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

**JOINT INDEPENDENT AUDIT COMMITTEE**

**13th September 10.00am to 13.00pm**

**Microsoft Teams virtual meeting**

**If you should have any queries in respect of this agenda, or would like to join the meeting please contact:**

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*

* * * * *

| | **Public Meeting of the Joint Independent Audit Committee** | | | **Time** |
|---|---|---|---|---|
| | | | | |
| 1 | Welcome and Apologies for non- attendance | | | 10:00 |
| 2 | Declarations of Interests | | | 10:10 |
| 3  (pg5) | Meetings and Action log 19th July 2023 | Chair | Reports | 10:20 |
| 4 (pg13) | Internal Auditor Progress Reports | Mazars | Report | 10:35 |
| 5a<br><br>5b | External Audit update<br><br>PFCC & CC<br><br>NCFRA | <br><br>EY<br><br>EY | Verbal | 10:50 |
| 6 (pg 30) | PFCC and CC - Internal Audit recommendations implementation update | Richard Baldwin/ PB | Report | 11:05 |
| 7 (pg70) | CC – HMICFRS recommendations update | PB/ Sarah Peart (SP) | Report | 11:20 |
| 8 (pg80) | NFRS Fraud and Corruption: Controls and processes | JO | Report | 11:35 |
| 9 (pg88) | NFRS, CC and PFCC – budget plan and MTFP process and plan update and timetable | VA | Report | 11:45 |
| 10 (pg 95) | Agenda Plan | HK | Report | 11:55 |
| 11 | AOB | Chair | Verbal | 12:00 |
| 12 | Confidential items – any | Chair | Verbal | 12:05 |
| | Resolution to exclude the public | Chair | Verbal | 12:10 |
| | Items for which the public be excluded from the meeting:<br><br>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:<br><br>*"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 (pg98) | PFCC Risk Register (including current risk policy as appendix) | PF | Report | 12:15 |
| 14 (pg111) | Enabling Services update | PB | Report | 12:30 |
| 15 | Future Meetings held in public 10am-13.00pm:<br><br>-   13th September 2023<br>-   6th December 2023 | | | |

| | Future Workshops not held in public:<br><br>- Final Accounts Workshops –<br>    o  Fire – 1st November 2023<br>    o  Police – 15th December 2023 | | | |
|---|---|---|---|---|

*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:

Mrs A Battom (Chair of the Committee)

Mr J Holman

Mrs E Watson

Ms A Bruce

1 vacancy for JIAC member

**\* \* \* \* \***

**Joint Independent Audit Committee (JIAC) ACTION LOG –19th July 2023**

**Attendees: Members: Ann Battom (AB), John Holman (JH), Edith Watson (EW), Alicia Bruce (ABR)**

**Helen King – Chief Finance Officer OPFCC and NCFRA (HK), Vaughan Ashcroft – Chief Finance Officer (Police and Enabling Services) (VA), Paul Bullen (Assistant Chief Officer Enabling Services) (PB); Kate Osborne Project Support Officer OPFCC (KO)**

**External Audit EY – Elizabeth Jackson (EJ);**

**Internal Audit  Mazars – Sarah Knowles (SK); David Hoose (DH)**

| Agenda | Issue | Actions | Comments/ actions |
|---|---|---|---|
| 1 | Welcome and apologies | | Nicci Marzec – Director for Early Intervention Monitoring officer OPFCC (NM), **Nick Alexander Head of Joint Finance Enabling Services (NA); Julie Oliver (JO); Rob Porter (RP) (Assistant Chief Fire Officer) ; Phil Pells Ro Cutler (Group Manager- Fire) - RC Jacinta Fru – Internal Audit (Fire) - MK (JF),** |
| 2 | Declarations of Interests | | Private session began JIAC meeting between members and Auditors. |
| 3 | Meeting Log and Actions –  15th March 2023 | | 1. Action 1 complete<br>2. Pg 3 – JF to include explanation – HK checked and this was included in the final version.<br>3. Pg 5 – update provided by PB |
| 4 | JIAC annual Report | **ACTION: JH qualifications to be updates and some typos need amending**<br><br>**AB – to work with KO and HK to update and** | 1. Typos to be changed & John's qualifications TD<br>2. AB – aims and objectives for 23/24 – are they sensible and doable?<br>3. Officers were content.<br>4. ABr – ongoing from previous year 2x –<br>5. HK – good year for inspection reports as both are due this year to take place. But important to highlight that timescales relating to publications of reports are quite |

| | | finalise the report to enable it to be presented by AB to the Police Fire and Crime Panel. | lengthy and any detailed information is not published until that time as it is moderated with other organisations. |
|---|---|---|---|
| 5 | Internal Auditor Progress Reports<br><br>5a PCC & CC<br><br><br>5b NCFRA<br><br><br><br><br><br><br><br><br>**ACTION: SK to look into the 10 working days on page 39**<br><br><br><br><br>**ACTION: circulate the IT disaster recovery full report** | | 5. SK - presents joint report<br><br>1. Summarises internal activity since previous JIAC meeting<br>2. 12 audit report summaries from pg 47<br>3. 9/12 satisfactory or significant assurance<br>4. 3/12 limited in overall assurance.<br>5. Positive news about fewer limited opinions than in previous years and that recommendations have been accepted and action plans have been drafted and agreed.<br>6. AB – good to see outstanding ones are begun<br>7. AB – pg 39 – 10 working days - no further information. SK and DH to look into this,<br>8. EW – disaster recovery – concerns about this. is there any background into why this is so poor – SK – pg 63 – high priority recommendations – main high priority was relating to developing disaster recovery procedures.<br>9. ABr – copies of full reports for context? HK – could consider it for limited assurance ones, on a one off or ad hoc basis as the JIAC had always determined the reports are for the corporation soles and the auditors would include relevant info for limited reports provided in their update reports to the JIAC to ensure.<br>10. SK – this summary is reflective of the full reports where there are limited assurances.<br>11. HK offered to release the IT disaster recovery full report as a one off to members if Mazars and other statutory officers agree (all agreed)<br>12. EW – what does it do to ISO accreditation? – PB – informal procedures are in place. But it has become too much a person dependent culture. ABr – clarified that could be a key point of failure. PB – feels the audit demonstrates that processes are there but they are not as well documented in a paper trail as there should be, and this area needed tightening of controls.<br>13. PB reiterated that this was why the force wished to have insight and understanding of any control weaknesses which is why an audit was targeted at that area.<br>14. EW – how often are these going to be done in future – PB – not decided but we are looking at these plans as a result of the audit recommendations. |

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| | | | 15. ABr – dates for actions – are you content that on target? – PB – Force Assurance hasn't happened since June – Clare Chambers and Richard Baldwin – both delivering and assurance provided to PB by the dates listed.<br>16. ABr – is ransomware covered in this audit – no. ABr this could impact the disaster recovery so should it be considered?<br>17. JH – link with risk management – wonder if this concern is linked to this concern and force assurance board – are they picking these risks up? – PB - yes. Force assurance board meet every other month.<br>18. JH – disaster recovery – testing – "tested in an orderly fashion" are we testing for a complex emergency? -  local resilience forum. Table top exercises around business continuity.<br>19. PB – Clare is about to do a test of disaster recovery over local resilience forums for cyber stuff.<br>20. ABr – how many reasonable adjustments are there? PB – no comprehensive picture at present. PB – since audit – HR are now responsible for reasonable adjustments. Now got system set up so reasonable adjustments are assigned to an individual and their role, so when role changes this can be assessed. Occupational health are linked in with this. reasonable adjustments are agreed through multiple avenues. Occ health, health and safety. Now greater control over agreed reasonable adjustments. |
| 6 | Internal Audit Year End Reports 2022/23<br><br>6a PFCC & CC<br><br><br>6b NCFRA | | 6a.<br>1. DH – pg84 – annual opinion-significant assurance.<br>2. Same level overall as last year. document summarises individual assignment reports<br>3. Pg 89 – days delivered vs days planned<br>4. Slightly reduced plan hasn't impacted overall assurance<br>5. Pg 90 – benchmarking year on year. Direction of travel looks positive<br>6. AB – good outcome and good audit. Thanks to officers for work on this. impressed with assurance levels. Recommendations are broadly the same.<br>7. ABr – there are two audits where they are getting significant assurance but priority 2 recommendations. Pg 86. DH – judgement based and looking at larger picture provides these assurances.<br>8. ABr – acronym usage throughout report – request explanation of acronym at start of report.<br>9. HK – thanks to Mark for work and Mazars collegues. Regional audit work has moved on over the last year. HK – days allocated – was based on bumper plan |

