are still 293 Officers yet to complete NCALT Bail and RUI training at the time of audit. This was despite repeated communications from the Detective Chief Inspector Rogers and other senior individuals.
	Audit were informed that alternative avenues to undertake this training that could be explored, including allowing Sergeants to deliver the training in the daily briefing session. From this, confirmation of completion can be sent to the Training department for the records to be updated.
	It is key therefore that the Force consider their approach to ensure training compliance is maximised.
	Risk: Officers in the Force are inadequately trained and RUI's are incorrectly processed
Response	We agree with this recommendation.
Responsibility / Timescale	Within 6 months of the report publication, 1st January 2022.
	Senior Owner ACC Simon Blatchly.

We raised two priority 3 recommendations of a more housekeeping nature relating to the Governance and internal Rui Reporting by Service Line:

- The Force should consider how it can most effectively record notes and actions from the Bail Management meeting. For example, through the use of an Actions Tracker.
- The Force should ensure that internal reporting breaks down RUI figures by service unit.

Management accepted the recommendation and confirmed implementation by October 21.

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A4 Collaboration Audit Plan 2021/22

Audit area	Forces	Reasoning
EMSOT Risk Management	Leics, Lincs, Northants	As a newly formed unit to get assurance they have this in hand would be beneficial. I can see RR's have been completed which is a good start but reviewing how Risks are managed by the unit as a whole would be beneficial
ESMOT Business Plan	Leics, Lincs, Northants	As a newly formed unit having a Business Plan that has been approved and embedded in the way they are working and reporting against would provide assurance
EMSLDH Governance	Derby, Leics, Northants, Notts	In line with their Strategy a new governance structure is being formed, so audit will seek to get assurance this has been effectively established.
EMCJS Performance Management	Leics, Lincs, Northants, Notts	Follow up on previous recommendation in this area. In addition, a number of risks on their register relate to ability to review performance & relevant MI
EMSOU - Business Continuity	Five Force	Linked to limited assurance in 19/20 audit in this area for EMSOU.
EMSOU - Wellbeing	Five Forces	EMSOU: Risks on their register in relation to this. Also due to structure of EMSOU, consideration of how Wellbeing support is aligned/co-ordinated with each Force.
EMSOU Risk Management	Five Forces	How does each unit within the EMSOU banner manage risks, how are they escalated and coordinated into an overall EMSOU Risk Register. How are these fed back to home Forces
Asset Management (EMCJS)	Leics, Lincs, Northants, Notts	Originally on the outline plan for 21/22. Might need to consider which unit to focus this on though. EMCJS would be my suggestion just looking at current audits outlined above

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A5   Statement of Responsibility

We take responsibility to Northamptonshire Police and the Office of the Police, Fire and Crime Commissioner for Northamptonshire for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work 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. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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Contacts

David Hoose
Partner, Mazars
david.hoose@mazars.co.uk

Mark Lunn
Internal Audit Manager, Mazars
mark.lunn@mazars.co.uk

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Internal Audit and Anti-Fraud Progress Update - Q2

DUNCAN WILKINSON, CHIEF INTERNAL AUDITOR

06 October 2021

1 INTRODUCTION

1.1 This progress report provides stakeholders, including the Joint Internal Audit Committee, with a summary of the Fire Authority Internal Audit activity for Quarter 2- 2021/22 (July 2021-17th September 2021)

1.2 **Annex A** (page 5) provides the background and context for how Governance is tested and evaluated.

1.3 The report summarises work done on evaluating the robustness of systems of control and governance in place during the current year. This report covers progress made on audits within the new plan year that have been started as well as audits brought forward from the previous financial year, where completion was impacted by the Covid 19 pandemic restrictions.

1.4 During the quarter, it has been agreed with NCFRA management to postpone the start of the audit of the Financial Controls Environment to quarter three, to allow staff to focus on completion of the Financial Statement.

2 PROGRESS AGAINST 2021/22 AUDIT PLAN

2.1 The key target for the Internal Audit Service is to complete the agreed Plan by the 31st March 2021. **Annex B** (page 7) shows progress made against the audit Plan 2021/22 including audits brought forward from the previous year.

2.2 Whilst there have been factors outside of Internal Audit's control that have resulted in delays in progressing audits, including the unavailability of NCFRA staff due to operational pressures within Services and NCFRA staff annual leave absences, following the lifting of covid 19 restrictions, Management have made a commitment to support the audit process during the coming months, to ensure the Plan will be delivered.

2.3 Plan Performance as at 17th September 2021

NCFRA AUDIT PLAN 2021-22	Number of Audits				
	Plan	Draft / Final Report	In Progress	Not Started	Other
Key Financials	5	0	1	4	
Strategic Reviews	3	0	0	3	
Operational	3	1	1	1	
ICT	1	0	1	0	
Risk Management	1	0	0	1	
2020/21 Brought Forward Audits	10	10	0	0	

TOTAL Audits	23	11	3	9	
		48%	13%	39%	

Assurance ratings are given for both the adequacy of the System and compliance with the System of Controls. The definitions are detailed in Annex A and Annex B highlights the assurance levels for the reports completed and issued to management.

2.4 Since the last Committee, 3 reports that were carried over from the previous year have been progressed to final report. For the 2021/22 Plan, one report is at draft report stage with three at various stages of progress -See Annex B.

2.5 The table below provides a precis of the objectives of the audits to be undertaken and the associated key risks.

Assignment	Status	Objectives and Risk
Corporate Governance Framework	Q3	**Objective(s)** To provide assurance that the Strategic and Senior governance of NCFRA is effective and it allows statutory obligations to be fulfilled **Risks(s)** Financial and Reputational risk
Compliance with Key Policies	Q3	**Objective(s)** To provide assurance that Key Policies and Procedures for NCFRA are established and operating effective. **Risks(s)** Reputational & Fraud Risks
Target operating model - Performance Monitoring Framework	Q4	**Objective(s)** To provide assurance that NCFRA maintains effective monitoring of key performance, controls and target achievement. **Risk(s)** organisational objectives not achieved
Target Operational Model – Golden Thread' and the verification of Data Quality and that the 'right' data is visible to monitor the achievement of objectives"	Draft	**Objective** To provide assurance on the process for ensuring NCFRA's data is of the required standard and quality to monitor the achievement of objectives and to report externally. **Risk** Poor delivery leading to reputational and H&S risks
TOM- HMIRC pre inspection review	Cancelled	Management assurance provided of a positive outcome.

Assignment	Status	Objectives and Risk
HR Improvement Planning	Q3	**Objective** to provide assurance on the adequacy of arrangements for safeguarding clients/ staff and succession planning **Risk** Reputational and service continuity impact
Equipment Maintenance and Testing	In progress	**Objective -** To provide assurance that NCFRA's equipment maintenance and testing processes procedures and programmes are robust and meet legislative requirements Risk -Injury due to poor or faulty equipment
Financial Controls Environment	ToR Agreed	**Objective(s)** To provide assurance over the effectiveness of controls within core financial activities. **Risk(s)** Reputational and fraud risks
MTFP/Budgetary controls	Q4	**Objective(s)** To provide assurance that NCFRAs financial management is effective both over the longer term (ie 3-5 years) and within each financial year **Risk(s)** Reputational and fraud risks
Accounting systems (AP/AR)	Q4	**Objective(s)** To provide assurance on the effectiveness of controls over accounting transactions within procurement and income. **Risk(s)** Inappropriate payments made/ Income due not collected
Payroll	Q4	**Objective(s)** To provide assurance on the robustness of controls within the payroll function that ensures employees of NCFRA are bona fide and are paid the right amount at the right time. **Risk(s)** Inappropriate payments made
ICT Systems – Disaster Recovery Arrangements	ToR Agreed	**Objective(s)** To provide assurance that IT systems and infrastructures are secure and that the arrangements to support business continuity are robust. **Risk(s)** Data protection and reputational risks

Assignment	Status	Objectives and Risk
Risk Management		Quarterly review and testing of implementation of actions noted.

Annex A

Internal Audit Context and Background
How Controls are Audited and Evaluated

There are three elements to each internal audit review. Firstly, the CONTROL ENVIRONMENT is documented and assessed to determine how the governance is designed to deliver the service's objectives.

IA then needs to test whether COMPLIANCE is evident in practice.

Finally, IA undertakes further substantive testing and/or evaluation to determine the ORGANISATIONAL IMPACT of weaknesses found.

The tables below outline the criteria for assessing the above definitions:

Control Environment Assurance	
Assessed Level	**Definitions**
Substantial	Substantial governance measures are in place and give confidence that the control environment operates effectively.
Good	Governance measures are in place with only minor control weaknesses that present low risk to the control environment.
Satisfactory	Systems operate to a moderate level with some control weaknesses that present a medium risk to the control environment.
Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

Compliance Assurance	
Assessed Level	**Definitions**
Substantial	Testing has proven that the control environment has operated as intended without exception.
Good	Testing has identified good compliance. Although some errors have been detected these were exceptional and acceptable.
Satisfactory	The control environment has mainly operated as intended although errors have been detected that should have been prevented / mitigated.
Limited	The control environment has not operated as intended. Significant errors have been detected and/or compliance levels unacceptable.

No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse. The system of control is essentially absent.

Organisational Impact	
Level	Definitions
Major	The weaknesses identified during the review have left NCFRA open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
Moderate	The weaknesses identified during the review have left NCFRA open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
Minor	The weaknesses identified during the review have left NCFRA open to low risk. This could have a minor impact on the organisation as a whole.

∗ Audit progress is measured within several stages
  o Unstarted
  o Planning ToR
  o Fieldwork in Progress
  o Fieldwork complete
  o Draft Report
  o Final Report

Progress is assessed as a percentage of the whole audit

ANNEX B

2021/22 - Audit Plan for NCFRA as at 17 September 2021

AUDIT TITLE	STATUS	PROGRESS	Quarter Work Allocated	Assurance Rating System	Compliance
Brought Forward- 2020/21					
Organisational Governance	Final Report	100%	n/a	Good	Satisfactory
IT Governance	Final Report	100%	n/a	Satisfactory	Satisfactory
Key Policies Policies and Procedures	Final Report	100%	n/a	Good	Good
Financial controls Environment	Final Report	100%	n/a	Satisfactory	Limited
Procurement Stock control	Final Report	100%	n/a	Satisfactory	Limited
Accounts Payable	Final Report	100%	n/a	Good	Good
Accounts Receivable	Final Report	100%	n/a	Good	Good
Target Operating Module	Final Report	100%	n/a	Good	Good
Medium Term Financial Planning	Final Report	100%	n/a	Good	Good
Payroll	Final Report	100%	n/a	Good	Satisfactory
Plan - 2021/22					
TOM operational- Golden thread	Draft Report	90% complete	Q2		
Equipment Maintenance& Testing	Field work complete	80% complete	Q2		
ICT Security	Field work in Progress	40% complete	Q2		
Financial Controls Environment – (key recs/bank/Vat/ Jnls/TM/Pensions)	Planning- ToR Agreed	Postponed to Q3	Q2 -Q4		
HR Improvement Planning	Planning		Q3		
Key Policies	Not Started		Q3		
Corporate Governance	Not Started		Q3		

AUDIT TITLE	STATUS	PROGRESS	Quarter Work Allocated	Assurance Rating	
				System	Compliance
Target operating - performance framework	Not Started		Q4		
MTFP/Budgetary controls	Not Started		Q4		
Accounting systems (AP/AR)	Not Started		Q4		
Payroll	Not Started		Q4		
Risk Management review	Not Started		Q2-Q4		
HMIRC pre inspections	Cancelled	Cancelled	Q1		

COMMUNITY JUSTICE SECURITY

**Report to the Joint Independent Audit Committee
06 October 2021**

Internal Audit Recommendations Summary Report

RECOMMENDATION

The Committee is asked to note this report.

1   PURPOSE OF THE REPORT

1.1   This report provides the Joint Independent Audit Committee (JIAC) with an update on the status of actions arising from recommendations made in internal audit reports.

1.2   The report contains actions arising from audits of Northamptonshire Police and the Office of Northamptonshire Police, Fire and Crime Commissioner and East Midlands Collaboration Units.

1.3   The attached Summary of Internal Audit Recommendations Report shows details and the current status of all open audit actions.

1.4   The Force Assurance Board has oversight of all outstanding audit actions and directs the activities required to complete any actions that have passed their targeted implementation date.

2 NORTHAMPTONSHIRE AUDITS

2.1   **Overall Status**

- The report shows in 2020/21 and 2021/22, a total of ten audits have been completed, making thirty-seven audit recommendations. Of those thirty-seven recommendations:
  - Twenty-three actions have been completed and are closed.
  - Twelve actions remain ongoing.
  - Two actions have passed their implementation dates and are marked as overdue.

3 OVERVIEW

3.1   **2020/21 Audits**

- Eight audits have been completed making twenty-eight recommendations.
- Across all eight audits, a total of nineteen actions have been completed and are closed.
- Since the last JIAC meeting, significant progress has been made towards the completion of audit recommendations. A total of eight

recommendations have been completed. These actions include Procurement 4.1, Health and Safety 4.1, Health and Safety 4.5, IT Security 4.1, IT Security 4.4, Workforce Planning 4.1, Workforce Planning 4.4, Performance Management 4.1.

- Seven recommendations have not reached their implementation date and are ongoing.
- Two recommendations have passed their implementation dates and are marked as overdue.
- The first overdue recommendation relates to Health and Safety (4.2), the Health and Safety Manual has been programmed into the H&S Managers Programme. It will re-badged as the General Health and Safety Policy with the current statement, an organisation section, and general arrangements. A final draft is due to be presented to the next meeting of the Health and Safety Committee, which is scheduled for the 2nd November 2021.
- The second overdue recommendation relates to IT Security 4.2, the recommendation detailed that vulnerabilities should be addressed as soon as possible. The latest ITHC report has been received, and all four areas of risk will be included into the remediation plan. This plan is due to be submitted to the ISO and DCC for review and sign off.

3.2 **2021/22 Audits**

- Two audits have been completed making nine recommendations. The most recent audit carried out in September 2021 relates to Seized Property. Based on the findings, a rating of Satisfactory Assurance was given, and only three recommendations made. Further details can be found in the attached Summary of Internal Audit Recommendations Report.
- Of those nine recommendations, four actions have been completed and are closed. These recommendations include Released Under Investigation 4.1, Released Under Investigation 4.5, Seized Property 4.1 and Seized Property 4.2.
- Five recommendations have not reached their implementation date and are ongoing.
- There are no recommendations marked as overdue.

4 COLLABORATION AUDITS

4.1 **2018/19 Audits**

- Three audits were completed making thirteen recommendations.
- All thirteen recommendations made have since been completed, the most recent action completed relates to Strategic Financial Planning (4.4). Further details can be found in the attached Summary of Internal Recommendations Report.

4.2 **2019/20 Audits**

- Two audits were completed making eleven recommendations.
- Only one action remains open which relates to Performance Management (4.3). This recommendation has been partially completed and a Performance Manager is now in post. Performance information will be pulled from APMIS, which will give a much broader picture of performance across the capabilities and show trends. Work continues around the BI tool APMIS.

EQUALITY, DIVERSITY AND HUMAN RIGHTS IMPLICATIONS
None

HUMAN RESOURCES IMPLICATIONS
None

RISK MANAGEMENT IMPLICATIONS
None.

ENVIRONMENTAL IMPLICATIONS
None

Author:	Megan Roberts, Strategic Development, Risk and Business Continuity Adviser
Chief Officer Portfolio Holder:	Simon Nickless, Deputy Chief Constable
Background Papers:	Quarterly Summary of Internal Audit Recommendations September 2021.

INTERNAL AUDIT RECOMMENDATIONS DASHBOARD

Summary of Audit Outcomes

Audits are graded as No Assurance, Limited Assurance, Satisfactory Assurance or Significant Assurance. Some thematic audits are advisory only and not graded. Recommendations are prioritised as Priority 1 (Fundamental), Priority 2 (Significant) or Priority 3 (Housekeeping) to reflect the assessment of risk associated with the control weaknesses.

Northants Audits

2020/21

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			Priority 1	Priority 2	Priority 3
Fleet Management	27 August 2020	Limited Assurance	0	5	2
Procurement	02 December 2020	Limited Assurance	1	2	0
Health & Safety	23 February 2021	Limited Assurance	1	3	1
GDPR Follow Up	10 May 2021	Limited Assurance	1	0	0
IT Security	04 May 2021	Limited Assurance	2	1	1
Core Financials	01 March 2021	Significant Assurance	0	0	3
Workforce Planning	26 April 2021	Satisfactory Assurance	0	4	0
Performance Management	16 June 2021	Significant Assurance	0	0	1

2021/22

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			Priority 1	Priority 2	Priority 3
Released Under Investigation	16 August 2021	Limited Assurance	1	3	2
Seized Property	07 September 2021	Satisfactory Assurance	0	1	2

Summary of Audit Recommendations Progress

This table shows a summary of the progress made on new audit recommendations raised at each JIAC during the current year and annual totals for previous years where audit recommendations are still active.

2020/21 AUDITS	RECOMMENDATIONS MADE	RED	AMBER	GREEN
Fleet Management	7	0	5	2
Procurement	3	0	0	3
Health & Safety	5	1	0	4
GDPR Follow Up	1	0	1	0
IT Security	4	1	0	3
Core Financials	3	0	0	3
Workforce Planning	4	0	1	3
Performance Management	1	0	0	1
Totals	**28**	**2**	**7**	**19**

2021/22 AUDITS	RECOMMENDATIONS MADE	RED	AMBER	GREEN
Released Under Investigation	6	0	4	2
Seized Property	3	0	1	2
Totals	**9**	**0**	**5**	**4**

OUTSTANDING RECOMMENDATIONS

Key to Status	■ Action completed since last report	■ Action ongoing	■ Action outstanding and past its agreed implementation date	■ Action no longer applicable or superceded by later audit action

2020/21

Fleet Management – August 2020

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Tailpipe Emissions Target** *Observation:* As part of the Transport Strategy 2017-2021, the Force has set a target to reduce tailpipe emissions by 31% by 2020, in accordance with the Climate Change Act. The Transport Manager is responsible for monitoring this metric. Audit have noted that the Force have not updated the monitoring spreadsheet in place for this since May 2016. Therefore, there is insufficient evidence in place to confirm performance against the target. *Risk:* The Force are unable to demonstrate one of the objectives set out in the Transport Strategy has been met effectively. Failure to reduce emissions in accordance with Climate Change Act.	The Force should ensure that there is a robust monitoring mechanism in place, to monitor the tailpipe emissions for the Force's fleet. Carbon emission data should be taken into consideration by the Force when procuring new vehicles.	2	Following audit, figures have been put together from management information regarding all aspects of travel rail, flights, fuel etc and we are looking to extrapolate essential mileage from the MFSS system to give us correct figures. I have asked one of our data analysts to put this into a spreadsheet, graph to show our current usage and set a target for 2023. I am currently looking at suitable hybrid vehicles which are feasible for use and Estates are looking at the implementation of charging points across the Force which will enable me to purchase pure electric vehicles for non-response teams. Transport Strategy and Implementation Plan Update 03/12/20 - We currently do not have a mechanism to monitor emissions on our vehicles I have asked for a carbon report to be built within the new FMS and Fuel system, currently we have a manual report which identifies our carbon usage and have asked if this can be put in to graph form.	March 2021 Theresa Cheney	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 23/03/21 - The Transport Team now have a report that tracks CO2. The fuel ordered is monitored against usage and kept updated monthly as per the fuel reports submissions - The transport manager has also actively removed the majority of the fleet that was registered before 2015. This has increased the overall MPG and reduced the carbon footprint that the Force produces. Moving forwards this will be improved further by the implementation of a Telematics solution. Update 15/06/2021 – No further updates from the last period, most of the requirements will be rectified with the implementation of new Fleet Management system and Telematics which hopefully will be later this year and we will be in a considerably improved position for our next audit. Update 02/08/2021 – Manual carbon footprint report is ongoing and being updated via fuel usage. The telematics installation began on 19th July 2021 which will give mpg/usage of fuel directly from the vehicles. The older fleet pre-2015 that was due replacement has now been replaced with a ulez compliant vehicle.		
4.2	**Fleet Availability** *Observation:* Through discussions with the Head of Transport, it was found that the Force has set an informal target of ensuring fleet availability is at 95% at all times. However, there is no internal report that can be generated to provide this figure and audit noted that performance against this target is not reported anywhere. Audit undertook a recalculation of the Force's fleet availability (as at 24th July 2020) and noted the Force's fleet availability stood at 93.7%, which is below the 95% target.	The Force should ensure that scheduling of repairs or services of vehicles take into consideration when calculating fleet availability. The Force should ensure that there is effective monitoring of their fleet availability.	3	With the introduction of a fit for purpose up to date Fleet Management system this will enable KPI data and productivity figures within the workshop environment. Also providing improved data integrity. Implementation of new Fleet Management System with agreed KPI's including vehicle availability	March 2022 Theresa Cheney	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk: The Force are unable to demonstrate the servicing of vehicles is being scheduled effectively.			Update 28/10/20 – Pending the introduction of the new system the force will continue to use the existing Fleet Management System which, while not ideal, does hold details of vehicles, mileage etc. Update 03/12/20 - The FMS is automated there will be no requirement for paper job cards to be produced as the technicians will be using tablets and all jobs will be raised and closed on the system reducing the human error aspect and delays from opening/closing job cards which currently is a manual process. With telematics/mileage app feeding via app into the FMS and scheduling module the servicing mileages will be up to date daily. Update 15/06/2021 – No further updates from the last period, most of the requirements will be rectified with the implementation of new Fleet Management system and Telematics which hopefully will be later this year and we will be in a considerably improved position for our next audit. Update 02/08/2021 – New Fleet Management system is under design and confirmation of implementation date is imminent. Once this is implemented with paperless job cards and Telematics is providing daily up-to-date mileages this will remove the human error and delays inputting manually on to the system and will generate scheduling of services in a timely and scheduled process.		
4.3	**Servicing of Vehicles** *Observation:* There is a schedule in place at the Force that sets the parameters for the interval period at	The Force should ensure the servicing of vehicles is carried	2	With the introduction of a new fully automated Fleet Management System	March 2022 Theresa Cheney	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	which services are undertaken for vehicles. Audit were advised that mileage of vehicles is tracked and then the mileage dictates when services are due. The interval period depends on the vehicle type, and is as follows: • ARV's (Armed Response Vehicles) – serviced every 6,000 miles; • Response Unit's – serviced every 8,000 miles and; • All other vehicles – serviced every 10,000 miles. There has been a change in the interval periods since the previous audit, as the Force has decided to service response units (which were previously serviced every 6,000 miles driven), to now be serviced every 8,000 miles. This is because response units do not undergo the same level of intensity as the ARV's. Whilst these service intervals are set, it is also noted that to ensure manufacturer warranties remain valid, certain work must be completed at set intervals, such as oil changes every 6,000 miles. Audit reviewed a sample of 15 vehicles to ensure the service of the vehicle is being carried out in line with the parameters set in the servicing schedule. From the testing undertaken, audit noted seven vehicles that have not been serviced in line with the servicing schedule, with the following results: • Four ARV's which were serviced after the 6,000 mile interval (ranging between 6,900 – 11,600 miles after the previous service); • One ARV which was serviced after approximately 4,000 miles; • One vehicle that was not serviced after the 12 month interval; • One response vehicle being serviced after 8,700 miles after the previous service (as opposed to 8,000) and; • One response vehicle was serviced after approximately 6,800 miles after the previous service (as opposed to 8,000 miles).	out in line with the schedule set out. This should be supported through accurately tracking the mileage of vehicles, and ensuring these are booked in for the required work in a timely manner, particularly for vehicles that the manufacturer stipulates should have their oil changed every 6,000 miles.		connected to a Telematics or Fuel system providing up to date mileages and vehicle check data these issues would be resolved. Our current paper process is outdated and time consuming by using tablets within the workshop environment the updates will be instant and the data integrity will be greatly improved. The service schedules set are a guide and a cushion is built in for additional mileage incurred this has to be done to enable an unforeseen lack of vehicles due to (RTC, Defect which cannot be planned for) Looking to invest in a new telematics solution which will enable direct accurate mileage data from vehicle canbus to Fleet management system. Update 28/10/20 – As per 4.2 Update 04/6/21 – As part 4.2 (Tranman upgrade has been approved and is currently with Mint). Update 02/08/2021 – As above.		

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk: Non-compliance with the Force's servicing schedule, does not demonstrate value for money for services that are being undertaken before their due date. The Force cannot demonstrate value for money is being achieved for services completed after their due date, as this increases the likelihood of further costs being incurred later in the life of that vehicle. Increased risk to the safety of officers, as a result of delayed services of ARV's.					
4.4	**TranMan Record** *Observation:* A job card is generated for each time a vehicle is repaired/serviced at the Force's workshop. This is a paper copy which lists details pertaining to the vehicle, including the mileage and registration, the reason why the vehicle has been called into the workshop and details of the work undertaken including parts used, their costs and any labour costs. This paper based data then requires manual input into the TranMan system. Audit reviewed a sample of 10 vehicles to ensure the records of vehicles recorded on the TranMan system are up to date and can be reconciled back to the respective job cards. Audit testing found five instances where the record of the vehicle held on TranMan did not reconcile with the information recorded on the physical job card. The discrepancies occurred on the following vehicle records: • KX12FKY • VK63RJJ • KX65DOH • FV63EBM • KX12DVF Furthermore, audit noted one vehicle (KS53RYB), which last had a service and MOT completed on 04/02/2020. However, the service and MOT prior to this was completed on 06/12/17 – demonstrating in a delay of over two years. Audit queried this with management and were advised during those two years, this vehicle was being used as a training vehicle and therefore had not left the site. However,	The Force should ensure the records held on the TranMan system are accurate, as the Force utilises the TranMan system to coordinate the servicing programme. Furthermore, the Force should explore the possibility of moving away from an over reliance on physical copies of job cards, thus reducing the risk of human error. This can be done by exploring ways to integrate the process of inputting data of completed services into the fleet management system automatically.	2	Due to the current paper-based process the timings between closure of job cards and manual input onto the system creates the issue. As per management comments to 4.3 above the new system with tablets will replace this entire process and ensure the Fleet Management System remains accurate and correct. Update 28/10/20 – As per 4.2 Update 04/6/21 – As per 4.2 (Tranman upgrade has been approved and is currently with Mint). Update 02/08/2021 – As above.	March 2022 Theresa Cheney	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	audit were not provided with sufficient evidence to support this. *Risk:* Records held in TranMan are not accurate, which could render the servicing and maintenance programme ineffective, as services and MOT's will not be undertaken at the right time. Furthermore, the Force's servicing programme does not represent value for money.					
4.5	**Jobs raised on TranMan** *Observation:* Jobs are raised on the TranMan system when work is required on the vehicle, these are categorised as – Services, MOTs or defect jobs (other types of job). As the use of Physical Job Cards requires manual input into TranMan (see 4.4 above) jobs are only closed when they have been input. Audit reviewed the TranMan dashboard, which provides an overview of any outstanding/upcoming jobs pertaining to the Force's fleet and noted the following results: • 167 Services due in the next four weeks • 0 services overdue for more than seven days • 121 defect jobs over seven days • 0 MOTs overdue • 19 MOTs due in the next seven days • 271 jobs over seven days old Audit queried the reason as to why 271 jobs were over seven days old, and were advised this is a result of the following issues: • Service jobs and MOT's which have been raised before their due date and therefore cannot be closed until these are completed; and • Service jobs and MOT's which have been completed, but the corresponding record on TranMan has not been updated. The latter issue has been caused because the member of staff responsible for updating the TranMan system has been shielding due to Covid-19 and has only acquired a work laptop in the last three weeks. Furthermore, the use of paper job cards has contributed to the time lag, as these have to be	The Force should ensure that jobs raised on the TranMan system are accurately categorised with priority level and timescales for completion. This will allow greater clarity of the performance of the technicians, and permit better management of the servicing programme including scheduling services effectively, particularly as the Force rely on manual insertion of data from physical job cards. The TranMan dashboard should be updated to show a clearer picture of outstanding work needed on the Fleet, this should include appropriate prioritisation of the jobs that have been raised. Furthermore, where a defect job relates to a minor RTC, the Force should ensure these are categorised accurately, so as to prevent the convolution of the different defect jobs, all of which warrant different priority levels.	3	Unfortunately, there is a large cost implication to change the Dashboard configuration but with the introduction of the Fleet Management system the dashboard can be configured accordingly. Update 28/10/20 – As per 4.2 Update 04/6/21 – As per 4.2 (Tranman upgrade has been approved and is currently with Mint). Update 02/08/2021 – As above.	March 2022 Theresa Cheney	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	delivered to the member of staff who is shielding at home, after the service or repair job is completed. Audit also queried the existence of 121 defect jobs that are more than seven days old, and noted that these jobs related to minor defects and minor RTC's which will not be rectified until the vehicle is booked in for a service. *Risk:* The scheduling of services and repairs cannot be carried out effectively. Performance reports produced are not accurate.					
4.6	**Replacement of Vehicles** *Observation:* From a review of the Vehicle Replacement Policy Schedule 2020-21, audit noted there is a guidance document which indicates the replacement interval for each vehicle model, based on the vehicle life and the mileage with no vehicle having a vehicle life beyond 10 years. However the schedule mentions that certain vehicles, namely Response and Neighbourhood vehicles, will be reviewed at 100,000 miles so that it is not necessary that the age of these vehicles will be given priority, as mileage is considered the cost effective parameter. Audit reviewed the list of vehicles that the Force has in the fleet and noted 46 vehicles that were older than 10 years. All 46 vehicles were raised with management, and it has been noted that these are pending replacement. From a review of 23 of these vehicles, it was noted the Force has either replaced, is planning to replace, is salvaging or auctioning 16 of these vehicles. For the remainder of vehicles, the Force had a sound reasoning why vehicles were being retained, including vehicles that are being used as training vehicles but with mileage in excess of 100,000. However per the current guidance retaining vehicles beyond ten years is contrary to the guidance provided in the Vehicle Replacement Policy. Moreover, through discussions with the Head of Transport, it has been noted that the Force intends to replace vehicles pre-2015 due to the changes in the regulations relating to emissions under the Road Vehicle Emission Performance Standards. However	The Force should clarify their position regarding what their priorities are relating to older vehicles, whether this is to ensure that the maximum utilisation is sourced from the vehicle or whether priority is to be given to the tailpipe emissions objectives. Once a clear approach has been agreed, a longer term replacement schedule should be drafted to support the future capital requirements to meet the fleet replacement needs.	2	The replacement programme is currently based on mileage and age and role of vehicle but emissions will start to factor more prominently in the coming years and this will be part of the replacement programme. After this end of financial year we will be in a much better position with the replacement/removal of older vehicles. The training vehicles are not driven mainly used for searches, prisoner scenarios and would not be cost effective to purchase a vehicle solely for that use as it would use minimal mileage, hence the retention of high mileage/age vehicle which are at end of life. Transport Strategy and Replacement programme will be reviewed to reflect the needs of the Force whilst being mindful of the emissions objectives. Update 03/12/20 - No decision has been made around purchasing the vehicles according to emissions due to the nature of the emergency vehicles. We are currently looking at an EV scoping review to advise on charging infrastructure as without this we are unable to purchase fully electric vehicles.	March 2021 Theresa Cheney	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	this is not currently factored into the existing Vehicle Replacement Policy. *Risk:* The Force are unable to demonstrate alignment to their carbon emission objectives, through the retention of older vehicles. Non-compliance of the guidance provided in the Vehicle Replacement Policy, as the vehicles used for training are over 100,000 miles.			Update 23/03/21 - This has been reviewed and the bulk of the mentioned 2015 vehicles have been removed from the fleet. The new Transport Strategy will include the requirement of the Force to be able to utilise their fleet assets as required by the wider operational needs, such as the ability to retain vehicles past 10 years for training purposes or for use as Ghost vehicles. These usages are an essential operational tool and were missed for the previous Transport Strategy but will be built into the new Fleet Strategy to be in place by the end of 2021. Update 15/06/2021 – No further updates from the last period, most of the requirements will be rectified with the implementation of new Fleet Management system and Telematics which hopefully will be later this year and we will be in a considerably improved position for our next audit. Update 02/08/2021 – As above.		
4.7	**Lack of Performance Monitoring and Reporting** *Observation:* There are no arrangements in place to monitor performance against the Transport Strategy, and as such the Force is unable to demonstrate adherence to the OPFCC's strategic objectives set out in the Police and Crime Plan 2019-2021, particularly ensuring the service is the most efficient and effective it can be. The performance in the workshop is not monitored due to the ineffectiveness of the TranMan system and the integrity of the data recorded within the system. There is no management information available which robustly monitors performance against the Transport Strategy. This prevents the Force from demonstrating value for money has been achieved in the management of the Transport vehicles. Furthermore, these vehicles are considered to be valuable public	The Force should effectively scrutinise the performance of the Transport department, and frequently set performance objectives to ensure the department's operations represent value for money to the Force. This should include the production of performance reports, which monitor a set of KPI's the Force aims to achieve from the fleet. Furthermore, the Force should undertake an exercise to quantify the amount of productive time the Force is	2	As noted in comments above - Implementation of new Fleet Management System will enable with agreed KPI's to be set that can be easily reported on. Update 28/10/20 – As per 4.2 Update 03/12/20 - The current KPI is 95% availability which we have maintained this year, this again is a manual report and an automated report is being built into the FMS. Update 04/6/21 – New KPI reports are now in place and monthly / quarterly review	March 2022 Theresa Cheney	

OFFICIAL

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	assets and the Force are unable to demonstrate robust scrutiny of performance has therefore taken place. *Risk:* There is an insufficient oversight over Transport, and improvement opportunities are missed through a lack of scrutiny.	losing due to manually inputting data into the TranMan system. This will enable the Force to better understand the additional costs being incurred as a result of the current system. This exercise could also include assessing the cost of holding inaccurate data and the impact this is having on the servicing programme. The result of this will enable the Force to effectively compare the advantages against the disadvantages of the current TranMan system.		packs are being created for release. This combined with the upcoming Tranman upgrade will allow improved monitoring of fleet management and reporting. Update 02/08/2021 – As above.		

Procurement – November 2020

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Corporate Governance Framework** *Observation:* The Corporate Governance Framework is the joint central document for the Force and OPFCC's financial operations and details the systems in place for Procurement activity, in addition to the regulations that the Force and OPFCC must be held accountable to. It has been noted that the Framework was last approved in April 2018 and the framework does not indicate when the next review and updated approval should be. Audit were informed that a review of the Corporate Governance Framework is currently underway. *Risk:* The Framework for the Force and OPFCC is not aligned with working practices, in particular relating to Procurement.	The Corporate Governance Framework and supporting scheme of delegation should be updated. Once updated a regular review of the document should be scheduled, to ensure it remains aligned to Force and OPFCC working arrangements	2	The Joint Policing Corporate Governance Framework had a thorough review in 2018/19 and took into account best practice. It also applied a consistent approach across the region. A review of the Joint CGF commenced in 2020 and has almost been completed. It is anticipated that this review will be finalised and the updated CGF published by 31 March 2021. The CGF will continue to be reviewed regularly, given the size and content it is anticipated that this will be every two years and/or following the appointment of a new PFCC and CC.	1 April 2021 PFCC/CC S151 Chief Finance Officers Based upon the latest update we have acknowledged the due date. Status has been changed to Amber to reflect a new estimated	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 27/04/21 – The framework is nearly complete but needs some final changes. Anticipated to be complete by the end of May 21. Update 04/06/2021 – A more thorough review is being undertaken by the new Head of Commercial post, which will deliver a more robust and cogent document by end of June 21. Update 12/08/2021 – The new framework has been scrutinised by the PFCC's Monitoring Officer and will be finalised in the coming weeks (delayed due to the need to harmonise with the developments of our Commercial Partner, Mint). Update 31/08/2021 – The new framework is now with the OPFCC now and should hopefully be signed off by the PFCC w/c 30/08/2021. Mazars are doing another Governance audit commencing in a couple weeks' time, hopefully then this recommendation can officially be closed. Update 02/09/2021 – Action now complete. The revised Corporate Governance Framework was approved on the 31/08/2021 and is now available on the PFCC website.	completion date of June 2021.	
4.2	**Variation Approval** *Observation:* Audit have noted that for contract variations, the approval is subject to the standard procurement thresholds.	The Force and OPFCC should seek retrospective approval for the Faithful + Gould variation made.	1	The Head of Estates and Facilities will be reminded of the delegated responsibilities and that all contractual documentation	January 2021 ACO Police & Fire	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Furthermore, the Framework states that amendments for Major Projects (exceed £250k) should be referred to the PFCC if there is an increase of the higher of 5% or £5,000. Audit identified one variation for a Major Projects contract (Faithful + Gould), where the initial contract value was for £352,535.00. A subsequent variation was made for £29,454.50 + VAT, which exceeds 5% of the initial contract value. This means that PFCC approval should have been sought, however this was approved by the Budget Holder for Estates & Facilities. In addition to this, the Framework stipulates for contract variations delegated authority limits must be followed. In this instance, the approval value for this variation exceeded the budget holder's authority limit. *Risk:* The Force & OPFCC breach their Corporate Governance Framework. Variations undermine the original procurement process.	The Force and OPFCC should ensure that there is clarity over the process to be followed for a variation to a Major Project. In all instances, the delegated authority limits should be followed in the approval of spend.		must be passed through the Procurement Adviser The Head of Estates and Facilities will work with the Procurement Adviser to ensure that a retrospective Contract variation is considered by the PFCC in line with proper process. The ACO Police and Fire will discuss these areas with the Head of Estates and Facilities to ensure that the correct processes are followed, and a retrospective approval is sought in this instance. Update 09/02/21 – This work has been delayed and will now be complete by the end of February. Update 28/04/21 – Awaiting completion of Mint's elements before submission to the OPFCC. 04/06/2021 – This is now complete. CLOSED		
4.3	**Contract Spend Analysis** *Observation:* Audit note that there is currently no analysis completed on year on year spend, significant variances or identification of cost saving opportunities that arise. At present, it has been noted that Northamptonshire are currently developing a reporting pack. Through discussions with Management, audit have been advised that incorporating contract spend analysis into this reporting is scheduled to be undertaken. *Risk:* The Force and OPFCC fail to identify opportunities to deliver value for money opportunities. There is a lack of oversight over contract spend.	The Force and OPFCC should complete the production of reporting pack, with inclusion of contract spend analysis.	2	The new procurement structures and arrangements were implemented in October 2020. Contract expenditure and other management information is scheduled for regular production and review under the new arrangements. Update 09/02/21 - the first contract review meeting has been held with Mint and we have re-stipulated the performance information we require.	April 2021 CC Chief Finance Officer and Procurement Engagement Partner	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 07/06/21 – The Performance Information from Mint has not to date been finalised. However, the new Head of Commercial has been able to utilise internal information and undertake a spend analysis. This has identified areas where efficiencies and savings could be made. These have been shared with the Eps for discussions with department leads at their next commercial pipeline meetings. Work has also been undertaken to ensure reporting is in place more easily within the new finance system This review shall now be undertaken quarterly by the Head of Commercial Services. Despite the delays with Mint info, we are confident that this action is now complete. CLOSED.		