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| | | | (disproportionately higher than previous), so was happy with number of allocated days. DH – pretty comparable to other forces in local area of similar size and complexities.<br>10. AB – request thanks passed to ML<br>11. JH – "discussed and agreed with JIAC" – do JIAC agree or do we just "note" them. HK officially it is a note but the PFCC and CC do take heed of JIAC considerations.<br><br>6b.<br><br>1. HK happy to take any comments back to JF<br>2. Audit opinion was good – this is an increase from previous years. HK pleased but there is a lot more work to imbed controls in fire moving forwards.<br>3. EW – what is creating a difference – organisational plan and governance transfers. Previous systems and audit focus was different before coming out of county council into force joint working.<br>4. PB – agree with Helen. Embedding processes and protocols has been a learning process and gradual.<br>5. Journey continues but there is further progress to be made moving forward.<br>6. AB – moving towards shared services to have same auditors will involve one method, one familiar agreement can only support this continual progress. |
| 7 | Internal Audit Plans 2023/24<br><br>7a PCC & CC<br><br>7b NCFRA | ACTION – SK to make IT follow up more clearly reflected in the plan | 1. pg 114 – scope and purpose and how it fits into assurance framework.<br>2. Pg 115 – assurance about how we go about putting plans together<br>3. Pg 118 – operational plan proposal. Including those pieces that have been deferred. And assessment of when audits will start. Target JIAC<br>4. EW – fully resourced? – SK – yes lots of vetted internal auditors. Marked improvement. 10 auditors,. Good place in terms of resources<br>5. 119 onwards – kind of scope –gives an indication of the kinds of things being looked at<br>6. HK &VA – happy and have been fully engaged. HK observation pleasing with two audit plans to see the efficiencies and resilience protocols. HK – both audit plans reflect the efficiencies by using the same audit team.<br>7. Estates isn't mentioned as it has slipped from 22/23.<br>8. ABr – IT – should this be the follow up – action SK to make that clear.<br>9. JH – clarification pg 121 – asset management – is that IT assets? – SK – yes, IT asset management. |

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| | | | 10. AB – under governance pg 123 – "more effective in 24/25" – are we happy that is reasonable. HK – officers did this collaboratively with auditors to look at the best timescales to ensure thought considerations of forward planning. |
| 8 | External Audit Update<br><br>8a PFCC & CC<br><br>8b NCFRA | ACTION : Circulate fire annual report | Verbal report as no papers were distributed before meeting.<br><br>EJ - Fire – signed off 1st June – we were hoping to bring annual report. This will be circulated over the next couple of weeks. 21/22 – positive sign off for Fire.<br><br>Questions:<br><br>AB – good to get fire signed off.<br><br>Police – slightly more negative situation – 1 asset still engaging with, unfortunately EY staffing issues have continued to caused blockages and delays. EY real estates have not finished one of the revised views they were doing. Valuation of two assets previously – one happy with one is pending/ outstanding. Need the valuers to do a re-run exercise. This is still outstanding<br><br>Few areas pending and LJ has good understanding of what is required. Impacted by leave. Very little left,  however cannot be signed.<br><br>Questions;<br><br>AB - Police 20/21 being discussed – formally not happy with current situation. Support officers with how disruptive this is. it is where it is.<br><br>ABr – cost implication to the organisations – EJ – delay costings are not being added on but additional work relating to valuations are being passed on.<br><br>EJ – select committee Monday morning – about the backlog position<br><br>CIPFA code and what happens with old audit years.<br><br>JH – what is the risk of the current position by not signing off agreed EY real Estates valuations EY would not be in a position to sign off the accounts.<br><br>JH – when its complete – whats the point? – EJ – these discussions have started to happen nationally as the value of outdated audits aren't useful |

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|---|---|---|---|
| | | | HK – at this moment in time with the current legislation, neither the PFCC nor CC are prepared to go forward without appropriately EY signed accounts. These are crucial to providing confidence and giving public transparency and confidence of organisations.<br><br>HK – we are alive to the national work by DLUHC and the audit bodies and we will move forward accordingly if the national position changes.<br><br><br>AB – timeframe for sign-off – EJ would like it to be done before 28th August but dependant upon certain factors. |
| 9 | NCFRA – Internal Audit recommendations implementation update | | 1. PB – apologies as appendices are not as up to date as usual.<br>2. PB – Target operating model 21/22 –single point of failure identified – more resource around as moved to DDat.<br>3. PB – safeguarding ones – policies or DBS checks – p157/158/159 – HMICFRS – spotlight report on culture 2023 – made recommendations that fire should be DBS checked. This is now being moved forward and HR this is looking at retrospective DBS checking – by Autumn. Will then DBS on regular basis thereafter.<br>4. PB – core code of ethics – serving with Pride – workshops 32 times in different locations. Also internal survey. Considering outsourcing disciplinary investigations and ensuring disclosures confidential. |
| 10 | NCFRA – HMICFRS recommendations update | | 1. PB -Fire – HMICFRS<br>2. PB – requires improvement in people – HMICFRS issued a cause for concern with diversity<br>3. Serving with Pride to address this<br>4. Comms campaign<br>5. PB – lead on Culture for Fire – plan of work/ action plan being worked through.<br>6. PB – recommendation around equality data collection – Safe to Say scheme (successful in police) – so far in fire not working as well<br>7. ABr – embedded spreadsheets – make accessibility to members. Although the bullet points in report detail the content. |
| 11 | Agenda Plan | | 1. All agreed |
| 12 | AOB | | 1. Recruitment – paperwork being updated and timelines to be circulated<br>2. |

| 13 | Confidential items – any | | |
|----|--------------------------|---|---|
| 14 | Benefits realisation | | 1. Update on Benefits realisation work<br>2. Primarily around policing<br>3. audit outlined areas for improvement<br>4. update report provided in Dec 2022 to JIAC<br>5. key things – department change – old corporate development disbanded – moves resource to different places including culture team and new strategy and innovation unit, ithers moved into DDat.<br>6. All changes within Digital, IT and business go through DDat<br>7. Portfolio tool allows PB and CC to see all the things that are happening and changing. Captures benefits and lessons learned through the system.<br>8. to bring organisational change into it (policing) – fire is not included in that currently.<br>9. Currently changing governance structures.<br>10. AB – positive report and direction of travel looks good.<br>11. AB – will we do a follow up Benefits Realisation audit – HK not in 23/24 plan, but it is likely it will be included in future plans.<br>12. AB – how is the joint board working – PB – expanded previously established board. There has been one meeting so far. There are still nuances to be worked out.<br>13. EW – portfolio tool – how useful is it for frontline staff – PB it is for strategic overview purposes rather than front line staff |
| 15 | Systems Implementation (including a review of the new finance system) | | 1. PB –Fire finance system. Now it is live. Relatively well implementation of system.<br>2. PB – continue to progress towards payroll and HR for April 2024<br>3. VA – finance system – surprisingly well moving across – went to plan with cutover period. Still tweaks taking place<br>4. Weekly meeting with colleagues in DDat to continuous improvement exercise.<br>5. Quarterly user group updates and feeds into how system is working for them to ensure efficiency.<br>6. Government and systems and workflows work well. More transparent than previous.<br>7. VA – happy with it. Next challenge is to include HR and payroll. |