Health & Safety – February 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Intranet Page** The Force uses the intranet pages to share key documentation, such as policies and procedures with staff. There is a Health & Safety section of the intranet to allow the documentation to be shared. However, through a walkthrough performed of the Force intranet, it was noted that health and safety guidance has not been uploaded in a user friendly manner. The current documents are stored on both the health and safety and policy library sections of the intranet.	The Force should ensure that the intranet page has clarity on each element of health and safety. Health and Safety guidance documents should be uploaded in a user-friendly method.	3	Agreed. Health & Safety documentation is with the wider Estates and Facilities umbrella at present. Work has been started to create a more dynamic and engaging environment along with visible entity for this topic. Update 14/06/2021 – This site has become live and is being populated with current documents and templates before formally launched.	Estates and Facilities Health and safety Manager to have completed new visible entity by 1 June 2021	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Therefore, key documentation is not easily accessible. Through discussion with management it was noted that an update to the intranet pages is due to take place in April 2021. *Risk:* Health and Safety is insufficiently promoted at the Force. Staff and Officers are unable to locate health and safety guidance and therefore inconsistent practices are followed.			Update 02/08/2021 – Now complete and can be marked as green. Two aspects are due to go to the H&S Committee on the 03/08/2021. Updates to be provided soon.		
4.2	**Policies and Procedures** The Force have a Health & Safety Manual that is the overarching guidance document. Audit reviewed the manual and it is noted that it does not provide sufficient guidance to staff and officers in processing key tasks, such as the reporting of an accident or an incident. In addition, the manual is not supported by standalone policies and procedures. Furthermore, there is no requirement included for a regular review and updated of the manual. *Risk:* Insufficient guidance is provided to staff and officers in relation to health and safety. The Force do not meet their health and safety objectives. There is non-compliance to the joint health and safety policy statement.	The Force should determine the areas of health and safety where a standalone policy / procedure documents are required. Once these guidance documents have been produced, they should be referenced within the health & safety manual. The Force should ensure that all health and safety policy and procedural guidance documents, including the health and safety manual are subject to regular review. Where appropriate, version control should be utilised within the guidance documents.	2	Agreed. to confirm with H&S committee standalone policies and ensuring referencing throughout. Update 14/06/2021 – This action has been brought forward within the H&S Action Plan and the Manual will be reviewed in the third quarter of 2021. A review of the H&S Manual is scheduled for next quarter (July-Sept 21). We have already identified some of the standalone policies that are required and would suggest: Fire Precautions, Asbestos Management, Management of Contractors (draft prepared and to be introduced to the Committee in August, Occupational Driving (final draft to be prepared and investigating where this should be presented). These will be referenced in the H&S Manual as part of the review. Most other areas would be covered by Procedures, as these are more easily developed and reviewed. These would include Accident reporting and investigation, assessment of risks, electrical testing, water quality management and gas servicing. Update 02/08/2021 – As above. The H&S Manual was last reviewed in 2019 and will be reviewed later this year.	Head of Estates and Facilities to confirm with H&S committee at May meeting. Referencing to be completed and manual reviewed for ratification at August H&S committee	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 26/08/2021 – Health and Safety Manual. This has been programmed into the H&S Managers programme for 31 Aug – 1 Sep. It will be re-badged as the General Health and Safety Policy with the current statement, an Organisation section and the General Arrangements covering all aspects of Health and Safety. Daughter policies and procedures will be referenced under each section. An initial draft will be circulated for comment during the first week of September with the aim of having a final draft presented to the next meeting of the Health and Safety Committee scheduled for the 2nd November 2021.		
4.3	**OPFCC Oversight** Audit have noted that there is insufficient oversight from the OPFCC over health and safety. One such example is that there is no OPFCC representation at the Health and Safety committee meetings, where the terms of reference state that attendance will be made by the OPFCC. Further to this, Audit have not been able to confirm that OPFCC representatives attend the Force Assurance Board, where health and safety issues are escalated as they have not been included on meeting invitations. This has been discussed with management, where it has been noted that the inclusion of an OPFCC representative at the Health and Safety Committee meetings had not been agreed and would be inappropriate to do so, therefore is to be removed. In respect of the Force Assurance Board, an OPFCC representative was previously in attendance, however a change in governance resulted in them not being included in the attendees list. The OPFCC representative should be in attendance and will be included on invites going forwards. It has also been noted that to improve the governance of health and safety, the OPFCC should be presented with a report from the Force at regular intervals to summarise performance.	The Force should update the terms of references of the Force Health and Safety Committee meetings to remove the OPFCC representative as an attendee. The Force should ensure that invitations to the Force Assurance Board are made to the OPFCC representative. The PFCC should be presented with a report from the CC in respect of the performance of the health and safety function, at a regular frequency.	2	Agreed. Terms of reference to be changed Agreed. Agreed Agreed - Health and Safety Reports have now been added as required reports to the	Head of Estates and Facilities. To be endorsed at next H&S committee meeting. Health and Safety manager through H&S committee to prepare an annual report for CC. To be submitted to the PFCC in May each year Paul Fell Completed	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk: The OPFCC does not have oversight of health and safety performance at the Force.			PFCC Accountability Board Plan for both Police and Fire Moving forwards. Update 14/06/2021 – The Annual Report from the Chief Constable was presented to PFCC on 07/06/2021. This will be presented annually going forward.		
4.4	**Performance Indicators** At the Health and Safety Committee meetings, it has been noted that performance information is only reported on accidents, incidents and near misses. This is not sufficient in providing an oversight of performance of Health and Safety at the Force. Performance indicators that should be considered by the Force should include at minimum an oversight of adherence to health and safety training, a summary of risk assessments and workplace adjustments and the number of days lost due to Health & Safety accidents. Where possible, trend analysis should be performed in addition to benchmarking. *Risk:* There is insufficient oversight of performance of the health and safety function.	The Force should introduce a suite of key performance indicators that provide oversight of the whole area of health and safety.	2	Agreed. In progress. A new suite of Health and safety KPIs is under consultation at the Health & Safety committee. Update 14/06/2021 – Key performance indicators have been defined, agreed by the H&S Committee and will be reported quarterly from August 2021.	Health and safety Committee – To be agreed 13 May 2021. KPIs to be monitored quarterly at the H&S committee	
4.5	**Health and Safety Training** Audit have noted that there is no formal training policy in place at the Force for health and safety, nor is there a clear guide to define the levels of training required for staff and officers holding various posts. *Risk:* Staff and Officers do not hold the suitable health and safety knowledge to perform their roles. Staff and Officers are at risk when performing health and safety duties. There is reputational risk for the Force as a result of Staff and Officers with insufficient skills.	The Force should approve the training strategy, training at each level should be defined within a matrix and thereafter this training should be rolled out for completion. Following the rollout of the training, a process should be in place to monitor the completion of the training by staff and officers.	1	Agreed. A draft training strategy is being prepared covering Health and Safety training that is outside of scope of EMCHRS L&D. EMCHRS L&D provide operational frontline training including (Officer safety training, first aid, public order, driving, taser and Firearms). Follow up to the training strategy will be validated through departmental safety audits (and KPIs). Update 14/06/2021 – The draft training strategy was presented to the H&S Committee (August) for approval. Already Fire Warden and Risk Assessor training is taking place. Accident investigation and	Health and safety Committee. To be confirmed at August 21 committee meeting. Health and safety Manager. Programme of audits in place. KPIs to be monitored quarterly at H&S committee	

Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
			Fire awareness training is planned for later in the year. Monitoring of attendance has been incorporated into the process, which is maintained on a spreadsheet. Update 26/08/2021 – The H&S Training Strategy was approved on 03 August 2021 and has been circulated to the Training Priority Panel and discussions with L&D and HR on how the requirements can be integrated into training programmes booked into calendars. This will require additional modules to be added into induction training and requirements for promotion at different levels. Fire awareness training will be launched during September as mandatory for every employee, with a refresher after three years. Other courses are being planned for next year, which is likely to include Asbestos Awareness, Fire Warded, Risk Assessor and DSE Assessor. A three-year training plan will be presented to the Health and Safety Committee at the next meeting in November. Update 31/08/2021 – Training plan was presented at August H&S Committee meeting. Implementation and progress to be monitored through quarterly reporting within H&S committee and KPI's.		

GDPR Follow Up – February 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**ICO Action Plan** The Force has engaged well with the ICO acknowledging its shortcomings, weaknesses in controls, insufficient resources and dealing with backlogs. To this end the Force has committed to a Data Protection Action Plan following an audit by the ICO in September 2020. The progress of this action plan is regularly assessed both internally and by the ICO with the most recent update being in January 2021. This most recent update demonstrated considerable progress has been made but further work is required to address the remaining outstanding actions. A further review by the ICO is planned for May 2021. *Risk:* The Force is unable to demonstrate progress to the ICO and compliance with regulations, leading to further action including potential fines.	The Force should maintain its focus on the completion of the outstanding actions within the ICO/Data Protection Action Plan.	**1**	Recommendation accepted and already incorporated into the response being made to the ICO as part of their ongoing 2020 audit covering Accountability & Governance, Records Management and Training & Awareness. Level of assurance will be reported upon by the ICO. Update 07/06/2021 - The ICO have confirmed that they won't be returning in September and have received sufficient assurances to allow them to close the audit with 63% of the actions agreed as completed. It is still however the case that we need to complete the remaining actions in good time, and we will be expected to meet the timeframes that we have set for specific pieces of work. It is the case that the outcome of this work will be publicly visible via our website and is therefore available to check by the ICO through open source. One action related to a suite of Infosec policies (action GA05). This has been agreed as completed by the ICO. There are risks that remain and work yet to be completed by the ICO, but the audit will not run to September as previously thought. Update 23/08/2021 – Although the ICO closed their audit for the purpose of returning in September, we have continued to work on the outstanding actions from the original plan. Since the ICO finalised their follow up audit we have locally closed another 17 actions, which have been closed	Interim audit was returned in January 2021 which provided acceptance and closure of 30+ actions. The May interim audit has been submitted but is awaiting response. The audit is due to close September 2021 when assurance should be provided in full.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				as suitably actioned by DCC Nickless, most of which related to the completion of RoPA and associated works required. The intention was to have all remaining actions closed by September (local deadline of 31/08/21) as we would have intended for the ICO. We have continued to push for this and although some of the remaining actions will be closed, a number will remain open and are likely to remain open for some time due to the added complexities we have found since the original audit in relation to records management, however I would suggest that if the ICO were to return and audit these elements further they would be assured that our ongoing work against what we had found in addition to their actions would be evidenced as work in practice and continuous improvement on the original status. For this reason, despite the additional closures and ongoing works, I would suggest that it is appropriate for this RAG to remain at Amber for the time being. Update 17/09/2021 – As above.		

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IT Security – May 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**IT Health Check** Due to COVID, the most recent IT Health Check (ITHC) was not on-site, as a result there were gaps in testing in the following areas: • Guest Wi-Fi configuration, which is low risk due to assurance from previous years and significantly less guests visiting sites. This requirement alone was not deemed to warrant a site visit; • Laptops – it was not possible to test the number/percentage normally required due to large numbers of staff working from home, including IT staff who were not available on site to support this testing. The risk is mitigated by the ongoing device refresh linked to NEP. *Risk:* Failure to fully test the environment may lead to exploitable weaknesses in the environment and failure to maintain GIRR certification.	Areas not included in the previous ITHC must be a high priority for this year's testing.	2	Recommendation accepted and already incorporated into scope for 2021 ITHC. Will be confirmed by the test report. Update 25/06/2021 – ITHC in progress, Nettitude (CHECK testing company) have confirmed the outstanding areas have been covered. Confirmation will be provided upon final report due in July 2021. Update 23/08/2021 – We can confirm that any outstanding areas have been included and reported on in the most recent ITHC. We believe this can be closed now. CLOSED.	ISD Senior Operations Manager - Dan Cooper End of July 2021	
4.2	**IT Health Check Remediation** At the time of the GIRR Submission (following the July 2020 IT Health Check), 55 vulnerabilities were identified in total: • 6 Critical; • 14 High; • 23 Medium; • 12 Low. As of February 2021, the latest tracking figures had 22 of the remaining 29 completed with only 6 medium vulnerabilities remaining (but in progress). We were informed during the review that work was ongoing to address outstanding vulnerabilities and they were being actively tracked and monitored, but it was acknowledged that some critical and high issues remained. *Risk:* Vulnerabilities go unresolved presenting risks to the IT security of the organisation.	Vulnerabilities should be addressed as soon as possible.	1	Recommendation accepted. Ongoing activity and progress is now reported in the performance pack to IAB. The 2021 ITHC is being completed in May and will supersede the July 2020 report. Vulnerability Working Group (VWG) manages output from tenable.sc – we are not reliant on ITHC alone to identify and fix vulnerability – it is an ongoing process. Update 25/06/2021 – ITHC will update the vulnerability landscape and verify finding of Tenable.sc internal system. A new remediation plan will be developed following submission of that report in July.	ISD Senior Operations Manager - Dan Cooper End of July 2021 (when the May 2021 ITHC remediation action plan supersedes the 2020 plan)	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 23/08/2021 – An updated remediation plan will be submitted to the ISO and DCC this month (August 2021). Update 17/09/2021 – An updated remediation plan includes all four risk areas. To be submitted to the ISO and DCC for review.		
4.3	**Policies** We noted relevant IT Policies were under review. This had initially started as a project by the Information Security Officer (ISO) but has since expanded following the ICO's review of Information Assurance and is now taking precedence over the original planned review by the ISO. The completion of these action points should now be the focus of updating and restabilising the policy environment. *Risk:* The Force is unable to demonstrate progress to the ICO and compliance with regulations, leading to further action including potential fines.	As referenced in our GDPR Follow Up review, the focus should be on addressing the actions within the ICO Action Plan, in respect of update of the IT Policies, before the next review by the ICO in May 2021.	1	Recommendation accepted. Work on the ICO audit is co-ordinated by an Inspector alongside the Data Protection Officer. Policies required for accreditation (GIRR and NEP) have been prioritised and are already published. Update 18/06/2021 – To be addressed as part of ICO work. Accepted as completed as per ICO return.	ICO Inspector – Vitty Andreoli May 2021	
4.4	**Vulnerability Working Party** The organisation has a Vulnerability Working Party which is technical in nature and primarily for IT Services to monitor patching levels and other vulnerabilities. Performance and other reporting from this group is shared with the Information Security Officer, although this officer is not a member of the Working Party. There are also discussions ongoing regarding regular reporting to the Information Assurance Board. It was unclear if the group has a defined term of reference or what outputs and reporting were expected to be within the wider Information Assurance structure. *Risk*: Effective reporting and monitoring of issues/vulnerabilities may not be in place to relevant stakeholders and result in insufficient action being taken to remediate completely and timely.	A formal term of reference should be established for the Vulnerability Working Party. This should also include reporting expectations and a linkage to the Information Assurance Board established.	3	Recommendation accepted. There is a term of reference in place already and the escalation route and reporting requirements are informally established but need to be formally documented in an amended ToR. Update 18/06/2021 – Formal ToR to include reporting expectations to July IAB. Approval is expected to take longer, with an estimated completion by end of September 2021. Update 23/08/2021 – A headline output report from the VWG was submitted to the July IAB meeting. A ToR for the group will	Joint responsibility for ISD Senior Operations Manager – Dan Cooper, and Information Security Officer – Nikki Butt September 2021	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				be created and submitted for the September IAB meeting. Update 17/09/2021 – The formal ToR is in draft format and has been signed off by the VWG. The ToR just needs to be reformatted and circulated to the group. Action can be closed.		

Core Financials – March 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Approval of Overtime/TOIL claims** Payment of overtime and TOIL claims currently take place prior to any approval and most of the other controls (line manager and DMS checks) are retrospective. This allows for false/invalid claims to be made and not picked up until after they have been paid. There are controls in place to prevent duplicate claims within the app and for claims at double time to be reviewed by the planning team. However, all other claims are still able to be paid prior to any review or approval. From our work at other Forces we noted a different way of working using the DMS software. The rates and scenarios for overtime/TOIL are included within the system and this allows for an automatic calculation of entitlements based on when employees book on and book off. Then weekly line managers approve the time submitted which acts as approval of the overtime and toil recorded. *Risk*: Invalid Overtime/TOIL is claimed and paid/awarded.	The Force should consider implementing a preventative control for overtime/TOIL authorisations to ensure that these are appropriate and accurate. A simple solution could be to move the current retrospective review by line managers to prior to payment, therefore acting as a preventative approval. [Force]	3	It is felt that there are not any additional controls that would reduce this risk. Given the likelihood and immaterial values involved, it is a risk the Force is willing to accept. CLOSED	V Ashcroft n/a	
4.2	**Invoice Payment Terms**		3		V Ashcroft	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Our review of aged debtors has noted that invoices are being recorded and issued by MFSS on immediate payment terms. However, the Force's standard approach has indicated they generally issue invoices on 28/30 days payment terms. This misalignment in when debts fall overdue has an impact on the aged debt reporting produced for the Force and therefore the debt recovery processes that are based on this reporting. This has been supported by our testing, as we noted key steps being carried out based upon the Force's payment terms not the terms set out on the invoices issued, leading to these key steps appearing to be carried out 30 days late. Additionally, automated steps (i.e. the issuance of Dunning letters) are being carried out on time but are being issued much earlier than expected under the Force's payment terms. *Risk*: Recovery action is not taking place in a timely manner. Inconsistent practices in the recovery of debts leading to failure to recover monies owed to the Force.	The Force should ensure that MFSS issue invoices with the correct payment terms, therefore ensuring that recovery actions are being carried out at the correct timings. [Force]		MFSS will be reminded to ensure the correct payment terms are chosen. Enquiries will also be made as to whether it is possible to update the default menu value to our usual 30 days payment terms. Update 26/04/21 - MFSS are aware and acting as requested. The system will not be updated, as there is a cost implication. This will be remedied completely in our move to Unit4 and is not currently considered a significant risk. CLOSED	Mar 2021	
4.3	**User Access** Audit tested a sample of user access rights from two teams at MFSS, purchasing and payments, to assess that these levels were appropriate. One user had been granted the Buyer Role (Purchasing Manager Oracle role) that should only be applicable to purchasing supervisors where the MFSS Buyer role (Purchasing Assistant Oracle role) should have been applied. *Risk*: Inappropriate approval to purchases are given. Financial regulations are not followed.	MFSS should ensure that staff have the appropriate access for roles, as per the shared service's user access matrix. The Force should consider performing an audit of user roles to ensure appropriate access has been applied. [Force/MFSS]	3	MFSS will be asked to be more careful when amending user access roles. An audit of users was last carried out as part of the Fusion migration and will be built in as an annual process when the Force is managing access in Unit4. Update 26/04/21 - MFSS Response: The MFSS Service Support Team carry out daily checks to ensure that any high-risk role combinations are not granted to users, these checks have been in place since June 2020. Alongside these checks monthly role audits are also carried out on a rotating basis by the same team. The Service Support Team have also been reminded to ensure that the role matrix is updated prior	V Ashcroft Mar 2021	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				to any role changes being made going forwards. CLOSED		