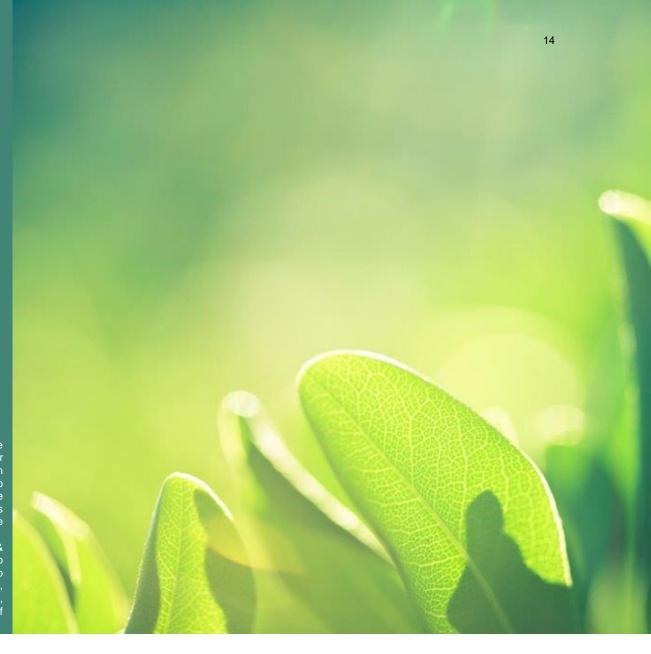| 16 | Enabling Services Evaluation 2020-2023 | | 1. PB report for both Chiefs to outline changes over the last three years.<br>2. Idea being – have we delivered on the benefits or outcomes that we said we would is the business cases? Largely are doing or have been done in most cases<br>3. Structure changes and people changes have made some comparisons difficult.<br>4. Benefits – performance assessment for departments have been interesting so each department have performance measures.<br>5. Intention to re-run annual refresh to compare performance moving forwards.<br>6. Outlines lots of good work the teams have done and that most of the benefits have been realised or will be realised. And also identified benefits we had not identified but it a positive outcome<br>7. AB – 194 – lessons learnt transport – purchase and subsequent sale of workshop – what happened – PB – strategic lead may have made alternative decision to ensure suitability but they weren't in post at time of purchase<br>8. AB – 207 – programme resourcing – PB – felt they could do it within the resources they currently had –<br>9. HK – positive report lots of progress. |
|----|----|----|----|

**Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Police and Northamptonshire Commissioner Fire & Rescue Authority**

# Internal Audit Progress Report 2023/24

**Audit Committee – 13 September 2023**

Prepared by:     Mazars LLP

Date:               August 2023

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# Contents

## Status of our Reports

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# 01

## Section 01:
## **Introduction**

# Introduction

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 31st March 2024, which was reported to the JIAC at its meeting on 19 July 2023.

Responsibility for a sound system of internal control rests with the Police, Fire & Crime Commissioner, Chief Fire Officer 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.
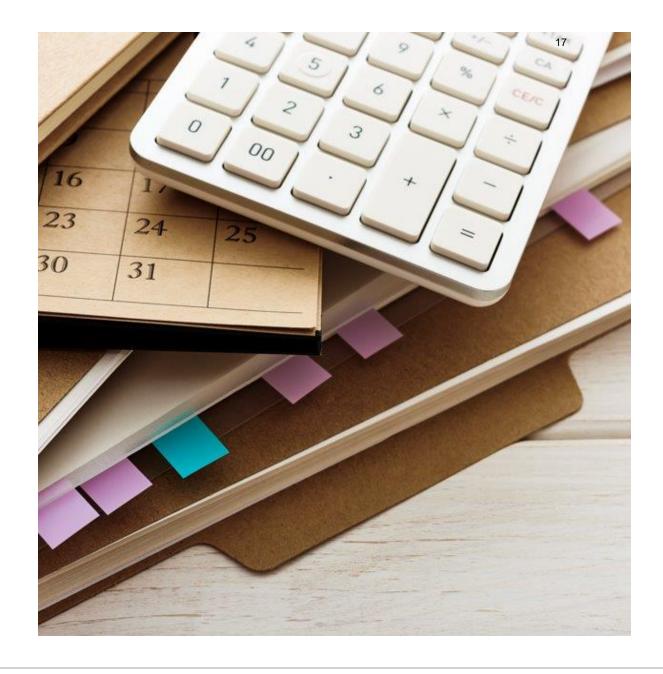
Our work is delivered is accordance with the Public Sector Internal Audit Standards (PSIAS).

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# Background

The purpose of the internal audit plan is to identify the work required to achieve a reasonable level of assurance to be provided by Mazars LLP in compliance with the Public Sector Internal Audit Standards (PSIAS).

The Police, Fire & Crime Commissioner, Chief Fire Officer 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 & Crime Commissioner, Chief Fire Officer 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, NCFRA and Force's overall assurance framework and assists in preparing an informed statement on internal control.



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# 02

## Section 02:

## **Progress to Date**

# Progress to Date

Progress against the 2023/24 Internal Audit Plan is shown in Appendix 1

## Northamptonshire Police

We have issued the following 2023/24 Final Reports since the last meeting of the Audit Committee:

• Firearms Licensing (**Moderate**)

At the time of preparing this report, a further audit has been issued as a draft report and the fieldwork has been completed for another 2 audits - Business Continuity and Fleet Follow Up.

We have also agreed dates for 2 audits due to take place in September – Payroll and Reasonable Adjustments Follow Up. Whilst we are still working to agree the dates for the rest of the audits in the plan, we have provided an indicative month of each audit in the IA plan and will continue to update the committee at each meeting as to the status.

As in previous years, the collaboration audit plan for 2023/24 has been agreed by the regional CFOs, as discussed at the approval of the Internal Audit Plan, with a reduced amount of audit time due to the reduced amount of regional collaboration

## Northamptonshire Commissioner Fire & Rescue Authority

At the time of preparing this report, we have agreed dates for 2 audits due to take place in September – Payroll and Risk Management. Whilst we are still working to agree the dates for the rest of the audits in the plan, we have provided an indicative month of each audit in the IA plan and will continue to update the committee at each meeting as to the status.



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# 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 (July 23) |
| 3 | Progress report to the JIAC | 7 working days prior to the meeting | Achieved |
| 4 | Issue of draft report | Within 10 working days of completion of the final exit meeting | 50% (1 / 2) |
| 5 | Issue of final report | Within 5 working days of agreement of responses | 100% (1 / 1) |
| 6 | Follow-up of priority one recommendations | 90% within four months. 100% within six months. | N/A |
| 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% (9 / 9) |
| 9 | Customer satisfaction (measured by survey) Very Good / Good / Satisfactory / Poor / Very Poor | 85% average satisfactory or above | N/A Nil Response |

# Definition of Assurance & Priorities

## Audit Assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used.

| Definitions of Assurance Levels | | |
|---|---|---|
| Assurance Level | Adequacy of system design | Effectiveness of operating controls |
| Substantial Assurance: | The framework of governance, risk management and control is adequate. | The control processes tested are being consistently applied. |
| Moderate Assurance: | Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. | There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk. |
| Limited Assurance: | There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective. | The level of non-compliance puts the Organisation's objectives at risk. |
| Unsatisfactory Assurance: | There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail. | Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse. |

## Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

| Definitions of Recommendations | | |
|---|---|---|
| Priority | Definition | Action Required |
| High (Fundamental) | Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk. | Remedial action must be taken urgently and within an agreed timescale. |
| Medium (Significant) | Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk. | Remedial action should be taken at the earliest opportunity and within an agreed timescale. |
| Low (Housekeeping) | Scope for improvement in governance, risk management and control. | Remedial action should be prioritised and undertaken within an agreed timescale. |

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# 03

## Section 03:

## Appendices:

1. Status of Audit Work 2023/24

2. Status of Collaboration Audit Plan

3. Final Reports Issued

# Appendix 1 – Status of Audit Work 2023/24

The table below lists the 2023/24 Internal Audit Plan progress and a status summary for all of the reviews to date.