Workforce Planning – April 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Workforce Planning Strategy** The Force do not currently have an overarching Workforce Planning Strategy document. This is a key document, around which all Workforce Planning Processes should be structured and aligned to. This should also outline key roles and responsibilities, risk management processes, decision making and reporting arrangements. It should be noted that there are a few documents that have already been produced, e.g. the Talent Management Strategy, that aid the Workforce Planning process and would usually form the basis for an overarching strategy. The Force should also consider for future years, assessing prior year performance and lessons that can be learned. *Risk:* There is no overall direction for Workforce Planning, leading to operation inefficiencies.	The Force should produce a Workforce Planning strategy and set a timeline for its completion against which progress should be reported.	2	We have multiple documents e.g. Culture and People Strategy, FP25, but not a document that brings it together. We agree with this recommendation to produce a Workforce Planning Strategy. Update 18/06/2021 – Workforce planning strategy presented at FEM, feedback received and construction of strategy in progress. Update 02/08/2021 – Workforce Strategy agreed and now in place. Also instigated a bi-monthly Workforce Planning Meeting for constant review and ensure deliverables are met. CLOSED.	Approved Workforce Planning Strategy to be produced by August 2021, with an annual review and update Head of Joint HR and Workforce Planning Manager	
4.2	**Succession Planning** The Force are in the process of improving their workforce succession plans. They have purchased a specific programme, 'Talent Successor', for this. However, this is not yet in operational use and the data inputting exercise is still to be undertaken.	Due to the criticality of this process to Force operations, a comprehensive review of this system should be undertaken at a set date to ensure the data is	2	The Talent Successor requires scoping to ensure it meets the requirement of the Force. We agree a project plan is required to implement the Talent Framework.	Scoping by June 2021. Project plan aligning with Talent Framework to be	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Initial interviews to gather the data have been held with senior stakeholders. Audit reviewed the questions that formed the basis of the interviews and confirmed that they are pointed towards achieving succession planning objectives. However, it is critical for purposes of future planning and gap analysis that this system be fully established soon. *Risk:* The Force is unable to fill key roles sufficiently quickly leading to operational deficiency.	complete and appropriate for operational purposes. Consideration should be given to producing a formal timetable for completion of this project.		Update 18/06/2021 – Project in scope now (delay due to resources capacity). Update 02/08/2021 – Succession planning outline presented to CoT. Talent Successor project started, with trial on Inspector succession planning in November 2021. Update 15/09/2021 – The Talent Successor Project is running at a pace with the pilot due to go live imminently. A working group has been established and is meeting regularly to work through the implementation. We will be testing the system with those Sergeants that have registered for the NPPF Step 3 Professional Discussion to Inspector rank in November 2021.	activated by September 2021. HR Manager – Leadership and Management	
4.3	**Vacancy Panel** The Force currently convene a bi-weekly Vacancy Panel that has oversight of all police officer vacancies. One of its primary tasks is to make decisions on vacancy requests that have been submitted by departments within the Force. These decisions are logged in the Vacancy Decision record. Audit reviewed the most recent Vacancy Decision record at the time of testing (05/01/2021). This record focuses on 'reason for vacancy' and 'comments from requestor'. There is seemingly only a 'Approved/ Not Approved' decision column from the board and no explanation or reason given. Furthermore, some of the requestor comments only state 'can this be discussed at the next vacancy panel? Many thanks', which is pulled straight from the request form. Through discussions with the Force, it was noted that some requests are made multiple times without amendment leading to repeated rejection. Hiring Managers will often also come to the Workforce Planning HR Manager for explanation. Both issues would be aided by a more direct feedback process. Concerns have also been raised that delays to the recruitment process arising from these inefficiencies	The Force should consider creating a more direct feedback process for requests to the Vacancy Panel that are rejected and mandating that feedback must be addressed before another request made. The Force should consider creating a process where Heads of Department are specifically invited to pitch Vacancy Requests to the panel.	**2**	We agree with this recommendation and will update the policy and process to enable this to happen. Update 18/06/2021 – Process in place, all vacancies recorded with decisions. Chief Superintendents attending on behalf of their commands, information received prior to meeting for prep. Staff vacancies process changed to weekly email approval to speed up process, all actions recorded. This action is now complete. CLOSED	June 2021 Workforce Planning Manager	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	could have an operational impact as roles aren't fulfilled sufficiently quickly. The Vacancy Panel process may also benefit therefore from the attendance of Heads of Department when vacancies in their area are being considered. This would allow them to elaborate further and answer any queries over the vacancy request that the panel may have, meaning the request can be agreed or amended sooner. *Risk*: Inefficiencies within the vacancy process cause unnecessary delays in recruitment process					
4.4	**Establishment Officer Log** At present, the costs associated with the establishment structure are updated and reconciled with the Finance department through the Establishment Officer, who has responsibility for monitoring and amending establishment data, holding a series of informal meetings with various team leads on an ongoing basis. There are currently no records kept of each meeting. The lack of recorded actions from these meetings creates a resilience risk should any of the key staff involved be unavailable. *Risk:* There is no clear record of decisions that have been taken, leading to insufficient oversight. *Risk*: The Force is unable to ensure consistent practice in the event of staff absence.	The Force should consider how they can efficiently record the agreed actions and other notes from the meetings between the Establishment officer and various departments.	2	We agree with this recommendation and will update policy and process as suggested. Update 18/06/2021 – These meetings were due to take place in May but were postponed due to year end reviews and budget setting for 2021/22. These are now due to take place in June/July. Update 03/08/2021 – The Establishment Change Tracker is now fully up to date with finance agreements. Regular meetings are now taking place between the Establishment Officer and Finance Team members to agree true establishment budgets. CLOSED.	July 2021 Finance and Establishment Officer	

Performance Management – June 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Qlik Utilisation** Qlik is the central data visualisation tool used at Northants. It was introduced in 2017 with a team established in 2019 who were dedicated to Qlik's use. Qlik convenes data from multiple systems into one application, and can present it in a suite of dashboards, charts and tables. At present, visualisations created by Qlik feature primarily in performance packs and other documentation produced by the Performance Management Team which audit reviewed and confirmed reflect and effective and efficient method of presenting information. However, audit was informed that the Force is not yet at a stage where Qlik is able to provide an ongoing operational utility in areas of operational policing where it would reap benefits. Evidence was provided to demonstrate that the Chief Superintendent, Corporate Services broadly supports this view and plans to work towards getting greater benefits from the use of Qlik. *Risk*: The Force does not maximise Value for Money in its use of Qlik.	The Force should consider undertaking a consultation with key stakeholders to ascertain how Qlik may be orientated more towards operational need. The Force should consider communicating the benefits of utilising Qlik across the organisation to embed the use of the system in daily operations.	3	Before any app is built, the Qlik team speak with the business lead to ascertain the business requirements and make sure there are benefits to be obtained. However, this is not consistently documented and therefore more difficult to evidence and track what the requirements may be. Following the audit results, the senior analyst responsible for Qlik will be implementing a more formal process to capture the requirements and use this to track business benefits. During the launch of new apps, the Qlik team have communicated with the stakeholders and interested parties but acknowledge that other parts of the business may also benefit from the apps but may not know about them. Our approach to communicating apps has been inconsistent. We hope to appoint a comms lead shortly within Corporate Communications to assist Corporate Services in promoting the existing apps and help launch new ones when they are deployed. The existing suite of apps does not cover the entire force at present but the Qlik team have been responsive to the needs of the organisation, supporting teams that have posed a business question that Qlik can help with. As the force uses Qlik more and more, the expansion into other parts of the force will be a natural step forward and new apps will be prioritised based on value for money and the interaction from the business.	December 2021. Chief Superintendent Mick Stamper, Head of Corporate Services.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/responsibility	Status
				Update 07/08/2021 – The Chief Constable has agreed to a new set of criteria for selection and prioritisation of requests for QLIK apps. The criteria relate to the need for new apps to inform operational activity as opposed to simple counting of figures. Where a QLIK app is requested to present the nature and volume of demand or activity, this is only adopted if (a) the information will inform improvement activity and (b) the information is not already available in a useable format. There is no lack of applications for QLIK apps and at the time of writing, there is no requirement to publicise it. The Force is about to commence a trial of a data science solution with a view to identifying how QLIK can be used to enhance operational decision making. Update 26/08/2021 – The next step on the roadmap for Qlik is to broaden access to other analysts within Corporate Services and build apps. Initially this will be to support analysis conducted by analysts only and make efficiencies in the process. These are likely to be linked to the force priorities or areas that currently have no Qlik presence. Once established, apps may then be shared with other users providing they meet the agreed 'look and feel' for existing apps. Widening to other analysts will provide resilience in the force around Qlik and allow analysts to focus on value adding activity as much as possible. Update 16/09/2021 - A plan has now been written to train and develop more analysts to develop QLIK apps. This will increase the number of apps that can be developed and the speed with which this will be done. All senior operational commanders are aware of the criteria for the development of apps (i.e. to support operational decision		

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				making) and they are having apps developed as requested. The development of QLIK is now focussed on operational delivery; senior stakeholders are engaged by corporate services to determine their requirements and deliver apps for them. A plan to increase the capacity of corporate services to develop apps is being implemented. The development of QLIK apps is authorised via corporate services tasking to ensure they are prioritised correctly and delivered on time. Chief officers receive an update on the above and a paper on QLIK is being presented to them on the 8th October. In summary, the apps are developed to support operational delivery; stakeholders are involved in the development process; the tasking of developers is controlled, and the number of developers is being increased. It is proposed this action is now complete.		

Released Under Investigation – August 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Governance** One of the main governance forums that oversees issues relating to RUI and Bail is the 'EMCJS Strategic Management Board – Bail Management Meeting'. This is a quarterly meeting attended by Bail Managers from each Force in the East Midlands. The meeting is also attended by the Custody Sergeants at Northants. The meeting does allow for comparison between Forces and trends in the data and allows the Forces to discuss any emerging risks or issues being faces. However, audit was informed that from August 2020,	The Force should consider how it can most effectively record notes and actions from the Bail Management meeting. For example, through the use of an Actions Tracker.	3	We agree with this recommendation and will introduce an Action Tracker in the aforementioned meeting. The completion date will be the 7th October 2021, this is the date of the next meeting and the request for an Action Tracker has been accepted by the region.	7th October 2021. DCI Andy Rogers.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	the region stopped producing formal minutes due to a lack of capacity. Without an adequate reporting or monitoring mechanism for actions agreed within the meeting, there can only be limited assurance that identified areas of improvement are being implemented appropriately. *Risk:* Identified areas of improvement are not implemented adequately.			Update 12/08/202 – The Action Tracker will capture previous actions alongside being set moving forward. Update 12/09/2021 – This action can be considered for closure. The Action Tracker will be in place by the next meeting and then attached/uploaded onto the HMICFRS Action Planning Cause for Concern – 2.5.		
4.2	**Niche Fix** All RUI processing is completed via the Niche system which requires Officers to complete a number of tasks within the system to process the custody record. An issue has been identified when the case is completed, however the linked custody record is not closed therefore an individual can remain with an outstanding RUI record. The system does not enforce the mandatory completion of the linked custody record prior to the case being closed. Therefore, a preventative control is not in place. A fix designed to automate the process and reduce the amount of work required to correct the RUI with filled occurrences. Updates to Niche are being actioned through the regional Niche team, but these are taking some time to progress. *Risk:* The Force continues to carry a high level of RUI cases.	The Force should continue to pursue the changes to Niche to address the issue identified.	2	We agree that this Niche fix should be pursued, but the Force only has limited influence with Niche. There is no specific date feasible. The fix in Niche will stop an occurrence being filed if there was an active RUI associated with it. The original date was for it to be in place by Feb 2021. This has slipped and there is no now timescale for implementation. The new business rule was delivered by Niche in the last build; however, it doesn't work right and was preventing all occurrences being filed which had arrest on. Tim Perkins has had it reinstated in our test environment and is undertaking some testing. Update 12/09/2021 – The next Niche build in November will encompass a rule that will prevent occurrences being finalised where a custody disposal is not a 'Final' disposal, for example Charge, NFA, etc. So, in its simplest term, if you have an open RUI/Bail you cannot finalise the respective crime occurrence. This process will ensure that the system is all linked together, ensuring that when a crime occurrence is submitted for filing the respective RUI/Bail will need to be closed. If this is not the case the system will not	December 2021. DCI Andy Rogers.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				allow the finalisation of the crime occurrence, thus ensuring that the system itself enforces the mandatory completion of the linked custody record prior to the case being closed.		
4.3	**Longstanding RUIs** The Force stated that a primary reason for lowering the number of individuals with a longstanding RUI status was fairness, as it can often hamper individuals involved in employment vetting processes or undergoing DBS checks. Audit noted that in April 2021, there were 139 individuals who had been on RUI for over two years and 328 individuals who had been on RUI for over one year but less than two years. This is a large number of individuals and a lengthy amount of time. Concerns were also raised with an audit that this issue may be worsened by the COVID-affected backlog of court cases. Across East Midlands, Northamptonshire is performing significantly below other Forces when comparing the number of RUI cases that are over two years old. For reference, the highest performing Force has just 11 RUI cases over 2 years old. Therefore, the Force should also look at ways it can further learn from the practice of local forces. Ultimately the Force should consider how it approaches chasing longstanding RUIs and what, more proactive, controls could be implemented. *Risk:* Individuals on RUI not treated fairly leading to reputational damage for the Force.	The Force should undertake a review of individuals who have been on RUI for longer than a year to ensure this option has been used in only exceptional circumstances. The Force should introduce a more proactive monitoring approach to clear ages RUIs, including repeated emails, escalation to line managers etc.	1	We agree with this recommendation and a new 'RUI over 1 year' review will be undertaken immediately. The proactive monitoring will be introduced with a clear policy regarding cases over 1 year. Update 12/08/2021 – The proactive monitoring will be introduced with a clear policy regarding cases over 1 year. The initial process is to be completed w/c 9th August; this is a very manual process. As such a new process is to be developed using a BOXI report or Qlik to ensure this is not a manual process. The proactive monitoring will be introduced with a clear policy regarding cases over 1 year. The automated process will allow clear ownership across the Force. Update 12/09/2021 – Manual review of RUI responses is reaching its conclusion, but support from custody is required. This is set for w/c 20/09/2021 as Ins Britton is off until this date. On completion, the policy will be rolled out on 01/10/21 to ensure clear ownership of investigations and workflows submitted where applicable. The information is already present on Qlik and boxi report. This now just needs to be formatted into a policy document.	Review within 6 weeks, 1st September 2021. Policy on cases over 1-year, full agreement 3 months. 1st October 2021. DCI Andy Rogers.	
4.4	**Internal RUI Reporting by Service Unit**		3			

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	At present, the Force reports primarily in top-line figures, for example Outstanding RUIs and RUI with filed occurrences. This combines the figures of all the service lines, e.g. CID and Economic Crime. The Force would improve their internal reporting of RUI figures by splitting the total into units. This would enable the Force to gauge where assistance by way of further capacity is most needed. It would also recognise that some RUI will naturally take longer to process than others due to the nature of investigations. The Force indicated that they are able to obtain this information through the data visualisation tool, Qlik. However, this needs to be integrated into performance reporting to ensure a more accurate reflection of RUI is presented. *Risk:* The Force is unable to adequately identify areas of under-performance and address these appropriately.	The Force should ensure that internal reporting breaks down RUI figures by service unit.		We agree with this recommendation. To be introduced within 3 months. Update 12/08/2021 – Qlik team to be contacted and requested to review the action. I believe this information will be retrievable via the Qlik application, once confirmed this will be promoted internally and become a key part of the 28-day reviews. Update 12/09/2021 – Qlik data is available and will form part of the RUI policy which will be rolled out 01/10/2021. The daily boxi has the RUI performance data as a total number for the force. It does not add any value to bring it down per department as this information is available within Qlik. A discussion with the Niche team to see if we can add a suspect status for example RUI – CPSD, Digital Data.	1st October 2021. DCI Andy Rogers.	
4.5	**RUI Corrections** At present, the Detective Chief Inspector carries out a fortnightly review of RUIs looking at high harm cases where the suspect has been RUI'd and not bailed. From this, it is determined whether the 'correct' or 'incorrect' decision has been made. Following on from this, the Officer's Chief Inspectors are notified of where it is believed RUI has been carried out incorrectly and Officers are contacted directly via email. Evidence was provided to support this and where there has been a response from the Officer accepting the findings. Audit believes this control should be strengthened due to the high-risk nature of inappropriately processing suspects in high crimes. The introduction of an action log or audit tracker to identify repeated errors and other trends in the data would enable the Force to build more focused training as a result, and ensure communications are adequately directed.	When the Detective Chief Inspector sends a correction email, the correction should be recorded in a separate log which can be reviewed periodically to analyse common themes. Communications and training can then be adjusted in accordance with common errors.	2	The Senior Owner and Bail Lead will discuss this recommendation to understand the impact on Bail lead. Whilst the recommendation sounds appropriate, it needs to be a long-term sustainable position. This will be placed onto AFI, through a spreadsheet to identify repeat offenders and will be managed through respective CI's. Update 12/09/2021 – This now forms part of the fortnightly reviews; the repeat officers are identified and alongside concerns highlighted to the respective CI a list of repeat offenders is provided.	1st September 2021. DCI Andy Rogers.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk: Suspects in high harm crimes incorrectly processed.					
4.6	**Training** Audit were informed that there are still 293 Officers yet to complete NCALT Bail and RUI training at the time of the audit. This was despite repeated communications from the Detective Chief Inspector Rogers and other senior individuals. Audit were informed that alternative avenues to undertake this training that could be explored, including allowing Sergeants to deliver the training in the daily briefing session. From this, confirmation of completion can be sent to the Training department for the records to be updated. It is key therefore that the Force consider their approach to ensure training compliance is maximised. *Risk:* Officers in the Force are inadequately trained and RUI's are incorrectly processed.	The Force should ensure Officers complete NCALT Bail and RUI training in a timely manner.	2	We agree with this recommendation. Update 12/08/2021 – Names have been identified from the regional NCALT report. These will be taken to the Strategic Justice Board (SJB) on 17/08/2021 for the attention of ACC Blatchly and to request the message to these officers to emanate from ACC Blatchly. Update 12/09/2021 – All officers up to and including the rank of Superintendent have been contacted with clear direction from ACC Blatchly to complete the NCALT training package.	Within 6 months of the report publication, 1st January 2021. Senior Owner ACC Simon Blatchly.	

Seized Property – September 2021

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Disposals** The disposal process tasks one colleague to identify and mark relevant assets as 'pending disposal' within Niche. In all areas apart from the drugs safe the asset is then moved to a separate area. In the drugs safe, the asset is left in its original position. Two separate colleagues then collect assets for disposal, check them against a 'pending disposal' extract from Niche, disposes of them and enters the disposal method into Niche. We selected a random 'box' from the drug safe that contained 16 seized assets. We compared the assets included within the box to the Niche report for that	Staff should be reminded that care needs to be taken when disposing of assets to ensure all items marked as disposed on the Niche system are physically disposed of. Staff should have refresher training about the process of completing an internal audit to ensure discrepancies are identified.	2	The Evidential Property (EP) team audits should always pick up any anomalies, however to add a layer of additional reassurance, we have introduced the process of moving frugs to a pending disposal area, as opposed to pulling straight for disposal, which will address this and ensure a second check is always completed. All EP team members have since the audit received communications and have had	Immediately. Evidential Property Manager.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	location. The report contained 15 assets and we identified that one asset (P17148454 "4x wrap of class A") held within the box was marked as 'disposed' within Niche on the 9th March 2021 was not physically disposed of. Furthermore, we identified that the box was audited by an Evidential Property Officer on the 2nd August 2021 where the discrepancy was not identified. *Risk:* Assets are held by the Force that they are unaware of. Assets marked for disposal are not actually disposed of and could be misappropriated.			conversations with their Team Managers, to refresh them regarding the process. The Team Managers will include refreshers in this area, along with other area audits and processes, as part of the teams ongoing CPD activity and training. Update 10/09/2021 – New process implemented upon audit completion and identification of an issue to avoid reoccurrence. Action now complete. Ongoing CPD activity also updated to include refreshers in this area moving forward.		
4.2	**Audit Rota** The Central Property Store audit rota was managed by a member of the temporary Backlog Team. On the dissolution of this tea the audit rota was not handed over. As such we could not confirm what areas of the Central Property Store were scheduled to be subject to review. Upon reviewing recently completed audits we have no concerns that the audit process is not fully functioning. *Risk:* Areas within the Central Property Store are missed and not subject to regular audit and review.	The audit rota should be reintroduced at the Central Property Store and should include all areas that need to be reviewed.	3	All audit reports are currently retained within our scan and bin folders by date, but mixed with other material, hence a new folder structure and excel spreadsheet has been created to capture all audit locations and their dates audited, which will be maintained in addition to the scanned reports. Update 10/09/2021 – New spreadsheet implemented and being maintained accordingly. Action now complete.	Immediately. Evidential Property Manager.	
4.3	**Transportation Insurance Cover** Upon review of the insurance documents, we raised concerns that the requirements surrounding money carrying may not be abided by the Force. The Evidential Property Manager confirmed that the EP team do not track insurance compliance i.e. record who transported, how much and when, to confirm compliance of potential breach of insurance requirements.	The Force should put in place suitable controls to ensure that the existing insurance covenants are not breached when transporting money. The Force should clarify which of the insurance levels stated in the documentation are correct and	3	Evidential Property will introduce recording the dates, amounts and individuals who transported the funds. I have raised an enquiry with Nick Alexander in the Force to understand the information reflected on 'PBMF010419, Property Damage and Business Interruption Insurance Policy'.	Immediately. Evidential Property Manager.	