| Audit Area | Fieldwork Date | Draft Report Date | Final Report Date | Assurance Level (when final) | Target JIAC | Comments |
|---|---|---|---|---|---|---|
| Police - Firearms Licensing | May 23 | Jun 23 | Jul 23 | Moderate | Sept 23 | Final Report Issued |
| Police - RUI Follow Up | May 23 | Jul 23 | | | Dec 23 | Draft Report Issued |
| Police - Estates Management | Jul 23 | | | | Dec 23 | Fieldwork in Progress |
| Police – Business Continuity | Jul 23 | | | | Dec 23 | Fieldwork Completed |
| Police – Fleet Follow Up | Aug 23 | | | | Dec 23 | Fieldwork in Progress |
| Police – Payroll | Sep 23 | | | | Dec 23 | ToR Issued |
| Police – Reasonable Adjustments Follow Up | Q2 | | | | Dec 23 | |
| Police – Procurement & Supply Chain | Q3 | | | | Dec 23 | |
| Police – OPCC Grants | Q3 | | | | Mar 23 | |

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# Appendix 1 – Status of Audit Work 2023/24 (Continued)

The table below lists the 2023/24 Internal Audit Plan progress and a status summary for all of the reviews to date.

| Audit Area | Fieldwork Date | Draft Report Date | Final Report Date | Assurance Level (when final) | Target JIAC | Comments |
|---|---|---|---|---|---|---|
| Police – Vetting | Q4 | | | | Jul 24 | ToR Issued |
| Fire – Risk Management | Q2 | | | | Dec 23 | ToR Issued |
| Fire - Payroll | Q2 | | | | Dec 23 | ToR Issued |
| Fire – EDI Plan | Q4 | | | | Mar 24 | |
| Fire – Grievance Policies and Procedures | Q4 | | | | Jul 24 | |
| Fire – New Systems Assurance | Q4 | | | | Jul 24 | |
| Joint – Core Financials | Q3 | | | | Mar 24 | |
| Joint – IT Disaster Recovery | Q3/4 | | | | Jul 24 | |
| Joint – IT Asset Management | Q3/4 | | | | Jul 24 | |

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# Appendix 2 – Status of Collaboration Audit Work

The table below lists the 2023/24 Collaboration Internal Audit Plan progress and a status summary for all of the reviews to date.

| Audit Area | Forces | Status |
|---|---|---|
| EMSOU Capital Programme | Five Forces | |
| EMSOU Workforce Planning | Five Forces | |
| EMSOU HMICFRS Action Plan | Five Forces | |

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# Appendix 3 – Final Reports Issued

On the following pages, 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 2023/2024 plan.

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# Firearms Licensing 2023/24

| Overall Assurance Opinion | Moderate |
|---|---|

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

Our audit considered the following risks relating to the area under review:

• Inconsistent approaches to firearms licensing with the Force.

• The Force is operating firearms licensing outside of statutory guidance and legislation.

• Payments are not received or are accounted for incorrectly.

• Renewals are not monitored, and reapplications are missed.

• Officers have access to out-of-date information which impedes the performance of their duties.

• Licences are not revoked where required under legislation and/or statutory guidance.

• Home/Security inspections are not carried out or are carried out inconsistently.

• Senior management are unable to monitor performance regarding the administration of the firearms licensing process.

We have raised two Priority 2 recommendation which is significant, the full details of the recommendation and management response are detailed below:

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| Recommendation 1 (Priority 2) | The Force should analyse the firearms license process to identify specific actions to address the current backlog. This should include a root cause analysis of the backlog and identify areas for optimisation. |
| Finding | All grant and renewals applications are required to be appropriately approved, under Section 55 of the Firearms Act, by the Firearms Licensing Manager or Deputy Firearms Licensing Manager. This approval is evidenced in the Force's Enquiry Pack, with a step for the approval, printing and signing of each certificate issued. Audit has reviewed 15 grant applications and 25 renewal application to confirm that appropriate approval has been provided and while this is clearly evidenced, it has been noted that there have been significant delays. Of the 40 applications reviewed, 25 were approved more than 30 days after the Enquiry Pack was completed and submitted by the Firearms Enquiry Officer (FEO); 11 were printed more than 5 days after being approved; 17 were printed prior to approval being provided; and 26 were signed more than 5 days after being printed. Throughout our audit we have noted a significant backlog of cases within the Unit, which has been the major factor in preventing the timely processing of applications. Whilst there are no statutory timeframes for the processing of firearms license applications, the current level of delays impacts on application satisfaction and Force reputation. |
| Risk | Significant delays in the approval of firearms license applications increases the risk of new and changing circumstances not being included within the assessment. |
| Response | A root and branch review has been carried out by a D/Supt who has been based in the unit, a report was presented to Chief Officers. Peer Review carried out by other force Firearms & Explosives Licensing Unit (FELU). A demand analysis was also completed, the findings of which were taken into the above review paper |

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| Response | Currently working on a paperless system to support a more efficient process as well as a review of staff roles and responsibilities.<br><br>Risk Mitigated – all holders 24/7 monitored on Niche locally and PND nationally. We have daily tasks from Niche, and daily alerts from PND on any of our holders who are involved in incidents within or without the county. We receive DAF reports on holders from PNC. In all cases these are noted on NFLMS. High/Medium Risks are brought to attention of FLM for review and all incidents, including low risk, are noted on NFLMS. Therefore, when certificates are signed, notes on NFLMS are reviewed as part of signing process and any recent incidents would be taken into account in that suitability review |
| Responsibility / Timescale | Head of Central Intelligence Services<br>Ongoing |

| | |
|---|---|
| Recommendation 2 (Priority 2) | The Force should allocate casework to FEO's on a more timely basis.<br>The Force should communicate expected timeframes for actions to be taken. |
| Finding | All grant and renewals applications are required to be subject to a home visit and security inspection carried out by a Firearms Enquiry Officer. This is evidenced in the Enquiry Pack through detailed notes taken by the FEO.<br>Audit has reviewed 15 grant applications and 25 renewal application to confirm that clear and appropriate evidence of these inspections has been provided, and while this is clearly evidenced, it has been noted that there have been delays.<br>The delay is occurring while waiting for the FEO to contact the applicant, with 31/40 cases not being contacted within 30 days of an FEO being appointed. |

| | |
|---|---|
| Finding | The delay in visitation can cause unnecessary work if there is change of circumstance between application and visit as this may require updated or new application information to be recorded and assessed. |
| Risk | Delays in conducting home visits may allow for changes in conditions to be unobserved by FEOs or for FEOs to feel pressure to clear applications due to the length of time they have been being processed. |
| Response | Casework is allocated to FEOs, however, due to resourcing within FEO team, visits to holders are significantly delayed, resourcing is being reviewed as part of current scrutiny of unit. On line application (SOH) gives indication of timeframes/delays at present.<br>On FEO visit, holders are requested to sign a disclaimer stating there have been no changes in circumstances since they submitted the application, any changes are discussed and noted on enquiry pack.<br>FEOs are not pressured to clear applications, emphasis is placed on thorough and robust enquiries.<br>Recent Mowbray review found that there are no shortcuts in relation to enquiries due to backlog that would increase risk to public safety. |
| Responsibility / Timescale | Head of Central Intelligence Services<br>Continuous Review |

# Section 04 - Statement of Responsibility

We take responsibility to Northamptonshire Police, Northamptonshire Commissioner Fire & Rescue Authority (NCFRA) and the Officer of the Police, Fire & Crime Commissioner (OPFCC) 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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Agenda Item 6i

# Report to the Joint Independent Audit Committee
## 13 September 2023

## 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, 2021/22 and 2022/23 a total of twenty-seven audits have been completed, making seventy-seven audit recommendations. Of those seventy-seven recommendations:
  - o Sixty-three recommendations have been completed and are closed.
  - o Thirteen recommendations remain ongoing.
  - o One recommendation is marked as overdue.
  - o Further details regarding mitigation activity and progress updates can be found within the attached report, Quarterly Summary of Internal Audit Recommendations August 2023 JIAC.

### 3 OVERVIEW

3.1 **2020/21 Audits**

- Nine audits have been completed making thirty recommendations.