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Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
Moreover, it was identified that the insurance levels stated in the Property Police Schedule and the Property Damage & Business Interruption Insurance Policy differed. *Risk:* Northamptonshire is in breach of its insurance requirements.	then update to ensure they are correctly aligned.		Update 10/09/2021 – Evidential property complies with insurance requirements to demonstrate a spreadsheet has been implemented to capture. This part is completed. The variance between the two insurance documents is ongoing, a meeting is planned for 28th September, to discuss with Nick Alexander.		

Regional Collaboration Audits

2018/19

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			Priority 1	Priority 2	Priority 3
Strategic Financial Planning	February 2019	Satisfactory Assurance	0	4	0
Risk Management	February 2019	Satisfactory Assurance	0	3	3
Business Planning	March 2019	Satisfactory Assurance	0	2	1

2019/20

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			Priority 1	Priority 2	Priority 3
Performance Management	February 2020	Satisfactory Assurance	0	1	4
Health & Safety (Draft Report)	September 2020	Satisfactory Assurance	0	3	3

2018/19

Strategic Financial Planning

	Recommendation	Priority	Timescale/ responsibility	Update	Status
4.4	The Resource Board should determine a consistent approach to budget underspends and efficiency savings to ensure each collaboration unit is engaged and incentivised to deliver efficiency savings. Moreover, there should be clarity when savings are being prepared and proposed so that it is understood what type of saving are being proposed and the impact for all stakeholders.	**2**	CFOs/FDs April 2019 (renewed deadline end of April 2021)	This has been discussed but it is subject to a proposal that will be tabled to the Resources Board and then agreed with PCCs/CCs. Is scheduled for discussion at the February Resources Board where a renewed target timescale will be discussed Update - This has been discussed but it is subject to a proposal that will be tabled at the PCC Business Meeting in April 2020. Update - CFOs/FDs still discussing with a view to agreeing a consensus for the Resources Board. Target date for agreement 30/6/20 for application to 2020/21 financial year. Implementation date is subject to change Update - CFOs/FDs have agreed a form of words that will apply for the 2020/21 year-end (with the first trigger point being late Q3). Final write-up was delayed by other CV19 priorities but has been completed.	

2019/20

Performance Management

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Governance** *Observation*: As part of the audit review into the performance management frameworks in place, audit	EMSOU should review and update the Performance Management	**3**	EMSOU	EMSOU DSU Kirby	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	reviewed the terms of reference of the governance forums responsible for managing performance. It was noted at a number of the collaboration units that were reviewed that the terms of reference had not been reviewed for some time or did not contain some key details. Two forums that review performance at EMSOU are the Strategic Governance Group and the Performance Management Group. It was noted that the terms of reference for these groups had not been updated since July and October 2018 respectively. The Board terms of reference for the EMCHRS L&D does not include the Chair, Core Membership, Frequency of Meeting, Key Information Sources, Interdependencies or Administration Support. *Risk:* Responsibility for managing performance is not clearly stated or carried out effectively.	Group and Strategic Governance Group terms of reference on a regular basis to ensure they remain up to date.		The requirement to review is agreed. A 12 monthly review cycle will be established for both of these meetings. Update Sep 20 - The PMG TOR is currently being reviewed and will be discussed at the next PMG meeting on 2 November 2020. The EMSOU Strategic Governance Board TOR will be reviewed in October and presented to the next planned meeting on 19 November 2020 for agreement. Update Oct 2020 - The PMG TOR has been reviewed and will be discussed/signed off at the next PMG meeting on 2 November 2020. The EMSOU Strategic Governance Board TOR will be reviewed in October and presented to the next planned meeting on 19 November 2020 for agreement Update Nov 2020 - The PMG TOR was reviewed and agreed at the last meeting held on 2 November 2020. The EMSOU Strategic Governance Board TOR will be reviewed at the next meeting on 27 November 2020. Update May 2021 – Completed.	12 monthly from May 2020	
4.5	**Performance Information versus Management Information** *Observation:* Each unit has a lot of data that it utilises when creating performance packs or reports. However audit noted in a number of instances that there is a separation between management information and what could be considered pure performance data. For example: • The EMCJS Regional Scorecard includes a number of different tabs that include demographics of those in custody, number of mental health assessors called etc. Whilst this is important data for the management of the	When presenting performance metrics EMCJS, EMCHRS L&D and EMSOU should consider the separation of management information from performance information	3	EMSOU The new performance system described above will be able to show demand data and so on, but also data that points towards the effectiveness and efficiency of any given unit. It will be flexible enough to combine and separate management data and performance data as required. Importantly, performance data can be looked at across departments, which is crucial for the integrated nature of EMSOU's work. For example, a SOC	DSU Kirby June 2020	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	service, these are not performance indicators and therefore could be clearly separated out so a clear list or dashboard of the performance indicators are displayed. • The EMCHRS L&D performance pack shows the reasons for non-attendance at the training courses it runs but this is a management information tool not a performance measure. • The EMSOU performance packs contain some demand data such as number of reviews done by the regional review unit. To ensure the performance of the unit is clearly presented in management reports the units should review how the information is presented. *Risk:* Lack of clarity in performance reporting			operation will not be completed by a SOC syndicate alone, the input of the SIU and other teams needs to be understood. Update Sep 20 - In progress: the new performance system will be able to show demand data and so on, but also data that points towards the effectiveness and efficiency of any given unit. It will be flexible enough to combine and separate management data and performance data as required. A proof of concept has been run across SOC and EMSOU are now looking at resources to roll this out across the organisation. The reworking of the PMG as described above will also assist with this. Update Oct 2020 - Funding for resources to take this work forwards has recently been approved (project worker, performance manager, full stack developer). Recruitment is the next stage. Update - 11/05/2021: EMSOU are in the final stages of recruiting a performance manager (interview w/c 17th May) Work continues around the BI tool, including examining the ability to pull data from existing systems. EMSOU record all requests for service into the ROCU via APMIS- extracting data from this system will give a richer picture around performance across the different capabilities, identify any capability gaps and also assist in identifying areas where we may need to grow / expand capability in the future. Update 17/06/2021 – Performance Manager recruited with a start date of 19 July 2021. The 11/05/2021 update work is ongoing.		

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 25/08/2021 – Performance Manager is now in post. Performance information will be pulled from APMIS will give a much broader picture of performance across the capabilities and show trends, enabling heads of departments to look at how to continually improve the service in their areas of business.		

Health & Safety

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**EMCHRS OHU: Health & Safety Policy & Procedure** *Observation:* Audit were informed that the collaboration unit has adopted Leicestershire Polices' Health and Safety Policy and were operating in line with this. However it was noted that there was no formal record of this adoption of policy by the EMCHRS OHU Management Board. Therefore for clarity it should be formally adopted. Also as the Force policy is reviewed and updated the unit should ensure that the changes do not affect the unit. *Risk:* The responsibilities for health and safety are not understood and are therefore not carried out.	EMCHRS OHU should formally adopt their Health and Safety Policy & Procedure.	3	OHU to attend the Leics Executive Health and Safety committee meeting moving forward. Peter Coogan to check with DCC Nixon about reviewing the Leics Executive Health and Safety Committee terms of reference to include OHU. Update Oct 2020 - This was agreed in principle at the EMCHRS OHU Board. The agreement was that whilst Leicestershire's Policy would be adopted there would also be the need to include Health and Safety Advisors in the host Force should there be a requirement to do so. A recent example of this is that OH in all areas have liaised with H&S advisors with regards to Covid Secure buildings	Head of OHU May 2020 Chair of the Leics Executive H&S Committee.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update May 2021 - Action still to be completed. Guidance is going to be issued to all staff within EMCHRS OHU reminding them that as they are Leicestershire employees, Leicestershire's policy is adopted. They will also receive a copy of the policy for the force at which they are based as the individual forces are responsible for the buildings where the OH clinics are located. Update June 2021 – Action now complete.		

AGENDA ITEM 6b. I

NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER,

NORTHAMPTONSHIRE POLICE and

NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE

JOINT INDEPENDENT AUDIT COMMITTEE

6th October 2021

REPORT BY	Risk & Business Planning Manager Julie Oliver
SUBJECT	Internal Audit Recommendations Summary Report
RECOMMENDATION	Committee to note report

1   PURPOSE OF THE REPORT

1.1   This report provides the Joint Independent Audit Committee (JIAC) with an update on the status of actions arising from recommendations made in internal audit reports.

1.2   The report contains actions arising from audits of both Northamptonshire Fire and Rescue Service and the Office of Northamptonshire Police and Crime Commissioner.

1.3   This report includes an update on recommendations on all internal audit reports which have been issued as final as at the time of writing the report.

2   OVERALL STATUS

- The report shows 11 actions that have not yet reached their implementation date and remain ongoing.
- 5 actions that have passed their implementation date & are overdue. (previously agreed extension, Redkite & Ivanti)
- 15 actions have been completed.

3   OVERVIEW

3.1   **2019/20 Audits**

- 1 action have been completed. (Last action outstanding from 2019/20)

3.2   **2020/21 Audits**

- 1 audit has been completed since the July JIAC raising 6 additional recommendations.
- 11 have not yet reached their implementation date and remains ongoing.
- 5 have passed its implementation date and are overdue.
- 14 actions have been completed.

3.3   The attached Summary of Internal Audit Recommendations Report shows details and the current status of all open audit actions.

3.4   The Fire Executive Board has oversight of all outstanding audit actions and directs the activities required to complete any actions that have passed their targeted implementation date.

List of Appendices

Appendix 1: Internal Audit recommendations v6.3

INTERNAL AUDIT RECOMMENDATIONS DASHBOARD

The required Audit opinion for every audit is provided in 3 parts as below:

Control Environment Assurance	
Level	**Definitions**
Substantial	Minimal control weaknesses that present very low risk to the control environment
Good	Minor control weaknesses that present low risk to the control environment
Satisfactory	Control weaknesses that present a medium risk to the control environment
Limited	Significant weaknesses that present a high risk to the control environment
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment

Compliance Assurance	
Level	**Definitions**
Substantial	The control environment has substantially operated as intended although some minor errors have been detected.
Good	The control environment has largely operated as intended although errors have been detected
Satisfactory	The control environment has mainly operated as intended although errors have been detected.
Limited	The control environment has not operated as intended. Significant errors have been detected.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse.

Organisational Impact	
Level	**Definitions**
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

Summary of Audit Outcomes

Audits are graded as No Assurance, Limited Assurance, Satisfactory Assurance, Good Assurance or Substantial Assurance for adequacy of system and compliance.

Likelihood					The Agreed Actions are categorised on the following basis:	
H	S	I	E			
M	S	I	E		**Essential**	Action is imperative to ensure that the objectives for the area under review are met.
L		S	I		**Important**	Requires action to avoid exposure to significant risks in achieving objectives for the area under review.
	L	M	H		**Standard**	Action recommended enhancing control or improving operational efficiency.
		Impact				

2019/20

AUDIT	DATE	Adequacy of System	Compliance	Organisational Impact of findings	Agreed Action plans		
					Essential	**Important**	**Standard**
Payroll	September 2019	Good	Good	Minor	0	0	2
Accounts payable	September 2019	Good	Limited	Moderate	3	0	0
Accounts receivable	September 2019	Satisfactory	Satisfactory	Minor	0	1	1
Organisational Governance	October 2019	Good	Good	Minor	0	0	2
Policies & Procedures	October 2019	Good	Satisfactory	Moderate	0	0	1
Scheme of Delegation	October 2019	Good	Limited	Moderate	0	0	0
Target Operating Model	October 2019	Good	Good	Minor	0	0	0
Target Operating Model	June 2020	Good	Good	Minor	0	0	1
MTFP	June 2020	Good	Good	Minor	0	2	1
ICT systems security	February 2020	Limited	Limited	Moderate	1	4	1
Organisational Governance, Scheme of Delegation and Policies and Procedures	July 2020	Good	Satisfactory	Moderate	0	1	0
Accounts Payable, Accounts Receivable and Payroll	September 2020	Good	Limited	Moderate	3	6	1

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2020/21

AUDIT	DATE	Adequacy of System	Compliance	Organisational Impact of findings	Agreed Action plans		
					Essential	Important	Standard
Grenfell Tower Fire Inquiry Phase 1 Action Plan	October 2020	Good	Good	Minor	0	0	3
Asset Management	February 2021	Satisfactory	Limited	Moderate	3	10	2
C19 contract and spend analysis	February 2021	Good	Satisfactory	Minor	1	3	0
Financial Controls Environment Q1,2 &3	May 2021	Satisfactory	Limited	Major	2	0	2
Procurement and Stock Control	May 2021	Satisfactory	Limited	Moderate	5	5	0
Key Policies	May 21	Good	Good	Minor	0	2	3
Organisational Governance	June 21	Good	Good	Minor	0	0	1
ICT Governance	June 21	Satisfactory	Satisfactory	Minor	0	5	0
Target Operating model	June 21	Good	Good	Minor	0	0	1
MTFP and Budget Management	June 21	Good	Good	Minor	0	0	1
Accounting systems AP/AR	June 21	Good	Good	Minor	0	0	3
Payroll	August 21	Good	Satisfactory	Minor	0	4	2

Summary of Audit Recommendations Progress

This table shows a summary of the progress made on new audit recommendations raised at each JIAC during the current year and annual totals for previous years where audit recommendations are still active.

2019/20 Audits	Reported to JIAC 11th Dec 2019	Reported to JIAC 11th March 2020	Reported to JIAC 29thJuly 2020	Totals for 2019/20
Recommendations Raised	10	0	10	20
Complete	3	2	6	11
Ongoing	7	5	4	4
Overdue	0	0	5	5

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2020/21 Audits	Reported to JIAC 7th October 2020 (19/20 Audit)	Reported to JIAC 16th December 2020 (20/21 Audit)	Reported to JIAC 10th March 2021	Reported to JIAC 28th July 2021	Totals for 20/21
Recommendations Raised	1	13	19	30	63
Complete	2	9	5	28	44
Ongoing	1	7	21	19	19
Overdue	7	2	2	6	6

2021/22 Audits	Reported to JIAC 6th October 2021 (20/21 Audit)				Totals for 21/22
Recommendations Raised	6				
Complete	15				
Ongoing	11				
Overdue	5				

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OUTSTANDING RECOMMENDATIONS

Key to Status		Action completed since last report		Action ongoing		Action outstanding and past its agreed implementation date		Action no longer applicable or superseded by later audit action

2019/20 – Now completed

Accounts Payable, Accounts Receivable and Payroll – September 2020

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
2	**WEAKNESS:** The monitoring of energy bills is not sufficiently robust. **RISK:** Paying too much for energy bills and possibility for duplicate payments.	**RECOMMENDATION:** A quarterly reconciliation should be completed when the invoices arrive to identify significant variances. All variances should be thoroughly checked by conducting a meter reading at each station to confirm the accuracy of the charges being made and challenge variances with the energy provider as appropriate. A full audit trail should be retained. **MANAGEMENT COMMENTS:** Agreed	Important	1.12.20 update. On plan for completion by 31.07.21 5.1.20 FEG. Energy manager working towards this timescale. 22.2.21 DM Still awaiting ERP access, Energy manager still working towards this timescale 7.7.21 DMcI update - still waiting for ERP access. Expected during July. Will take training and bedding in. 7.9.21 DMcI update. Energy officer getting invoice information from Deanna, currently being monitored manually whilst access to ERP is being resolved. Action Closed	David McInally 31.07.2021 New date 30.9.21 Completed	

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2020/21

Asset Management – February 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
7	**WEAKNESS:** The Redkite system is currently not manageable as an asset record because it includes consumable low value items. **RISK:** Valuable items could be missed	**RECOMMENDATION:** Management to determine the definition of assets and the values of the assets that are required to be recorded on the Redkite system. **MANAGEMENT COMMENTS:** Agreed. A check of the NCFRA CGF against operational needs will be undertaken and recommendations made on the way forward.	**Important**	28.4.21 LF update. This is ongoing and part of the wider Red Kite review and change to ways of working 9.7.21 – LF update – July 21 FEG has agreed to recruit a new PM to oversee the Red Kite fix. This time line needs realigning with the other Red Kite work for March 22 **15.9.21** – LF update – On-going work to cleanse the red kite system is being undertaken by the fleet and stores department. This will be further supported by the appointment of the PM once we fully understand the outcomes from the current equipment audit, which will complete the triangle associated with Red Kite (stores, assets and equipment)	Head of Joint Transport and Logistics 31 July 2021 New date March 22	

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Asset Management – February 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
8	**WEAKNESS** It has been unable to be confirmed what controls are in place to ensure that IT assets are signed for/collected on delivery to NCFRA. **RISK:** That assets may be unaccounted for, held securely or maintained adequately.	**RECOMMENDATION:** Review processes and controls for the delivery of IT assets. **MANAGEMENT COMMENTS:** Agreed	**Important**	28.4.21 CC update. This will be implemented as part of the new service desk software (Ivanti). Procurement working on the purchasing of the software as at 28/4/21. Audit date to be changed to 31 July 2021 8.7.21 CC update – Ivanti due to go live 02.08.21. New due date 31 August 21 7.9.21 CC update Ivanti due for full roll out mid-October. **21.9.21** DS update. Still due for mid-October	Joint Chief Digital Officer 31 March 2021 New date 31 July 2021 New date 31 August 21 New date 31st Oct 2021	

Asset Management – February 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
9	**WEAKNESS** Review of IT assets on Redkite EMS identified that inventory checks are not maintained on the system. **RISK:** That assets are not held securely or maintained adequately.	**RECOMMENDATION:** A structured approach to ICT asset management checks should be developed and introduced. **MANAGEMENT COMMENTS:** Agreed	**Essential**	28.4.21 CC update. This will be implemented as part of the new service desk software (Ivanti). Procurement working on the purchasing of the software as at 28/4/21. Audit date to be changed to 31 July 2021 8.7.21 CC update. Ivanti due to go live 02.08.21. New due date 31 August 2021 7.9.21 CC update Ivanti due for full roll out mid-October. **21.9.21** DS update. Still due for mid-October	Joint Chief Digital Officer 31 March 2021 New due date 31.07.21 New due date 31.08.21 New date 31st Oct 2021	

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Asset Management – February 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
10	**WEAKNESS:** Testing of a sample of equipment assets highlighted that Redkite EMS is not always updated when an asset moves location within the service. **RISK:** That asset location may not be known/accurately recorded on Redkite EMS.	**RECOMMENDATION:** Consideration to be given to introduction of a system whereby Officers with responsibility for specified asset types are required to review and update/confirm details on the Redkite system on a monthly basis. A report of this review to be submitted to management team. **MANAGEMENT COMMENTS:** Agreed. To develop a process and plan. Will complete a one off check alongside cleansing and then regular inventory checks.	Important	28.4.21 LF update. Still open - This will come under a much broader review and change to the way NFRS operate Red Kite. 4.5.21 LF update. Proposing timeline for RedKite improvements next week. Confirm new due date then. 11.5.21 LF. New date 31.3.2022 in line with Redkite review (see action 13) 9.7.21 – LF update – July 21 FEG has agreed to recruit a new PM to oversee the Red Kite fix. Action on target for completion date. **15.9.21** – LF update – Further work is being carried out by the stores manager and equipment manager working with the ops team to ensure this is corrected. This will need further process development that will be supported by the new PM role.	Head of Joint Transport and Logistics 31 March 2021 New due date 31.03.2022	