- At the March JIAC twenty-nine recommendations were reported as completed and closed with one recommendation ongoing. That recommendation has now been completed and all recommendations have now been completed and are closed.

### 3.2 **2021/22 Audits**

- Seven audits have been completed making eighteen recommendations.
- At the March JIAC sixteen recommendations were reported as completed and closed with one recommendation ongoing and one recommendation marked as overdue.
- One further recommendation has since been completed and is closed.
- One recommendation has passed its implementation date and is marked as overdue.

### 3.3 **2022/23 Audits**

- At the March JIAC three audits had been completed making a total of four recommendations. Two of those recommendations were reported as completed and closed with two recommendations ongoing.
- A further eight audits have subsequently been completed making twenty-five recommendations.
- A further fourteen recommendations have subsequently been completed and are closed.
- Thirteen recommendations have not reached their implementation date and are ongoing.

## 4  COLLABORATION AUDITS

### 4.1 **2022/23 Audits**

- Three audits have been completed making a total of five recommendations.
- All recommendations have been completed and are closed.

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**EQUALITY, DIVERSITY AND HUMAN RIGHTS IMPLICATIONS**
None

**HUMAN RESOURCES IMPLICATIONS**
None

**RISK MANAGEMENT IMPLICATIONS**
None.

**ENVIRONMENTAL IMPLICATIONS**
None

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                                        Business Continuity and Risk Manager

**Chief Officer Portfolio Holder:**   Paul Bullen, Assistant Chief Officer

**Background Papers:**                Quarterly Summary of Internal Audit Recommendations August 2023 JIAC.

**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 |
| Governance | 05 November 2021 | Satisfactory Assurance | 0 | 1 | 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 |
| Data Management | 22 March 2022 | Satisfactory Assurance | 0 | 1 | 1 |
| Business Change | 01 March 2022 | Limited Assurance | 1 | 2 | 0 |
| IT Security | 22 April 2022 | Limited Assurance | 1 | 0 | 0 |

| AUDIT | DATE | GRADE | RECOMMENDATIONS MADE | | |
|---|---|---|---|---|---|
| | | | Priority 1 | Priority 2 | Priority 3 |
| GDPR Follow Up | 22 April 2022 | Significant Assurance | 0 | 0 | 0 |
| Health & Safety Follow Up | 12 July 2022 | Satisfactory Assurance | 0 | 2 | 1 |

## 2022/23

| AUDIT | DATE | GRADE | RECOMMENDATIONS MADE | | |
|---|---|---|---|---|---|
| | | | Priority 1 | Priority 2 | Priority 3 |
| MINT Closedown Project | 17 May 2022 | Significant Assurance | 0 | 0 | 0 |
| Released Under Investigation Follow Up | 14 September 2022 | Limited Assurance | 1 | 0 | 2 |
| Complaints Management | 03 August 2022 | Significant Assurance | 0 | 1 | 0 |
| Positive Action | 16 March 2023 | Significant Assurance | 0 | 1 | 0 |
| Reasonable Adjustments | 25 April 2023 | Limited Assurance | 2 | 3 | 2 |
| Data Quality | 02 May 2023 | Satisfactory Assurance | 0 | 2 | 1 |
| Risk Management | 03 May 2023 | Satisfactory Assurance | 0 | 5 | 2 |
| Information Management | 05 May 2023 | Satisfactory Assurance | 0 | 1 | 0 |
| IT Disaster Recovery | 09 May 2023 | Limited Assurance | 1 | 4 | 1 |
| MFSS Follow Up | 10 May 2023 | Significant Assurance | 0 | 0 | 0 |
| Medium Term Financial Planning | 10 May 2023 | Significant Assurance | 0 | 0 | 0 |

## 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 | CLOSED | | |
| Procurement | 3 | CLOSED | | |

| 2020/21 AUDITS | RECOMMENDATIONS MADE | RED | AMBER | GREEN |
|---|---|---|---|---|
| Health & Safety | 5 | CLOSED | | |
| GDPR Follow Up | 1 | CLOSED | | |
| IT Security | 4 | CLOSED | | |
| Core Financials | 3 | CLOSED | | |
| Workforce Planning | 4 | CLOSED | | |
| Performance Management | 1 | CLOSED | | |
| Governance | 2 | CLOSED | | |
| **Totals** | **30** | **0** | **0** | **30** |

| 2021/22 AUDITS | RECOMMENDATIONS MADE | RED | AMBER | GREEN |
|---|---|---|---|---|
| Released Under Investigation | 6 | CLOSED | | |
| Seized Property | 3 | CLOSED | | |
| Data Management | 2 | CLOSED | | |
| Business Change | 3 | CLOSED | | |
| IT Security | 1 | 1 | 0 | 0 |
| GDPR Follow Up | 0 | CLOSED | | |
| Health & Safety Follow Up | 3 | CLOSED | | |
| **Totals** | **18** | **1** | **0** | **17** |

| 2022/23 AUDITS | RECOMMENDATIONS MADE | RED | AMBER | GREEN |
|---|---|---|---|---|
| Released Under Investigation Follow Up | 3 | CLOSED | | |
| Complaints Management | 1 | CLOSED | | |
| Positive Action | 1 | CLOSED | | |
| Reasonable Adjustments | 7 | 0 | 4 | 3 |
| Data Quality | 3 | 0 | 3 | 0 |
| Risk Management | 7 | 0 | 0 | 7 |
| Information Management | 1 | 0 | 1 | 0 |

| 2022/23 AUDITS | RECOMMENDATIONS MADE | RED | AMBER | GREEN |
|---|---|---|---|---|
| IT Disaster Recovery | 6 | 0 | 5 | 1 |
| | | | | |
| **Totals** | **29** | **0** | **13** | **16** |

OFFICIAL

## 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**

## **GDPR Follow Up – February 2021**

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **ICO Action Plan**<br>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.<br>The progress of this action plan is regularly assessed both internally and by the ICO with the most recent update being in January 2021.<br>This most recent update demonstrated considerable progress has been made but further work is required to address the remaining outstanding actions.<br>A further review by the ICO is planned for May 2021.<br><br>*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.<br><br>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.<br><br>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.<br><br>One action related to a suite of Infosec policies (action GA05). This has been agreed as completed by the ICO.<br><br>There are risks that remain and work yet to be completed by the ICO, but the audit will | 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 |
|---|---|---|---|---|---|
| | | | not run to September as previously thought. <br><br> 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 as suitably actioned by DCC Nickless, most of which related to the completion of RoPA and associated works required. <br><br> 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. <br><br> 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. <br><br> Update 17/09/2021 – As above. <br><br> Update 18/10/2021 – We have continued to work towards the closure of all ICO actions. As work has moved on, we have | | |

| Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|
| | | | identified greater needs and therefore prolonged timescales although the original essence of the action remains the work around rectification of the matter has changed. To ensure this work continues, it has been cross-referenced in the ICO action plan with a new action raised in the Information Assurance Action Plan as the greater piece of ongoing work. For the purpose of the internal audit register, I would suggest that the RAG remains as amber as the action remains open.<br><br>Update 10/01/2022 – No change. Awaiting outcome of current audit and then will reassess.<br><br>Update 10/02/2022 – As above.<br><br>Update 20/04/2022 – As above.<br><br>Update 01/07/2022 – As above.<br><br>Update 02/09/2022 –<br><br>Risk: Controls, insufficient resourcing and backlogs. Also, ICO audit and additional reviews.<br><br>Recommendation: Focus on necessary actions regarding ICO requirements and audit action plan.<br><br>Response: ICO audit has now been closed with actions being addressed either directly or through other works completed. This doesn't mean there isn't further work to do. Information governance moves on and we are now measuring ourselves against the ICO Accountability tracker, this is highlighting new areas of focus, but we are separate to the risk raised here. | | |

| Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|
| | | | The last remaining actions from the audit were in relation to records management. As these actions were addressed additional risks were identified. These are now all being addressed through the force Record Manager, focusing on the force RoPA and Asset Register and what feeds into that and also comes out of the process this in line is informing the audit plan which is also addressing risks to Information Management.<br><br>The expansion of the MoPI team looking at the review, retention and deletion of force records is addressing the remaining concerns in relation to records management and although that team expansion is still in the pipeline the budget has been agreed. Estates are expanding the available work area and by the end of September 2022, with a view to being RRD compliant, particularly in legacy data by September 2026.<br><br>In relation to ICO associated work backlogs, there is no-longer a recordable risk for our force. There is of course always a risk of having backlogs and there is no pattern or trend in our work that allows for prediction and work planning. The current position, at today's date, we have only two overdue requests relating to this risk area.<br><br>With regard to RAG until the MoPI tram are in place and the project is up and running to address the remaining RM issues I would suggest that we still flag as an amber however all other elements, in my opinion are now green.<br><br>Timescale: For the remaining element I will put 01/11/22 as being able to report a position in relation to the MoPI team. | | |

| Observation/Risk | Recommendation | Priority | Management response | Timescale/responsibility | Status |
|---|---|---|---|---|---|
| | | | Update 24/11/2022 - The MoPI has started recruitment. A number of agency and FTC positions have been filled and are going through pre-employment checks. The reality is that post holders won't take up their positions until after Christmas now. There are still some vacancies to fill so recruitment is ongoing. To remain as amber.<br><br>Update 20/01/2023 – MoPI/Legacy Team has been recruited to. Start dates should fall within the next month at which point I would suggest that the work becomes BAU, and the risk will be ever reducing. Amber for now. Hope to sign off as green by 28/02/23.<br><br>Update 28/02/23 - The MoPI (Legacy Data Team) is now up and running with a supervisor in place to manage the work and continually measure and improve processes in place. The outcomes and productivity will be reported back through FAB via the Information Assurance paper which will be submitted for each meeting. Records Management, more specifically our MoPI and RRD was an area of risk generally. Although there is work to do, we have a Records Manager in place who is active, proactive and strategic in improving the force position in relation to records, we have a team whose specific goal is to improve the historic data position and the future position in future proofing our ability to manage data and we have a place in assurance boards for this to be managed. This work also supports Northants moving towards a better position in relation to the nation police data base landscape ensuring that up to date and reliable information is available and allowing for out of date and unreliable data to be removed. | | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | | | | I would propose that this risk can be moved to 'green' due to the steps taken for improvement and the provisions made for a better future position | | |

## 2021/22

## IT Security – April 2022

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **IT Health Check Remediation**<br>*Observation:* It should be noted that the GIRR is currently expired but has been submitted based on the July 2021 IT Health Check in common with similar forces. Following the July 2021 IT Health Check as of February 2022 the latest tracking figures had the following outstanding issues:<br>• 6 Critical<br>• 13 High<br>• 81 Medium<br>• 10 Low<br><br>We were informed that work was ongoing to address outstanding vulnerabilities, some of which require long term resolution and they were being actively tracked and monitored, but it was acknowledged that some critical and high issues remained.<br><br>*Risk:* Vulnerabilities go unresolved presenting risks to the IT security of the organisation. | Vulnerabilities should be addressed or further mitigated as soon as possible to support future GIRR accreditation. | 1 | I am satisfied that this audit report broadly reflects the current position, with some of the specifics having further improved since the Feb data was provided. Submission for GIRR was made in early February; any delay is now outside of our control due to the transition of NPIRMT into PDS. We are now expected to receive a response certificate by the end of May 22. Remaining Critical and High are regularly reviewed but all require significant work, such as major upgrades, but all are being progressed.<br><br>Update 27/06/2022 – As above.<br><br>Update 07/09/2022 – The HOB (Home Office Biometrics) CoCo was due to expire 18th August 2022. The Force Position confirmed to HOB we remained in the procurement stage for our ITHC with a date anticipated for end August beginning of September 2022 – leaving the force as non-compliant. NMC within force completes our internal vulnerability scanning. HOB have extended our CoCo certification for a further 6 months to allow the force a timeline to complete our ITHC. We have | April 2023<br><br>Information Security Officer | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | | | | been advised this has now been procured and we are just awaiting a date.<br><br>Update 24/11/2022 - The ITHC commenced at the beginning of November and is currently underway, as yet we have no further updates around this<br><br>Physical security – we had an increase of 1010 reports coming through over recent month with doors remaining open as individuals were leaving buildings.  There has been some work with Facilities around this with a push on staff completing ID checks also – design and reprographics have created new posters for around the Force as a whole.<br><br>Update 13/03/23 – The ITHC is complete. The RAP remains outstanding at this point. A new Vulnerability Working Group has been set up to work through the ITCH with priority focused towards the ITHC RAP.<br><br>Update 19/07/23 – The Vulnerability Working Group has been reinstated and progress on the ITHC RAP is expected soon. | | |

## Health & Safety Follow Up – July 2022

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **Health and Safety Policy Statement**<br>*Observation:* The Force maintain a Health and Safety Policy Statement, which sets out the Force's intentions and objectives with regard to Health and Safety.<br><br>The Health and Safety Manual states that "The Health and Safety Policy statement will be reviewed annually" | The Force should ensure that the review and resigning of the Health and Safety Policy statement is effectively planned and scheduled to prevent delays. | 2 | The Force can confirm that the Health and Safety Policy Statement for 2022 has been reviewed, updated, generated, and circulated to the 3 parties for signing. The Force can confirm that the statement has been signed by The Police, Fire and Crime | Action completed by 30th June 2022.<br><br>Health and Safety Manager. | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | and that will be "signed annually by The Police, Fire and Crime Commissioner, the Chief Constable and The Chief Fire Officer". <br><br> During the previous March 2021 audit, we were provided with an unsigned December 2020 statement, and were informed by the Health and Safety Manager that this was at that time in circulation to be signed by the relevant individuals. <br><br> At the time of this audit, it was noted that this iteration of the statement had been lost, and thus the most recent signed Health and Safety Policy Statement was that signed in November 2019. <br><br> Through discussions with the Health and Safety Manager, audit was informed that a new statement has been drafted, for review and is due to be signed in June 2022. <br><br> *Risk:* Where the Force's Health and Safety Policy statement is not regularly reviewed and updated, there is a risk that the statement contradicts the current practice or strategy regarding the H&S function at the Force. <br><br> Staff are unaware of the most current version of the statement, increasing the risk that incorrect procedures are followed. | The Force should ensure that the statement planned for implementation in June 2022 is saved and made readily available to all relevant individuals. | | Commissioner, the Chief Constable and The Chief Fire Officer and returned to the H&S Manager. <br><br> The statement has been scanned and is in the H&S files on the W drive and a hard copy is also kept centrally at Darby House in the charge of the H&S Manager. <br><br> Copies have been circulated to all deputy facilities managers to display at all PFCC properties. <br><br> Copies of the Health and Safety Policy and signed statement are available on the Health and Safety web pages. | | |
| 4.2 | **Health & Safety Manual** <br> *Observation:* During the previous audit, it was noted that the Force have a Health & Safety Manual that is the overarching guidance document. <br><br> However, several deficiencies were noted in the manual during the prior audit. As the manual has yet to be updated, the previous deficiencies remain. <br><br> Therefore, the following observations noted in Recommendation 4.2 of the previous audit remain: | The Force should ensure that the Health & Safety Manual is reviewed and updated. This should include referencing to the newly produced supporting procedures. | 2 | A full review of the health and safety manual has taken place in consultation with key stakeholders (including heads of department, Federation and Unison). Formal sign approval by Health and Safety Committee took place in May 2022. The committee approved the manual, and it has been uploaded onto the Force library and published on the Health and Safety web pages. | Action completed by 31st May 2022. <br><br> Health and Safety Manager. | |

| | | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|---|
| | | • *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.*<br>• Furthermore, there is no requirement included for a regular review and update of the manual.<br>Since the previous audit, the Force have produced standalone policies including Contractor Management and Occupational Driving to support the Health & Safety Manual, however these are not referenced within the manual.<br><br>Although it was noted through discussions with the Health and Safety Manager that a new policy document is being drafted for implementation in June 2022, at the time of this audit the Force still use the same Health & Safety Manual.<br><br>*Risk:* Insufficient guidance is provided to staff and officers in relation to health and safety.<br><br>The Force do not meet their health and safety objectives.<br><br>There is non-compliance to the joint health and safety policy statement. | | | Referenced materials for procedures and or/guidance is available and hyperlinked from the new Health and Safety manual to support users. | | |
| 4.3 | | **Accident Report System**<br>*Observation:* The Force use an internal accident reporting system, that has been developed by the ISD team at the Force, for staff to report any incidents or near misses.<br><br>Audit confirmed that the system has multiple stages for each accident raised. These include investigation, actions, review, and secondary investigation.<br><br>The initial investigation is work flowed to the individual's line manager, whilst any actions raised are work flowed to the individuals responsible for implementing that action. | The Force should liaise with the ISD team to ensure that the identified issue with bypassed review stage is addressed. | 3 | The Force have introduced an interim process, so all secondary investigations go to the Health and Safety Manager, D&T have been advised of the long-term change that is required and a submission for D&T developer time has been requested.<br><br>Health and Safety are awaiting the developer time to implement the long-term change to the process. This will involve adding another step for a final review step and closure. Once implemented, testing | December 2022<br><br>Health and Safety Manager | |

| Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| A system issue was noted when the investigations are not completed by the originally assigned investigator (line manager) a secondary investigator can be assigned. However, when this occurs the system bypasses the review stage.<br><br>Therefore, the accident could be closed off without the H&S Team carrying out the quality review.<br><br>*Risk:* Where accidents are not subject to review by the Health and Safety Manager or by administration staff, accidents may be treated inconsistently, and inappropriate resolutions and/or actions may be raised. | | | will be carried out before a final go live of the changes.<br><br>Update 16/09/2022 – A service request has been submitted to D&T and we are now waiting for some programmer time to resolve this issue. However, there are more critical issues being addressed at present, which are taking priority.<br><br>Update 24/11/2022 – As above.<br><br>Update 24/01/2023 – There is no change to the update of 16/09/2022.  Programmer time is still awaited.<br><br>Update 10/05/23 – the programmer has added an additional step after the Secondary Investigation for a review by the H&S Team prior to closing.  This has been tested and is now live | | |

## 2022/23

## Released Under Investigation Follow Up – June 2022

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| 4.1 | **Longstanding RUIs**<br>*Observation:* As per previous review, it was identified that it was necessary to prevent longstanding RUIs due to the negative effects they may present to afflicted individuals, particularly for those in the course of undergoing employment or other vetting processes. Below is a summary of the status of longstanding RUIs at the time of our audits.<br><br>| | RUI 1-2 Years | RUI > 2 Years |<br>|---|---|---|<br>| Apr 21 | 328 | 139 |<br>| May 22 | 242 | 113 |<br><br>While it is acknowledged that this is a reduction of 26 and 86 respectively, since April 2021, this remains a large number of individuals RUI'd for extended lengths of time.<br><br>Despite the introduction of a review process for longstanding RUI cases and subsequent chasing by the respective Chief Inspectors, these have not been operating effectively to make substantial progress against the backlog. We were informed that this was in part a result of the reviews no longer taking place due to the time they require, in combination with a prevailing culture of Northamptonshire officers to assign RUI to cases as the default.<br><br>It is noted that steps are being taken to automate sections of the review process for longstanding RUIs which should assist with addressing the backlog. This responsibility for review of such cases has been transferred to the relevant Chief Inspectors and their teams. | The Force should restart the review process for individuals that have been on RUI for longer than a year to ensure that the current backlog is significantly reduced.<br><br>The Force should actively monitor and report on the aged RUI's to ensure that the transfer of responsibility and ownership of the process for reducing longstanding RUI cases to individual Chief Inspectors is effective in reducing longstanding RUI's. | 1 | The force accepts this recommendation.<br><br>Update 14/09/2022 – The Aged RUIs will be reviewed twice yearly as part of the Senior Officer Review process to drive down the numbers. The numbers have been reducing gradually and the risk is not critical, so the current 28-day review process is sufficient to manage this risk.<br><br>Update 18/11/2022 - RUI's over 1year are to form the next Senior Crime Review process (December 2022) and then 6monthly. This will be completed, twice a year, where the force senior officers will review as many as cases over the year and will be allocated 5 occurrences to review. This will be in addition to supervisors completing their 28day reviews to ensure the cases are still being moved along, are not stagnating and have proper supervisory oversight. The objective will be to reduce this figure significantly.<br><br>Update 16/01/2023 – The Senior Crime Review process has commenced in January. The results/findings will be collated by Supt Tompkins in February and then updated on the next internal audit recommendations.<br><br>RUI data is now in the process of produced after Northants moved out of the region. C Supt Rymarz has a meeting on 17/01/23 with analytical team in order for this to be produced. | The first audit will be within 3 months.<br><br>December 2022<br><br>D/Supt Rich Tompkins | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | *Risk:* Individuals on longstanding RUI are not treated fairly and may present a risk of reputational damage to the Force. | | | CI's have been sent a spreadsheet of investigations where the suspect has been Released Under Investigation (RUI) for a period of over 1 year.<br><br>"I am contacting all of you to request that your supervisors review these cases to ensure they still have a RPOC and are in the public interest to proceed. It is possible that some cases just need writing up and filing, RUI's need finalising etc. This is hopefully already being completed during supervisory 28-day reviews but previous cases this was not always the case".<br><br>This will be repeated every quarter and the next one is set for February 2023.<br><br>Update 05/03/22 – RUI review as part of the Senior Officer Crime Review has been completed. The results are being compiled by Supt Tompkins and once completed will feed into the review.<br><br>The data set is now being compiled within Northants by our own team and not from a regional colleague. This will provide a change in data for example the old data set being used showed RUI drop significant. Upon the new data being completed it doubled back to pre-October 2022 figures.<br><br>A weekly meeting with custody is now set in place to review long term RUI's. This is as a direct result of data quality and RUI's where suspects have been transferred out of county not closed. | | |
| 4.2 | **RUI Concerns**<br>*Observation:* As per the recommendation from the August 2021 review, the Force have taken steps to ensure that RUI corrections identified, as part of the | The Force should record the type of error as part of the RUI Concerns Spreadsheet. These | 3 | The force accepts this recommendation. | Within 4 months. | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | fortnightly review, are recorded on a spreadsheet which will be distributed to Chief Inspectors to cascade to their teams.<br><br>IA reviewed the RUI Concerns spreadsheet from the first May fortnightly review and found that concerns had been logged, however there is no formalised procedure for identifying repeat errors and addressing these within further training materials.<br><br>As a consequence, root causes for RUI errors are not sufficiently remedied which may result in slower reduction in the rate of incorrect allocation of RUI to individuals by custody officers.<br><br>Risk: Repeated errors in processing RUI's are not identified and remedied. | recording of error types should be standardised as to allow for effective identification of common errors. Common errors should be utilised when designing future communications and training. | | Update 14/09/2022 – This will be part of the training and implementation plan introduced as part of the new Bail Reform Act 2022.<br><br>There are no control measures necessary to manage any risk.<br><br>Update 18/11/2022 – This is presently not being processed as Northamptonshire Police are not within the region for this data to be provided.<br><br>I understand the recommendation but found no value in completing this process previously. A request into the analytical team has been requested in order to support this recommendation and improve the effective identification of common errors. Common errors should be utilised when designing future communications and training.<br><br>Once developed the high threat harm risk cases will be reviewed by the respective CI and for the spreadsheet to be updated.<br><br>Update 16/01/2023 – This data set is now being discussed on 17/01/23 with the force analytical team. Once the data is developed the high threat harm risk cases will be reviewed by the respective CI and for the spreadsheet to be updated.<br><br><span style="color:green">Update 05/03/22 – Process now embedded as a fortnightly process with concerns saved for review. At this time there have been no repeat offenders of poor decision making.</span> | January 2023<br><br>DCI Andy Rogers | |
| 4.3 | **Training**<br>*Observation:* Subsequent to the 2021/22 review, the Force have proactively sought to increase the | | 3 | The force accepts this recommendation. | Within 4 months. | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | completion rates of NCALT Bail and RUI training by officers.<br><br>We reviewed the most recently requested training log and noted that substantial progress had been made to reduce the number of officers yet to complete training from 293 to 152 since the previous review. Whilst it is acknowledged that this demonstrates good progress against the recommendation, it was highlighted to Audit that there was no intention to further proactively pursue the completion of training via regular email chasers. This decision has been made with the expectation of changes to the Bail Act in October 2022, rendering existing training outdated.<br><br>Audit believe that it would be best practice to continue proactively increasing the completion rate for training to mitigate the risk of bail and RUI being administered inappropriately.<br><br>*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. | | Update 14/09/2022 – This will be part of the training and implementation plan introduced as part of the new Bail Reform Act 2022. There are no control measures necessary to manage any risk.<br><br>Update 18/11/2022 – The new Bail Reform Act 2022 is now live and as such the present action is not applicable. All Bail/RUI from the October 28th, 2022 is now on the new process. If the old training was repushed it would have a negative impact on the force's response to the new Bail Act and confuse officers.<br><br>The new Bail Act has a College of Police training video, and this is set to be taken to the force training panel.<br><br>Update 16/01/2023 – The force training panel have yet to provide an outcome and will be discussed at the next force training panel. | January 2023<br><br>DCI Andy Rogers | |