Asset Management – February 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
13	**WEAKNESS:** There are many assets items that are shown as lost or missing on Redkite EMS with some of these records going back as far as 2010. A sample of transactions were selected from the	**RECOMMENDATION:** Redkite requires a thorough data cleanse to be completed to ensure all assets are recorded fully and accurately.	Essential	28.4.21. LF update. This is ongoing and part of the wider Red Kite review and change to ways of working 9.7.21 – LF update – July 21 FEG has agreed to recruit a new PM to oversee	Head of Joint Transport and Logistics 31 March 2022	

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withdrawn report provided by the Equipment Management. Of those reported as missing/disposed of after audit, their status remains unclear. Additionally, transaction testing of IT assets also highlighted a number of assets that require review to ascertain their status. **RISK:** Assets are not accurately recorded on the system. Budget challenges.	Management to identify items recorded as missing, develop a process and timescale/frame for decision making on updating the status of the item to a permanent resolution. **MANAGEMENT COMMENTS:** Agreed. A policy decision will be developed to guide the data cleanse and ongoing maintenance of the system in line with the requirements outlined in the NCFRA CGF. Consideration will be given to the value of individual items under £250, over 10 years old and items that cannot be found.	 	the Red Kite fix. Action on target for completion date. **15.9.21** – LF update – On-going work to cleanse the red kite system is being undertaken by the fleet and stores department. This will be further supported by the appointment of the PM once we fully understand the outcomes from the current equipment audit, which will complete the triangle associated with Red Kite (stores, assets and equipment)	

Asset Management – February 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
14	**WEAKNESS:** The Equipment Manager advised that Redkite EMS does not have the functionality to update records e.g. when an asset has been reported as lost and then it is found. **RISK:** Assets are not accurately recorded on the system.	**RECOMMENDATION:** Redkite requires a thorough data cleanse to be completed to ensure all assets are recorded fully and accurately. **MANAGEMENT COMMENTS:** Agreed	**Important**	28.4.21. LF update. This is ongoing and part of the wider Red Kite review and change to ways of working 9.7.21 – LF update – July 21 FEG has agreed to recruit a new PM to oversee the Red Kite fix. Action on target for completion date. **15.9.21** – LF update – On-going work to cleanse the red kite system is being undertaken by the fleet and stores department. This will be further supported by the appointment of the PM once we fully understand the outcomes from the current equipment	Head of Joint Transport and Logistics 31 March 2022	

Internal Audit recommendations v6.3 for JIAC

| | | | | | audit, which will complete the triangle associated with Red Kite (stores, assets and equipment) | | |

Asset Management – February 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
15	**WEAKNESS:** The current process for the completion and progression of FB027's is not consistently followed across the service. Many FB027 forms are being sent directly to Stores or the Equipment Manager without being signed off by a senior officer at station/service level. **RISK:** Delays in kit being replaced and a lack of audit trail.	**RECOMMENDATION** Review the FB027 process, update as appropriate and ensure all staff are made aware/reminded of the need for the FB027 form to be completed accurately and signed appropriately prior to forwarding to Stores or the Equipment Manager. **MANAGEMENT COMMENTS:** Agreed that that process for reporting lost and damaged assets requires review and updating and subsequently communicated and promulgating.	Important	28.4.21. LF update. This is ongoing and part of the wider Red Kite review and change to ways of working. 9.7.21 – LF update – July 21 FEG has agreed to recruit a new PM to oversee the Red Kite fix. This time line needs realigning with the other Red Kite work for March 22 **15.9.21** – LF update – On-going work to cleanse the red kite system is being undertaken by the fleet and stores department. This will be further supported by the appointment of the PM once we fully understand the outcomes from the current equipment audit, which will complete the triangle associated with Red Kite (stores, assets and equipment)	Head of Joint Transport and Logistics 31 July 2021 New date March 22	

Internal Audit recommendations v6.3 for JIAC

Procurement and Stock Control – May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
3	WEAKNESS: A number of transaction in the sample from cost centre 18F0013 were for items outside of the remit of store consumables and for some, quotations/contracts were not available/not in place that demonstrate obtaining best value. This includes: • GTS Testing – evidence provided • Water dispensers • Rental agreement for the franking machine • Rental for Roller Towels RISK: Lack of budgetary control Potential for overspend on budget	RECOMMENDATION: Ensure the correct cost centre is used for raising purchasing orders on ERP Gold. Evidence of quotations should be obtained in line with the requirements detailed in the NCFRA CGF and should be reviewed by the budget holder prior to authorising orders on ERP Gold. MANAGEMENT COMMENTS: On review the correct budget codes are being used for these items which are part of the historic transfer from NCC. The water dispensers and towels are part of the facilities operation that has a budget line within the stores accounts and the franking machine is currently held by procurement. Management will undertake a full review of the budget ownership of these items to ensure the correct governance and controls are applied, by assigning then to the correct budget area.	Essential	9.7.21 – LF update – July 21 FEG has agreed to recruit a new PM to oversee the Red Kite fix. Action on target for completion date. A full review of these items is being undertaken this year in partnership with Finance and Estates to review which area some items within the stores budget should sit in future years. 9.7.21 NA Update – The review will include a full transactional level review of all postings to ensure the integrity of the postings **15.9.21** – LF update – First draft fleet and stores budgets are currently being created and as part of that process Deanna and LF are identifying budget lines that needs realigning. This will be put forward as part of the budget review for NA to approve	Head of Joint Transport & Logistics and Head of Joint Finance Northamptonshire Police & Fire 31 March 2022	

Internal Audit recommendations v6.3 for JIAC

Procurement and Stock Control – May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
4	**WEAKNESS:** Evidence of quotations were not available for all transactions selected for review, it has therefore been unable to be confirmed that the costs of orders represent best value for money, they have been sufficiently reviewed prior to them being authorised on ERP Gold and that procurement has been undertaken in line with the requirements outlined within the NCFRA CGF. **RISK:** Paying too much for goods, services or works Lack of compliance with NCFRA CG	**RECOMMENDATION:** Evidence of quotations should be obtained in line with the requirements detailed in the NCFRA CGF and should be reviewed by the budget holder prior to authorising orders on ERP Gold to ensure that they represent best value for money. **MANAGEMENT COMMENTS:** Many store items are bespoke to single suppliers. To obtain multiply quotations for all items would be resource intensive and would not represent good value for money. Moving forwards on commonly used items that are low value we will annually review the available suppliers and ensure that we are receiving the best market price. This will be reviewed by the Stores Manager and the Head of Transport and Logistics and approval given for this to be the approved supplier for the year ahead. It is worth noting that the above solution is only applicable for low value items that fall under the £10K threshold. With all other items the Stores Manager and the Head of Transport and Logistics will work with our commercial partner to get these suppliers on approved frameworks to ensure best value for NFRS and ensure full compliance.	**Essential**	9.7.21 – LF update – July 21 FEG has agreed to recruit a new PM to oversee the Red Kite fix. Action on target for completion date. Update NA – The risk is recognised. Therefore moving forwards we will ensure that benchmarking will be undertaken and evidenced value for money to ensure future appropriate purchases are compliant with the CGF. **15.9.21** – LF update – This action is well underway and the method for review is already in place between the Head of Transport and Logistics and Head of Finance. Items over the 10K threshold have been identified and remain on target for the completion date	Head of Joint Transport & Logistics and Head of Joint Finance Northamptonshire Police & Fire 31 March 2022	

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Procurement and Stock Control – May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
5	**WEAKNESS:** The Stores and Supplies Manager advised that there is no formal process in place for Benchmarking of procurement of stock items. **RISK:** Paying too much for goods, services and works. Not making the best use of resources.	**RECOMMENDATION:** Benchmarking of the costs of stock items should be undertaken annually to ensure that NCFRA are procuring quality items from suppliers offering the best value. This will ensure that value for money is achieved. Consideration should be given to which Fire and Rescue Services to benchmark against and contact should be made with the Commercial Engagement Partner for advice and guidance. **MANAGEMENT COMMENTS:** Process has started with Procurement Partner to understand the requirement within the stores function. Once this is complete the process will be written up and bench marking can begin.	**Important**	9.7.21 – LF Update – This process has now started and LF will provide the update with supporting evidence. Due for completion by 31 July 21 1.9.21 Action completed. Benchmarking report sent to J McAuliffe	Head of Joint Transport & Logistics Northamptonshire Police & Fire 31 July 2021 **Completed**	

Procurement and Stock Control – May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
6	**WEAKNESS:** The current operational system for write off's of stock items is not being undertaken in accordance with the requirements outlined within the NCFRA CGF. **RISK:** Lack of oversight and inaccurate financial reporting	**RECOMMENDATION:** As required within the NCFRA CGF, all write offs/disposals must be approved by the PFCC CFO. Review all amendments to stock levels completed during 2020/21 to ensure that the Joint Finance Team are aware of any write offs/disposals. Moving forward, ensure that the PFCC CFO approves any write offs/disposals in advance of updates to stock levels	**Essential**	9.7.21 – LF Update – This process has now started and LF will provide the update with supporting evidence. Due for completion by 30 Sept 21 9.7.21 NA Update – The process has been agreed with Finance & moving forwards Finance will keep a register of Fire write offs delegated under the CGF & will review the write offs with the Head of Joint Transport to review the stock write offs vs costs within the GL.	Head of Joint Transport & Logistics and Head of Joint Finance Northamptonshire Police & Fire 30 Sept 2021	

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being made to the Stock Management System. **MANAGEMENT COMMENT:** Finance and Fleet to work together to draw up write off / disposal process and implement. 2020 – 21 review of disposed items will need to have a report created on Red Kite and evaluated with associated costs added for submission to finance for review.	**15.9.21** – LF update – this process is now established and in place and covers all disposal and write offs. This was trialled with the recent sale of two fuel bowsers and two vans that went to auction and currently a larger list is being created to capture equipment. Included in this process is that there is now monthly reports on all lost and damaged equipment that is distributed to the Head of Finance for review – Happy to close this action if NA agrees **21.9.21** – NA to meet with Helen King as the s151 officer before 30.09.21 to ensure that the process meets with the governance requirements.	

Procurement and Stock Control – May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
7	**WEAKNESS:** The 2019/20 stock check was undertaken by staff involved with the daily stock keeping function. **RISK:** Lack of independence	**RECOMMENDATION:** As required by the NCFRA CGF, stock takes should be undertaken and certified by an authorised member of staff who is independent of the stock keeping function. Consideration should be afforded to updating the NCFRA CGF to ensure that stock checks are completed to meet operational needs but also include some independent checks. **MANAGEMENT COMMENT:** Suggestion is for members of the Finance team to provide the independent member for future	**Essential**	9.7.21 – LF Update – LF reviewing all areas of the stores and workshop stocktake. New processes are in place for stores and workshop is under review. On track for completion by 31 March 21 9.7.21 NA – The stock count for 20/21 was undertaken under Covid regulations and as such, was a very unusual circumstance. It is agreed that a non stores person should be involved in the count/ re-count and	Head of Joint Transport & Logistics and Head of Joint Finance Northamptonshire Police & Fire 31 March 2022	

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	stock takes. This could be either on an observation role or include a percentage of re-checks to ensure accuracy. Within the workshop stores it is recommended that a move to a continuous stock check model with 10% of stock checked per week. Independent checks of this throughout the year by a nominated finance team member will bring strong oversight.		this will be re-implemented for the forth coming stock count. **15.9.21** – LF update – This item has been reviewed and with the updated version of Tranman to be installed in Nov 21 the system will allow for constant stock checks supported by weekly audits. The current system is not up to date and will not allow, but action is on track to be up and running this financial year	

Procurement and Stock Control – May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
9	**WEAKNESS:** It is not clear whether the Stock Management System has the capability to run reports for monitoring of high value items or who would be responsible for undertaking the reviews. **RISK:** Lack of management oversight	**RECOMMENDATION:** Review the capabilities of the Stock Management System to identify the reporting capabilities, to include the ordering, stock levels held and the issuing of high value items. A process should be developed detailing management responsibilities for the review of the Stock Management System and exception reporting. **MANAGEMENT COMMENT:** Creation of Red Kite report to identify high value items – This will need to include owners of these items to allow governance. Once report is available the process can be developed to detail clear ways of working and areas of responsibility.	**Important**	9.7.21 – LF Update – This process has now started and LF will provide the update with supporting evidence. On track for completion by 30 Sept 21 **15.9.21** – LF update – report is now in place and will just need NA to review. **21.9.21** NA update – I am content that this is complete, we have the ability to monitor and report on the assets within the recommendation, this is now moving into Business As Usual to ensure on going compliance.	Head of Joint Transport & Logistics Northamptonshire Police & Fire 30 Sept 2021 Completed	

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Key Policies - May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
2	**WEAKNESS:** The Equality Impact Assessment Screen Form FB158 completed for the STP 08 Tactical Ventilation is dated 24 November 2009, 3 years before version 1.0 of the STP was published**.** **RISK:** Inconsistent application of the SIS Framework	**RECOMMENDATION:** Confirm if the reason for this is that the STP 08 was amended/rebranded following the change in governance. **MANAGEMENT COMMENTS:** Currently investigating the reason for the difference in EQIA completion to first publication to ensure complete audit trail	**Standard**	Service Training Manager 9.7.21 M Layer On track for Sept 21 Signed off, now complete	Service Training Manager 31 Sept 2021 **Completed**	

Key Policies - May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
4	**WEAKNESS:** It was advised that there is no current service-wide assurance in place to confirm that staff have read key policies, it is achieved through checks made by managers. **RISK:** Staff may not be aware/not following approved policies and procedures	**RECOMMENDATION:** Consider the feasibility of introducing a system that enables key policies and procedures to be confirmed as read by all NFRS personnel (See 1.5 above). **MANAGEMENT COMMENTS:** Agreed	**Important**	9.7.21 KB update - The process for the management and governance of policies & procedures along with information management and communications strategy is currently being reviewed and is expected to be published in Q2. This will work will consider how we ensure all relevant staff receive all relevant information and how this will be assured. On track for Dec 21 **21.9.21** CV update – Explored the option for using Redkite. Further investigations are planned for December completion.	Service Information Team Manager 31 Dec 2021	

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Key Policies - May 2021

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
5	**WEAKNE SS:** The minutes of the February 2021 Safeguarding Management Group detail that there are Safeguarding gaps which includes: • The use of volunteers • DBS checks and the safer recruitment policy **RISK:** That NCFRA are not complying with requirements for safeguarding as outlined in the Safeguarding Vulnerable Groups Act 2006.	**RECOMMENDATION:** These issues should be added to the Safeguarding Action Plan and actions taken to address gaps in processes and procedures. Advice should be sought from HR/Enabling Services on how the gaps can be addressed to ensure Safeguardin requirements are adhered to in line with the requirements Adult_workforce_guide_v10_0_03081 8.pdf **MANAGEMENT COMMENTS:** Agreed	**Important**	Prevention, Safeguarding & Partnerships Manager 9.7.21 LB update. On track for Sept 21. 7.9.21 LB update. Meetings held with HR for advice and clarity and discussion at NFCC Safeguarding group. NFRS volunteers undertaking applicable work are to be DBS/Enhanced DBC checked by nominated individuals and records held within NFRS. Recommendation that Volunteers are to be added to Firewatch for improved audit trail of vetting and DBS to be taken forward under SMG action plan – owned by CRG. HR to make minor amendment to DBS policy to reflect this under SMG action plan. Action Completed	Prevention, Safeguarding & Partnerships Manager 1st Sept 2021 Action completed	

ICT Governance – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
1	**WEAKNESS**: ICT Strategy dated April 2019. **RISK**: ICT Strategy does not reflect shared ICT arrangements with Police or long-term impacts of Covid pandemic as they relate to ICT.	ICT Strategy should be reviewed and updated. The update should be reflected in the version/date of the document.	**Important**	The Digital Strategies for Fire and Police will be created as an output of the new joint Digital Team which is awaiting approval. 090721 – New Joint Digital team implementation has been approved. High level strategic intention document to be completed by 30 Sept 2021, leading to full strategy by end of March 2022. **21.9.21** PB Update - The high level doc has been drafted and will be shared with the	Clare Chambers, CDO 31 March 2022	

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		chief officer teams of both organisations in an upcoming workshop in October. Remains on track for delivery.	

ICT Governance – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
3	**WEAKNESS** Reliance on contractor ICT project documentation. **RISK** lack of independence from contractor and NCFRA project arrangements for governance, budget, dependences etc not reflected in documentation.	NCFRA Project templates should be used for ICT projects and be signed off by a relevant CFRA/Enabling Services member of staff.	**Important**	Templates for projects will be created by and for the new Digital Team Portfolio Office. New Digital team currently awaiting approval 090721 – New Joint Digital team implementation has been approved. Digital Portfolio office will create new documentation. On track for Dec 21. **21.9.21** PB update Interim Portfolio resource is in place and tasked with developing project templates etc and therefore on track.	Clare Chambers, CDO 31 December 2021	

ICT Governance – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
4	**WEAKNESS**: ICT Scorecard limited in scope to IT defects and requests and attendance data. **RISK**: Qualitative areas such as whether stakeholder expectations are met are not measured**.**	ICT Scorecard should be reviewed by management,	**Important**	KPI reporting will be created as an output of the new digital team implementation. 090721 – New Joint Digital team implementation has been approved. Programme of work is being planned currently. On track for Dec 21 **21.9.21** PB update - As above, interim portfolio resource in place, performance measures being developed and therefore currently remains on track.	Clare Chambers, CDO 31 December 20216	

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TOM – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
1	**WEAKNESS:** The latest published monthly performance data on the NCFRA website is not updated on a timely basis. (It was identified during review that it was not updated between December 2020 and March 20201). **RISK:** Reputational risk	**RECOMMENDATION:** Ensure that the most recent scrutinised performance date is uploaded on a timely basis on the NCFRA website. **MANAGEMENT COMMENTS:** Area Manager, Business Services to implement and embed a schedule of reporting between Business Services and Communications for this to ensure regular reporting of NCFRA Performance on the external facing website.	Standard	9.7.21 KB update - On target to meet 31 August 2021 deadline. 9.9.21 KB update. Confirmed that all performance data published.	Area Manager, Business Services 31st August 2021 **Completed**	

MTFP and Budget Management – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
1	The link to the MTFP within the IRMP does not work **Risk:** Reputational	As the MTFP is regularly reviewed during the time of the IRMP, the document should be referenced rather than linked. **Management comments;** The MTFP is updated regularly throughout the year and formally each budget cycle, whereas the IRMP is prepared alongside the Fire and Rescue Plan over a longer term timescale, therefore, it would be more appropriate to remove the link and reference the MTFP within the document.	Standard	The Chief Finance Officer will propose to the Chief Fire Officer that in the next IRMP which will be finalised alongside the next Fire and Rescue Plan that the link is removed and reference is made to the MTFP and where it can be found.	After the publication of the next IRMP. Assumed by 31 March 2022.	

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Accounting systems AP/AR – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
1	Supplier 1118000562 has had orders raised with them to the value of £36,800.63 during 2020/21 without there being a contract in place. **Risk:** Inappropriate payments made	Ascertain the reason for this and if procurement is ongoing with this supplier, a contract should be put in place. More generally, the spend per supplier exercise aforementioned should continue to be undertaken regularly to identify contracts that require implementing, review, renewal, extension to ensure compliance with the NCFRA CGF.	**Standard**	Having reviewed the transactions & discussed them with the Commercial Engagement Partner, I am content that £27k of the expenditure was 'one off' responses to the second Covid peak and the need to deliver further virtual working, meeting facilities & associated technology & they finalised those projects, so would not expect any further expenditure on those arrangements. The largest single purchase within this was for conferencing facilities and associated equipment which was £9,788.46 and within the CGF allowances. The remaining £10.5k of expenditure has been discussed with the Chief Digital Officer and whilst all purchases were singularly below £10k, to ensure value for money and appropriate controls around the purchases (ie warranty etc), there is scope to ensure that this category of expenditure is amalgamated planned and captured within a contract across Enabling Services and as such the Force's Procurement Business Partner is working with the ISD Operations Senior Manager to deliver a contract to cover such expenditure moving forwards. 090721 – New Joint Digital team implementation has been approved and part of this team is a joint Digital Contracts team, which will deal with all purchasing to ensure compliance with SFIs moving forward. On track for Dec 21. 9.7.21 NA Update – This is now on the pipeline as a joint procurement. **21.9.21** – NA update - This is with the Engagement Partner to bring to the PFCC for signing up to the	Joint Finance Team with ICT Department. 31.12.21 (due to procurement timelines). Completed	

Internal Audit recommendations v6.3 for JIAC

| | | | | framework before the end of the financial year. This has been prioritised within the Procurement pipeline and spend is being appropriately coordinated and managed. This item is now complete and into Business as Usual | | |

Accounting systems AP/AR – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
2	Testing highlighted that there were some transactions that had been raised on ERP Gold without having evidence to support the transactions for both Engineering Services and Training **Risk:** Inappropriate payments made	Requistioners within Training and Engineering Services should be reminded of the evidence requirements for obtaining quotations in line with the NCFRA CGF before entering the requisition on ERP Gold.	**Standard**	The teams have been part of the procurement training and the managers of the function have been told to ensure that the teams are reminded of the requirements of the CGF to ensure appropriate backing information is included. 9.7.21 NA confirmed on track for completion by 31.07.21 2.9.21 NA advised PP confirmed completed	Joint Finance Team with Training and Engineering Services Departments 31 July 2021 **Completed**	

Accounting systems AP/AR – June 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
3	Transactions raised by the Training Department had not been entered using the required fields for quantity and unit price **Risk:** Lack of budgetary control and inappropriate payments made	Refresher training should be undertaken with the Training Department requistioner and budget holder to ensure requisitions are raised correctly on ERP Gold.	**Standard**	The teams have been part of the procurement training and the managers of the function have been told to ensure that the teams are reminded of the requirements of the CGF to ensure appropriate backing information is included.	Joint Finance Team with Training Department 31 July 2021 **Completed**	

Internal Audit recommendations v6.3 for JIAC

				9.7.21 NA confirmed on track for completion by 31.07.21 2.9.21 NA advised PP confirmed completed		

Payroll – August 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
1	**WEAKNESS:** Evidence was not made available as part of the internal audit to support mileage claims (fuel receipts). **RISK:** There is the risk that HMRC challenges and demands repayment of Input VAT claimed by NCFRA on expenses if no supporting evidence has been retained.	**RECOMMENDATION:** Evidence must be retained in line with the A3 Business Travel and Expenses Policy and HMRC requirements (3 years from the end of the tax year the money was claimed).	**Standard**	**MANAGEMENT COMMENT:** It is agreed that evidence is required to ensure a compliant VAT return and submission. One item has been identified and we have agreed that a communication reminding all Fire Fighters and staff of the need to include receipts within claims.	Nick Alexander 30th August 2021 **Complete**	

Payroll – August 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
2	**WEAKNESS:** The CHAPs log was not always being fully completed and sometimes did not detail who, within the finance contractor, authorised the payment **RISK:**	**RECOMMENDATION:** The Joint Finance Team to obtain a copy of the monthly CHAPs log from the finance contractor to enable them to confirm that payments have been authorised by appropriate management and that payments are	**Standard**	**MANAGEMENT COMMENT:** We have received a copy of the CHAP's payments and of the 30 items listed, have records of approvers for 28 items. We have made contact with the Head of Payroll services regarding the list of payments to ensure that the approvers name is recorded against the	Nick Alexander Head of Payroll 31st March 2022	

Internal Audit recommendations v6.3 for JIAC

Inappropriate and unauthorised payments made to individuals.	known and have been adequately budgeted/accounted for.		CHAP's payments moving forwards and to investigate the remaining two items. The contractor is aware of the need to seek approval before processing and this will be raised within the Service Review meetings. Head of Payroll to ensure compliance moving forwards **21.9.21** NA update - We have now received all 30 items. West Northants payroll are going to contact to receive written approval from an appropriate manager within Enabling Services or the OPFCC before they are processed in future.	**Completed.**	

Payroll – August 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
3	**WEAKNESS:** The Joint Finance Team are not receiving monthly information on overpayments from the finance contractor. **RISK:** Non-recovery of overpayments Budget implications	**RECOMMENDATION:** The Joint Finance Team should obtain a report from the finance contractor on a monthly basis detailing overpayments made that should include details of the status and dates of recovery actions that have taken place to collect outstanding debt owed to NCFRA.	Important	**MANAGEMENT COMMENT:** We have now received all of the over payment listings, with £19k of the original £39k outstanding balance having been recovered. We have asked for this to be returned on a monthly basis with the control account reconciliations moving forwards and will manage this through the Service Review meetings. Head of Payroll to provide monthly control sheet. **21.9.21** NA Update - The monthly control sheets are being received on a timely basis, work is now on going to ensure we're content with the accuracy of this data throughout the financial year.	Nick Alexander Head of Payroll 31st October 2021. Completed	

				This audit point has been completed, however, monitoring will continue as Business as Usual		

Payroll – August 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
4	**WEAKNESS:** It was unable to be confirmed that the finance contractor has a process in place for managing the control accounts. **RISK:** Overpayments/underpayments to	**RECOMMENDATION:** The Joint Finance Team should obtain confirmation from the finance contractor that control account reconciliations are completed for each deduction type, to confirm that the expected amount deducted and to be paid to the third party agrees with the amount actually paid into the control account by	**Important**	**MANAGEMENT COMMENT:** It is understood that no information was received by Internal Audit from the contractor, which is highly unsatisfactory, however, we are receiving the monthly reconciliations from payroll and we are able to confirm all control account balances to those reconciliations to ensure that all payments and deductions are being completed in accordance with the agreed processes. We are therefore content that we have the assurances that these reconciliations and processes are being completed.	Nick Alexander **Completed**	

Payroll – August 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
5	**WEAKNESS:** It was unable to be confirmed that the finance contractor is reconciling payment reports, BACs Submission Reports and BACs confirmation reports.	**MANAGEMENT COMMENT:** The Joint Finance Team should obtain confirmation from the finance contractor that reconciliations are being undertaken monthly and all	**Important**	**MANAGEMENT COMMENT:** We have spoken with the contractor around the controls and checks in place and in accordance with the processes and procedures and the documented procedures, the payroll reconciliations and	Nick Alexander **Completed**	

Internal Audit recommendations v6.3 for JIAC

RISK: Overpayments/underpayments to personnel, pensions and HMRC	BACS files are checked and verified before payments are processed.		checks are being completed and via the 'Payroll Confirmation' report, balances between, payroll, BAC's and GL are checked to ensure that they are in alignment and reconcile for each pay run.		

Payroll – August 21

	Weakness/Risk	Recommendation	Priority	Management Response	Timescale/ responsibility	Status
6	**WEAKNESS:** A sample of wage slips/reports are not checked as part of the April payroll run to ensure the system parameters used by the finance contractor are feeding through the system correctly. **RISK:** Overpayments/underpayments to personnel, pensions and HMRC	**RECOMMENDATION:** The Joint Finance Team should either obtain a report from the finance contractor that confirms that sample testing has been undertaken on the April (period 1) payroll run to confirm that system parameters are accurate and/or undertake independent sample testing to confirm adherence.	**Important**	**MANAGEMENT COMMENT:** As with recommendation 5, this process forms part of the fundamental checks that are agreed to be occurring. We will ensure that through liaison with the Payroll team and the Service review meetings, that assurance is being received that these checks are being completed. 21.9.21 NA update - Control check confirmations have been received and evidenced.	Nick Alexander 30th Nov 2021 **Completed**	

Internal Audit recommendations v6.3 for JIAC

**NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER,
NORTHAMPTONSHIRE POLICE and
NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE
JOINT INDEPENDENT AUDIT COMMITTEE
6 OCTOBER 2021**

REPORT BY	Vaughan Ashcroft
SUBJECT	Joint Budget and MTFP Process and Plan 2022/23 – Update and Timetable
RECOMMENDATION	To consider the report

1. Purpose of the Report

1.1. To update JIAC on the 2022/23 Budgeting and Medium Term Financial Plan (MTFP) and budgeting process for both Police and Fire organisations.

2. Background

2.1. The MTFPs are continually updated throughout the year to reflect new pressures and savings.

2.2. The full Joint Budget Strategy and Guidance paper has been produced to give context to the 2022/23 budget round, to provide information for the finance team and to give assurance to those charged with governance. The document is broadly similar to the papers in recent years, which proved a useful tool and was well received by all. It now incorporates both Police and Fire in order to maximise consistency and standardisation whilst still highlighting specific areas for each organisation.

2.3. The key principles of the 2022/23 paper are summarised below.

3. Budgeting Principles

3.1. The strategic plans of each organisation will underpin the budget-setting process. All budgetary decisions need to be tested against it and should support delivery of its key objectives.

3.2. Budgets will be built incorporating efficiency savings identified over the previous 12 months and clearly recording any reinvestment and cashable benefits achieved.

3.3. The proposed budgets will be benchmarked against the indicative MTFP figures included in the 2021/22 Police, Fire and Crime Panel budget reports in each organisation.

3.4. Variations to the approved MTFP will be documented and shared with the Chief Constable/Chief Fire Officer and CC CFO in the first instance. The CC CFO will discuss any variances with the PFCC CFO for consideration.

3.5. Statutory and other unavoidable costs will be budgeted as required and variations to previous assumptions presented to the CFOs for consideration.

3.6. Devolved Budget Holders will be fully consulted and given opportunity to provide operational context throughout the budget build process. Those included in the demand modelling exercise will have the deepest involvement in the process [Police]. Others will contribute by way of one-to-one budgeting conversations with Finance Specialists.

3.7. Where practicable, budget proposals will be calculated using a zero-based approach.

3.8. Detailed workings will be recorded for all budgets over £10k or of a sensitive nature.

3.9. The 2021/22 budget will be presented in such a way to clearly show department level and the subjective breakdown of all budgets, in particular to identify the cost of enabling services vs. operational activity.

4. MTFP Summary and Assumptions

4.1. The MTFP that was built and approved as part of the 2021/22 budgeting process was based on prudent grant assumptions including scenarios of differing levels of tax base (being one of the key uncertainties arising following the first months of the pandemic).

4.2. Police - It was projected that whilst the budget could be balanced in the first 2 years without drawing from reserves, a deficit was identified from year 3, which is still thought to be the case.

4.3. Fire - It was projected that whilst the budget was balanced in 2021/22, a deficit was identified for future years, which is still thought to be the case.

4.4. In light of the above, both organisations continue to identify savings opportunities and seek out cashable efficiency savings.

4.5. There remains uncertainty around council tax receipts and government funding following the Covid-19 pandemic and a number of additional scenarios are being modelled to scope the potential impact. These will explore the varying effect of some material uncertainties including:

    4.5.1. Collection Fund Deficits as a result of falling collection rates

    4.5.2. Business Rate Deficits as a result of falling collection rates [Fire]

    4.5.3. Impact on tax base growth

    4.5.4. Comprehensive Spending Review 2021

    4.5.5. Government spending cuts across policing and the wider public sector.

4.6. No changes have been made to assumed annual precept increases of 1.99%.

4.7. There have been no further adjustments made to the other general MTFP assumptions at this stage, albeit there is a possibility that tax base growth for 2022/22 will be more favourable than previous assumptions.

4.8. The MTFP is a live document regularly updated through the year and will be refreshed following completion of the draft budget proposal.

4.9. Police/Firefighter Pay modelling will be done as part of the budgeting process, which will take into account the projected glide-path relating to recruitment, promotions and rank profile.

4.10. Specific savings and pressures will be built into the modelling workbooks.

4.11. General inflation will be based on fixed rate assumptions, only when linked to specific costs that are likely to increase out of the organisation's control. Eg. Multi-year contracts.

4.12. Assumptions will be reviewed and updated by the S151 Officers.

5. Pressures and Savings

5.1. The Commissioner issued budget conditions to both organisations, which included the requirement to achieve efficiencies. In Police, a target of 1% of budget was put forward (£1.36m in 21/22). Whilst this is predominantly going to be achieved through non-cashable efficiencies, there is expected to be an amount of cash savings with over £400k identified to date.

5.2. There are a number of pressures and investment areas that have been identified since the budget was originally approved, such as in the Joint Digital and HR Teams.

5.3. The 1.25% National Insurance and future Social Care tax increases will be included as new assumptions, but in line with the NHS and Social Care Policy document, it is possible that the government will provide relief to cover some/all of this. It is hoped that more information is provided in the annual budget announcement on 27th October.

5.4. Any savings on capital financing budgets resulting from slippage in the capital programme will be reinvested to fund capital costs, thereby reducing borrowing costs further in future years.

5.5. Previously agreed establishment numbers of Police Officers and Firefighters still stand and the budgets will be based on achieving and maintaining full strength.

5.6. Given the increasingly uncertain levels of central and local funding, the budget will need to be prepared with options to enable decisions to be made quickly regarding possible savings.

6. Timelines

1.1. A detailed timetable has been produced to ensure key milestones are met (Appendix A). This allows sufficient time to ensure all key information is produced, and that statutory officers have the ability to challenge and scrutinise prior to the production of papers in good time for key meetings which include:

- **6th October 2021** – JIAC Meeting to consider the budget and MTFP process
- **9th December 2021** – Police, Fire and Crime Panel consider PFCC early thoughts on his possible precept intentions

- **14th December 2021** – Accountability Board – consider early indications

- **11th January 2022** – Accountability Board to agree proposed budget

- **3rd February 2022** – Police, Fire and Crime Panel to consider proposed budget and precept

- **March 2020** (date TBC) – Treasury Management Strategy shared with JIAC.

7. Conclusion

7.1. Work continues on the budget and the budget and MTFP in line with agreed timescales.

7.2. The 2022/23 surpluses/deficits could vary greatly as a result of the spending review, council tax receipts and uplift funding, so the budget needs to be built with these challenges in mind. Options will need to be available to reduce the budget requirement should the funding envelope be insufficient.

7.3. The MTFP will continue to be revised as new information becomes available.

Appendix A – Timetable

Force Deadlines	Key Meetings	Capital

Activity	Timescale	Lead
Budget Process to be drafted	03/09/21	VA
Force budget templates distributed for completion	06/09/21	VA
Team Briefing on Budget Build	07/09/21	VA
Capital Budgeting – Initial scrutiny meetings completed by	17/09/21	MS
Capital Budgeting – Follow-up meetings to finalise proposed budgets	24/09/21	MS
Deadline for JIAC Papers	24/09/21	ALL
Police/Fire Staff reconciled and updated on Excel templates	24/09/21	SC/DS
JIAC Consider: 2022/23 Budget & MTFP Process Corporate Governance Framework Refresh Mint Update	06/10/21	VA HK HK
Capital Budgeting – Final programme to be shared with CC CFO	06/10/21	MS
Strategic Planning Board [Police]	06/10/21	
Accountability Board	12/10/21	
Agreement of 3-way cross-charging	15/10/21	HK/VA
OPFCC Directors budget proposals due	15/10/21	OPFCC
Budget bids completed by Finance Advisors	08/10/21	SC/DS/NA
First level of scrutiny by Finance supervisors	11/10/21-15/10/21	SC/NA
Consolidation of devolved budgets into Master Model	11/10/21-22/10/21	SC/DS
Finalise Capital Financing for 22/23 revenue budget & MTFP	22/10/21	MS/NA
Briefing with Chiefs of current budget position	27/10/21	VA/NA
2021 Government Budget Announcement	27/10/21	
Capital Programme shared with OPFCC (post-Chief approval)	29/10/21	VA
Draft Treasury Management Strategy shared with OPFCC	29/10/21	VA/DC
Force Draft Budget discussed by S151s	29/10/21	VA/HK
Final Draft OPFCC Budgets	29/10/21	OPFCC/HK
Strategic Planning Board [Police]	29/10/21	
FEG [Fire]	02/11/21	
Updated draft MTFP to be shared with OPFCC	12/11/21	VA
Accountability Board	09/11/21	
Deadline for JIAC papers	04/11/21	ALL
Deadline for Police, Fire and Crime Panel Papers	26/11/21	HK
Joint CC/PCC Board – submission of the Collaborative budgets and PCC fund requests	23/11/21	
Finalise draft budget proposals and reports	01/11/21-26/11/21	VA (Force) HK (OPFCC)
Provisional Police Settlement Announced	Mid-Dec	HOME OFFICE
Police, Fire and Crime Panel – Budget Monitoring and budget update (as at Q2) and PFCC's precept intentions	09/12/21	HK

Regional PCC Board (PCC only)	14/12/21	
Accountability Board – Consider: Force budget proposals (pending final settlement)	14/12/21 (papers 7/12/21)	VA
JIAC	15/12/21	
EM CFO/FD & Resources Board	04/01/22	
Accountability Board – Agree: Force budget 2022/23 Capital Programme Treasury Management Strategy Reserves Strategy	11/01/22	 VA/HK VA/HK VA/HK VA/HK
Draw the line on Council Tax Changes/Taxbase to finalise total budget and requirement	14/01/22	HK/VA
Police, Fire and Crime Panel Papers finalised	22/01/22	HK/ALL
Joint CC/PCC Board – review of 2021/22 budgets if not previously agreed	18/01/22	
Statutory Date for CT Surplus and Taxbase Confirmations	31/01/22	LA's
Police, Fire and Crime Panel consider proposed budget and precept, Capital Programme and associated strategies	03/02/22	HK/PCP
Police, Fire and Crime Panel Response to Budget	17/02/22	PCP
PFCC Issues Precept	21/02/22	HK
Advise of Grant and Council Tax Settlement Dates and Amounts	21/02/22	HK
Issue Budgets to Budget Holders	31/03/22	HK/VA

AGENDA ITEM: 8

NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER, NORTHAMPTONSHIRE POLICE and NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE JOINT INDEPENDENT AUDIT COMMITTEE 6 OCTOBER 2021

REPORT BY	Helen King, Chief Finance Officer PFCC and NCFRA
SUBJECT	Corporate Governance Framework Update – Police and Fire
RECOMMENDATION	To consider the report

Purpose of the Report

1. To update JIAC on the Corporate Governance Frameworks which are in place for the three organisations.

Policing (Police Fire and Crime Commissioner and Chief Constable)

2. During the Autumn of 2017, the S151 Officers of the PCC and CC worked together to develop a Joint Corporate Governance Framework to cover both corporation sole organisations.

3. The framework sets out how the Police and Crime Commissioner (PCC) and the Chief Constable conduct their organisations, both jointly and separately in accordance with the Statutory Framework, Principles of Good Governance and Governance Framework as contained in the Statement of Corporate Governance, by identifying the key enablers which underpin the seven Good Governance Core Principles as adapted by the PCC and the Chief Constable.

4. The framework sets out both consents and delegations and was shared with the JIAC and approved in March 2018 with implementation from 1 April 2018. This framework replaced separate arrangements which had been in place for the PCC and the CC. The intention was to undertake a full review of the framework every three years, or earlier if required.

5. This review took place during early 2021, involving the CC S151 Officer together with the S151 and Monitoring Officer. The updated framework was authorised in August 2021 and adopted with effect from 1 October 2021. It is published on the PFCC website via the link: PFCC and CC Joint Corporate Governance Framework 1/10/21

6.   Main changes are as follows:

- Simplification and reducing unnecessary repetition;
- Updating of roles, titles and responsibilities (e.g. PCC to PFCC) and references to obsolete roles removed;
- Reflecting changes to procurement service arrangements;
- Establishing the Decision Making and Commissioning Frameworks as separate Appendices in order that they can be reviewed separately to the Framework; and
- Refinement of procurement/contractual award limits:

Procurement/ Contractual Award Limits	2018	2021 Review
Up to £10K	Supplier identified as providing best value	Supplier identified as providing best value up to £25,000
Up to £25K	At least 3 written quotations (unless exemption granted by the Procurement Advisor)	
£25 to £50K	Advertised formal tender process undertaken	Not Advertised Minimum of three suppliers (unless supporting evidence to demonstrate limited market), and A Vfm assessment undertaken in conjunction with the Engagement Partner.
Over £50K and below threshold		Advertised formal tender process undertaken
Above Threshold		

7.   Timescale for implementation was scheduled to ensure alignment with the movement of procurement services away from Mint to an in house provision in October 2021.

Fire (Northamptonshire Commissioner Fire and Rescue Framework)

8.   The Framework sets out how the Police, Fire and Crime Commissioner (PFCC) acting as Northamptonshire Commissioner Fire and Rescue Authority (NCFRA) will conduct the organisation in accordance with the Statutory Framework, Principles of Good Governance and Governance Framework as contained in the Statement of Corporate Governance, by identifying the key enablers which underpin the seven Good Governance Core Principles as adapted by the PFCC.

9. The first NCFRA framework was developed and implemented in January 2019, in line with the change of governance from Northamptonshire County Council to the PFCC and the JIAC updated in March 2019. It is published on the OPFCC website at the link: NCFRA Corporate Governance Framework .

10. Whilst a similar approach was undertaken to the Policing Corporate Governance Framework, as Fire is bound by different legislation and is one corporation sole, there are some slight differences (e.g. consent does not apply, but delegation does).

11. The Fire Governance Business Case was based on building stability over the first three years. Therefore, whilst minor tweaks have been made to the framework since the governance change, a formal detailed review is scheduled by the end of 2021/22.

AGENDA ITEM: 9

**NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER,
NORTHAMPTONSHIRE POLICE and
NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE
JOINT INDEPENDENT AUDIT COMMITTEE
6 OCTOBER 2021**

REPORT BY	Helen King, Chief Finance Officer PFCC and NCFRA
SUBJECT	JIAC Recruitment
ADVIDE:	For information and discussion

Purpose

1. To update the JIAC on the proposed member and Chair recruitment arrangements.

Background

2. The Joint Independent Audit Committee (JIAC) is established in accordance with the Home Office Financial Management Code of Practice and CIPFA guidance.

3. In corporation soles such as PFCC, CC and NCFRA, the JIAC are independent members and are appointed by the three organisations to:

    "support the Police Fire and Crime Commissioner (in his roles as PFCC and NCFRA) and the Chief Constable to discharge their responsibilities by providing independent assurance on the adequacy of their corporate governance, risk management arrangements and the associated control environments and the integrity of financial statements and reporting."

4. The JIAC is comprised of a chair and four members (membership was increased from 3 in 2018 to encompass the addition of Fire Governance to the JIAC from 1/1/19).

5. The terms of reference sets out the criteria for membership.

JIAC membership and Tenure

6.   The JIAC membership is currently comprised as follows:

Name	End of Tenure	Status
John Beckerleg (Chair)	30/11/21 (until a replacement is appointed before 30/11/22)	Completed two tenures and extended during COVID
Gill Scoular	30/11/21	Completed two tenures and extended during COVID
Ann Battom	30/11/22	In first tenure
John Holman	30/9/23	In first tenure
Edith Watson	30/9/23	In first tenure

7.   In line with the terms of reference, members are able to serve up to two tenures. As such, by the end of 2020 this would have led to the departure of two very knowledgeable and experienced members of the committee who have served the JIAC well; namely John Beckerleg and Gill Scoular.

8.   However, during 2020, faced with the uncertainty of the COVID-19 pandemic, all organisations were keen to ensure stability in the JIAC and to provide a position where the panel could continue to operate effectively throughout it. As part of this, it was felt essential to try and retain the skills and knowledge of members at this time; consequently, Gill and John were offered and kindly accepted extensions.

9.   It has been a testament to both Gill and John in how flexible they have been during the pandemic – and over the last 18 months they have played key roles in supporting and ensuring that the JIAC arrangements continued to work effectively throughout this time.

JIAC Recruitment Considerations

10.   However, with Gill and John's membership arrangements due to expire in the near future, the JIAC is well established and working effectively, it is now timely and appropriate to commence the recruitment to these roles.

12.   The JIAC seeks to have members with a wide range of skills and experience which includes strong representation from an accountancy background.

13.   The JIAC chair role requires additional engagement and knowledge of the organisations covered. In corporation soles these requirements can be different from those in local authority and other audit committee frameworks and to gain maximum benefit for the JIAC and the organisations, this knowledge continues to develop during time as a member.

14. With three corporation soles covered by the Northamptonshire JIAC, this brings further level of complexity to understand the group structure for policing and the governance arrangements for Fire.

15. Consequently, in line with the approach taken by many other Audit Committees in this area, the organisations have taken the view that their preference is for the Chair to be appointed from within the existing JIAC membership who have the skills and knowledge in this area.

16. Existing members will be written to separately and it is hoped that they would be interested in this opportunity – which, if successful could leave two JIAC member vacancies.

17. Recognising the timescales it may take to achieve successful recruitment, the organisations have decided to commence recruitment as soon as possible.

Recruitment Approach

18. The JIAC member pack used in the 2018 and 2019 recruitment has been updated and is provided with this report for information.

19. It is the intention to write to existing members as soon as possible, setting out the proposed process and timescales for the Chair recruitment.

20. The recruitment process for up to 2 JIAC members will commence on the 11 October 2021 and is set out in the attached timeline.

21. The current JIAC chair has also agreed to support the process as required and will provide a handover to the next JIAC chair.

Summary

22. The Police, Fire and Crime Commissioner, the Chief Constable and the Chief Fire Officer value greatly the role of the JIAC and are extremely appreciative for the time and dedication John and Gill have given to the JIAC and the organisations during their terms with the JIAC.

23. This paper sets out the proposed approach to recruit to both the chair and member roles over the coming months.

INFORMATION PACK

RECRUITMENT OF MEMBERS TO THE NORTHAMPTONSHIRE JOINT INDEPENDENT AUDIT COMMITTEE

October 2021

Dear Sir/Madam

Thank you for your interest in becoming a member of the Northamptonshire Joint Independent Audit Committee (JIAC).

JIAC performs a statutory function of independent audit committee for the Police, Fire and Crime Commissioner (PFCC), Chief Constable (CC) and the Northamptonshire Commissioner Fire and Rescue Authority (NCFRA). With PCCs now into their Third term since their inception in 2012, the role of JIAC has been vital to ensure best practice and adherence to policies along with maintenance of good governance.

There has been some vital challenge to both the PFCC, CC and NCFRA as significant events and changes have taken place within Northamptonshire. We are looking for up to two individuals who are keen to assist in making Northamptonshire safer through the work of the committee and ensuring effective governance through the organisations including decision making.

The JIAC currently has a chair and four members. It is anticipated that there will be two member vacancies to replace existing members who are nearing the end of their term. Both vacancies are for a four year term from the date of appointment with a potential for a second term.

In order to provide a balanced range of skills and experience on the committee applicants with accountancy, information technology and project management experience are encouraged to apply as these are specifically areas where representation is required or where significant effort and work continues to progress.

If you would like to apply, please send a Curriculum Vitae, together with a covering letter demonstrating how you meet the criteria as set out in the Person Specification included within this recruitment pack.

To assist you further in your application we have included within this recruitment pack the JIAC Remuneration Scheme and a note of the meeting dates up to December 2022

The 2020/21 JIAC Annual Report and Terms of Reference (reviewed and updated in June 2021) are also attached for information.

JIAC Meetings are open to the general public and the agenda and papers for meetings are available on the Commissioner's website.

The closing date for all applications is 5pm on the 1st November 2021. The CV and covering letter can be sent hard copy, marked for the attention of Kate Osborne, Northamptonshire Police, Fire and Crime Commissioner, Darby House, Darby Close, Park Farm Industrial Estate, Wellingborough. NN8 6GS, or an electronic version emailed to: kate.osborne@northantspfcc.gov.uk

Applications will be subject to "blind assessment" by a panel with shortlisted candidates being asked to participate in a short interview. Successful candidates will be subject to normal police vetting procedures prior to taking up the post.

If you wish to discuss the opportunity further, please contact Helen King at: helen.king@northantspfcc.gov.uk

Stephen Mold
Police, Fire and Crime
Commissioner for
Northamptonshire

And Northamptonshire
Commissioner Fire and Rescue
Authority

Nick Adderley
Chief Constable
Northamptonshire Police

Darren Dovey
Chief Fire Officer
Northamptonshire Fire
and Rescue Service

ABOUT THE JOINT INDEPENDENT AUDIT COMMITTEE

As publicly funded corporations sole, the Office of the Chief Constable, and the Office of the Police, Fire and Crime Commissioner are statutorily obliged to make arrangements for an Independent Audit Committee to oversee their arrangements. The Financial Management Code of Practice (FMCoP) for the Police Service of England and Wales recommends that this be a combined body covering both corporations sole for Policing and the Office of the Police, Fire and Crime Commissioner. Following the Governance transfer for Fire to the Northamptonshire Commissioner Fire and Rescue Authority (NCFRA) from 1 /1/19, this organisation is also obliged to make arrangements and in Northamptonshire is included in the JIAC arrangements.

The Joint Independent Audit Committee (JIAC) was established under the Home Office Financial Code of Practice for Police Services.

The Committee has a Terms of Reference, which is reviewed annually. This details the purpose of the Committee as:

"To support the Police, Fire and Crime Commissioner, Chief Constable and the Northamptonshire Commissioner Fire and Rescue Authority to discharge their responsibilities by providing independent assurance on the adequacy of their corporate governance, risk management arrangements and the associated control environments, treasury management and the integrity of financial statements and reporting."

The Committee meet approximately four times per annum and half day workshops also take place on key areas between those meetings.

RECRUITMENT

Members of the JIAC shall be recruited on application and through open competition by the Chair, Police, Fire and Crime Commissioner and the Chief Constable, or their representatives.

They shall be recruited to ensure that the JIAC has all the necessary skills and experience to fulfil its terms of reference, in accordance with the person specification for JIAC members.

To ensure the independence of the JIAC, members shall not be:

- A standing or ex-Commissioner
- A standing or ex-Chief Constable.
- A standing or ex-Chief Fire Officer
- Member or ex-member of the Northamptonshire Police, Fire and Crime Panel.
- Serving Police, Fire or OPFCC staff or any person who has served as a member of staff in these organisations within the last five years.
- Elected local government councillors or those active in local or national politics.
- Currently serving officers of councils within Northamptonshire.
- A person with a direct or indirect fiduciary relationship with Northamptonshire Police, Fire or PFCC (e.g. a membership of a partnership or voluntary body) or individuals who may not have the requisite level of independence required for JIAC membership.

PERSON SPECIFICATION

JOINT INDEPENDENT AUDIT COMMITTEE (JIAC) MEMBER

All applicants should be able to demonstrate the following:

1.	Awareness and understanding of the public sector.
2.	Experience of scrutinising policies, procedures and processes.
3.	Knowledge of best practice in audit and corporate governance.
4.	Understanding of risk management principles and practice.
5.	Understanding of and a demonstrable commitment to the Nolan Principles of Conduct in Public Life.
6.	Willingness to give the time commitment.
7.	A demonstrable background in either business or professional sectors.
8.	Demonstrate a connection with Northamptonshire.

Applicants should be able to demonstrate the following competencies:

1.	Integrity.
2.	A constructive but challenging approach.
3.	Analytical ability.
4.	The ability to scrutinise.
5.	Self-confidence.
6.	Inclusivity and respect for others.

Desirable Experience:

1.	A Qualified Accountant; or
2.	Project/Programme Management; or
3.	Information Technology.

JOINT INDEPENDENT AUDIT COMMITTEE (JIAC)

CHAIR AND MEMBERS' REMUNERATION

The Chair and members are paid an annual allowance. Although this is currently paid monthly through Multi Force Shared Services (MFSS) arrangements on the 25th of each month, the JIAC chair and members are not considered employees.

Chair and Member Allowances:

Current allowances are as follows:

- Chair £5,000 per annum.
- Member £3,000 per annum.

Time Commitment:

There will be approximately four JIAC meetings per annum which last approximately half- a day and require similar preparation time. Additionally, approximately four half-day workshops on topic specific issues are held annually. Members may also be invited to attend other meetings/recruitment processes for the Force, Fire and/or OPFCC.

It is an expectation that members will read and prepare and liaise between meetings.

Travel Allowances

Travel by car is reimbursed at the HMRC rate, currently 45p per mile.

The claimant must ensure that their private car insurance covers use of the vehicle on JIAC business.

Parking and other expenses reasonably incurred in the exercise of members' duties will be reimbursed where a receipt is submitted with the claim.

Travel by train will be reimbursed up to standard class travel.

Travel by taxi may be claimed only where public transport is not available.

Reimbursement will be made in line with monthly MFSS payments after receipt of valid claims by the Chief Finance Officer.

JIAC Meeting and Workshop Dates 2021/22

Date	Meeting/Workshop	Time and Location
15th December 2021	Meeting	TBC / Microsoft Teams
9th March 20022	Meeting	Darby House Wellingborough
27th July 2022	Meeting	Darby House Wellingborough
5th October 2022	Meeting	Darby House Wellingborough
14th December 2022	Meeting	Darby House Wellingborough

There will also be a workshop in February and September 2022

AGENDA ITEM:

NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER, NORTHAMPTONSHIRE POLICE and NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE JOINT INDEPENDENT AUDIT COMMITTEE 6 OCTOBER 2021

REPORT BY	Kate Osborne – Project Support Officer
SUBJECT	JIAC members - Proposed Recruitment timetable

Activity	Timescale	Lead
Recruitment process and pack shared with October JIAC for information	w/c 11/10/2021	KO
Recruitment pack finalised and sent to interested parties.	w/c 11/10/2021	KO
Comms team to publish and send out advertisement - Website - Social media (including Fire and Force comms) - Recruitment website	w/c 11/10/2021	KO/ HK/ DD
Deadline for applications	01/11/2021	
Shortlisting applications	w/c 09/11/2021	HK, VA, PB, JB
Interviews	w/c 22/11/2021	HK, VA, PB, JB
Vetting and Appointment processes commence	22/11/2021	HK/KO/MFSS/Vetting Team/Applicants
Invite applicants/ preferred applicant to December Public meeting	15/12/2021	HK
New JIAC Members Commence	TBD	HK/KO
New Member Induction	TBD	JB/HK/VA/PB

Joint Independent Audit Committee

6th October 2021

REPORT BY	Project Support Officer
SUBJECT	Joint Independent Audit Committee (JIAC) - Agenda Plan – Updated July 2021
RECOMMENDATION	To discuss the agenda plan

1. **Background**

1.1 The agenda plan incorporates statutory, good practice and agreed scrutiny items and has been updated to reflect the items.

1.2 Areas highlighted from the JIAC Aims and Objectives and discussions between the S151 Officer and the Chair have been included on the plan in red type for member discussion and consideration.

1.3 Due to the two Final Accounts workshops being held in September and JIAC meetings in October and December, it is proposed not to hold a separate November workshop.

DRAFT AGENDA PLAN September 2021 to DECEMBER 2022

		frequency required	Accounts workshops 24/9/21 & 30/9/21	6th October 2021	15th December 2021	February 2022 workshop	9th March 2022	Accounts workshop TBC	27th July 2022	5th October 2022	November workshop TBC	14th December 2022
	Confirmed agenda to be circulated			20/08/2021	05/11/2021		28/01/2022		15/06/2022	19/08/2022		04/11/2022
	Deadline for reports to be submitted			23/09/2021	02/12/2021		24/02/2022		13/07/2022	22/09/2022		01/12/2022
	Papers to be circulated			28/09/2021	08/12/2021		01/03/2022		19/07/2022	27/09/2022		07/12/2022
Public	Apologies	every meeting		Apologies	Apologies		Apologies		Apologies	Apologies		Apologies
Public	Declarations	every meeting		Declarations	Declarations		Declarations		Declarations	Declarations		Declarations
Public	Meetings log and actions	every meeting		Meetings log and actions	Meetings log and actions		Meetings log and actions		Meetings log and actions	Meetings log and actions		Meetings log and actions
Restricted	Meeting of members and Auditors without Officers Present	once per year							Meeting of members and Auditors without Officers Present			
Public	External Auditor reports	every meeting Once a Year – Plan, Once a Year ISA260 and one a Year Annual Audit Letter (timescale Accounts dependent)		External Auditor reports	External Auditor reports		External Auditor reports		External Auditor reports	External Auditor reports		External Auditor reports
Public	Internal Auditor reports (progress)	every meeting		Internal Auditor progress reports	Internal Auditor progress reports		Internal Auditor progress reports		Internal Auditor progress reports	Internal Auditor progress reports		Internal Auditor progress reports

		frequency required	Accounts workshops 24/9/21 & 30/9/21	6th October 2021	15th December 2021	February 2022 workshop	9th March 2022	Accounts workshop TBC	27th July 2022	5th October 2022	November workshop TBC	14th December 2022
Public	Internal Audit Plan and Year End Report	twice a year for NFRS and PCC & CC					Internal Audit Plans		Year End Reports			
Public	Update on Implementation of internal audit recommendations	twice a year for NFRS and PCC & CC		Audit implementation update PFCC and CC	Audit implementation update NFRS		Audit implementation update PFCC and CC		Audit implementation update NFRS	Audit implementation update PFCC and CC		Audit implementation update NFRS
Public	HMICFRS updates	1 per year per organisation			NFRS - HICFRS update		CC - HMIC update					
Restricted	Risk register update (including current risk policy as an appendix)				CC Risk register (including current risk policy as appendix)				PFCC Risk register (including current risk policy as appendix)			CC Risk register (including current risk policy as appendix)
Public	Fraud and Corruption: Controls and processes	Once a year for NFRS and PCC & CC			PFCC & CC – and NCFRA Fraud and Corruption: Controls and processes					NFRS - Fraud and Corruption: Controls and processes		PCC & CC - Fraud and Corruption: Controls and processes

		frequency required	Accounts workshops 24/9/21 & 30/9/21	6th October 2021	15th December 2021	February 2022 workshop	9th March 2022	Accounts workshop TBC	27th July 2022	5th October 2022	November workshop TBC	14th December 2022
Public	Budget plan and MTFP process and plan update and timetable	annually for all		NFRS, CC and PCC - Budget plan and MTFP process and plan update and timetable						NFRS, CC and PCC - Budget plan and MTFP process and plan update and timetable		
Public	Ad-hoc/ SOA Workshops	Once a Year – dates TBC	Statement of Accounts review - NCFRA, PFCC and CC		Update on External Audit procurement Arrangements from 2023/24		Update on External Audit procurement Arrangements from 2023/24					
Public	Statement of accounts	annually for all (subject to audit timescales)							Statement of accounts NCFRA	Statement of accounts PCC and CC		
Public	Treasury Management Strategy	annually for all					NCFRA, CC and PCC - Treasury Management Strategy and mid-year update					
Public	Attendance of PCC, CC and CFO	annually for all			Attendance of PCC, CC and CFO							

		frequency required	Accounts workshops 24/9/21 & 30/9/21	6th October 2021	15th December 2021	February 2022 workshop	9th March 2022	Accounts workshop TBC	27th July 2022	5th October 2022	November workshop TBC	14th December 2022
Public	JIAC Recruitment			JIAC Recruitment Update	JIAC Recruitment Update							
Public	JIAN Annual Plan priorities				Estates Plan Update (Policing and Fire)				Update on Enabling Services Joint HR Considerations – Equality & Diversity, Wellbeing, Policies, Changes post COVID	Approach to Climate Change		
Restricted	Internal Audit Tender Process Update			Internal Audit Tender Process Update	Internal Audit Tender Process Update		Internal Audit Tender Process Update					
Restricted	Enabling Services (including new system arrangements)	twice a year		Enabling services update New Systems Update			New Systems Update			New Systems Update		
Restricted	Specific Updates at each meeting throughout the year where appropriate			Mint and Procurement Update (Restricted)		Regional Working and Collaborative Arrangements Overview						

RED: Areas Identified following discussion with Chair from 2021/22 JIAC Workplan Objectives