## Positive Action – March 2023

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| 4.1 | **Data Provision to the Positive Action Team**<br>*Observation:* The Positive Action Team require information regarding candidates and their progress from the Recruitment team on a regular basis to be able to identify candidates to contact regarding support. However, it was noted through a review of current processes that the Positive Action team does not always receive this data in a timely manner, which can lead to candidates not being offered support prior to some of the key steps in the recruitment pipeline. Additionally, the Positive Action team has discussed the requirement for more regular data being provided instead of just at the closing of application windows. | The Force/OPCC should consider implementing a data sharing process for the Positive Action team and Recruitment/HR teams to allow for the identification, support and tracking of candidates through the recruitment process by the Positive Action team | 2 | Accepted<br><br>Update 03/05/23 - The team now have access and have received some training on how to access applicants. There are a few tweaks to be made on Oleeo so that they can see all that they need to, but that is in process.<br><br>The team will be able to track applicants through their entire journey and will be able to identify candidates that could be | Workforce Planning Manager June 2023 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | This would allow the team to more clearly track candidate progress and provide feedback to the team of any hurdles/barriers to progression through the recruitment process. One way to facilitate this may be through giving the team read-only access to the recruitment platform, to allow them to identify relevant candidates and track their progress "live" and without making requests of other teams.<br>*Risk*: Positive action activity is not offered or provided to all relevant candidates in a timely manner to support them through the recruitment process. | | | offered additional support as soon as they apply for the role. The team will be able to keep themselves updated on where in the process the candidate is and will be also able to see where candidates they are supporting are dropping out of the process (including the reason) | | |

## Reasonable Adjustments – April 2023

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| 4.1 | **Completeness of records for TRAAs**<br>*Observation:* Where an individual applies for a reasonable adjustment and one is granted, the Force should ensure that a workplace adjustment passport is created, which represents a record of agreed workplace reasonable adjustments. Northamptonshire utilise a Tailored Reasonable Adjustment Agreement (TRAA) as their workplace adjustment passport, which includes details of the nature of the reasonable adjustments and the reasons for it.<br>All TRAAs (299 at time of audit) are held in a secure folder which audit verified was only accessible by HR. However, through discussions with the HR Business Partner and HR Change Manager, the Force were unable to provide assurance that the list was up to date, complete, and included TRAAs related to only current employees. Audit were advised that this was partly due to individuals having the capacity to download and create TRAAs with their line manager, without the knowledge of HR.<br>From review of the Reasonable Adjustment Guidance and TRAA template, we have noted inconsistent messaging regarding the requirement of individuals to share their TRAA. The Reasonable adjustments Guidance - FAQ states "A copy of the TRAA will be kept | The Force should clearly state in both guidance documents that, as per the Equalities Act 2010, an employer must only make adjustments where they are aware, or should reasonably be aware, that an individual has a disability.<br><br>The Force should ensure that TRAAs cannot be created without HR being notified of their existence.<br><br>A comprehensive reconciliation activity should immediately be carried out to ensure that all TRAAs are included on record, and that any obsolete TRAAs relating to individuals no longer employed by the Force are removed. This should be conducted on a regular basis following the initial activity. | 1 | In both the revised policy and the reasonable adjustments procedure document, it will state that in accordance with the Equality Act 2010 as an employer we can only make adjustments where we are aware or reasonably aware that an individual has a disability.<br><br>In terms of initial activity, the HR Business Support team will reconcile the TRAA forms within the current folder. Obsolete forms will be removed in accordance with the service policy for retention and destruction of records.<br><br>Update 10/05/23 - The Tailored Reasonable Adjustment form and supporting procedure has been reviewed and refreshed to include clarity over the duty of action as per the Equality Act 2010. College of Policing guidance on best practice for Reasonable Adjustments has been incorporated. | End of June 2023<br><br>HRBP to update policy document HR Business Change Manager to update TRAA form and procedure document<br><br>HR Business Support are tasked to reconcile all TRAA's on record, delete obsolete TRAA's.<br><br>By end of July 2023 HRBP and HR Business | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | by the employee, their line manager and Human Resources.". However, the TRAA template states both "By signing this declaration, I agree to share this information with people deemed necessary …. which includes HR and any current or future supervision or line management" but also "We encourage individuals to send a copy of their TRAA to HR to support the reasonable adjustment process. The TRAA is stored in a secure folder only accessed by HR Advisors and a RA flag is added to Unit 4 indicating they have a reasonable adjustment in place".<br>Similar findings were recorded in the Force's internal review of reasonable adjustments.<br>As per the Equalities Act 2010, an employer only has to make adjustments where they are aware or should reasonably be aware that you have a disability. The lack of clarity noted in the guidance and TRAAs may leave the Force exposed to litigation where TRAAs are created and not shared with HR.<br>*Risk:* The Force are unaware of the reasonable adjustments that under the Equality Act 2010 they have a duty to enact, leading to reputational damage and potential litigation. | | | A cleansing process is currently underway on existing TRAA forms to ensure these are updated on the new form and forms from staff who have left the Force are destroyed according to the Force's destruction policy.<br><br>The HR Hub has been set up to ensure that any new or updated TRAAs are allocated a review period when uploaded. This will ensure the Force has a full knowledge of how many TRAAs are active and how many are due for renewal.<br><br>Update 06/07/23 – Cleanse now completed<br><br>Agreed for closure at FAB 07/08/23 | Support<br><br>HR Business Support will assist in uploading reconciled TRAA's to the hub | |
| 4.2 | **Appropriateness of TRAAs**<br>*Observation:* Audit conducted a sample test of 20 TRAAs to confirm that the TRAAs had been appropriately completed, had been reviewed annually as required by the TRAA template and Reasonable Adjustments FAQ, and was aligned to best practice. Our review noted the following exceptions:<br>• In one instance a TRAA selected related to an individual who was deceased.<br>• In all instances there was no evidence that an annual review had taken place.<br>• The template used was inconsistent across the 20 TRAAs, and did not include a number of elements noted as best practice (see Sector Comparison), including but not limited to:<br>   o Preferred pronouns<br>   o Details of the individual's strengths, experience, skills and knowledge | The Force should review all TRAAs annually with the respective individual to ensure that the related reasonable adjustments are appropriate and effective in mitigating any disadvantage.<br><br>The Force should ensure that a consistent and updated template is used for all TRAAs. This template should be aligned to best practice outlined by the College of Policy, or similar reputable body. | 1 | The force will put in place an annual review of TRAA's in line with COP guidance, ensuring that HR then regularly report on the TRAA's we have in place to the Force Assurance Board in their quarterly meeting.<br><br>The annual review will ensure that the HR Advisers will write out to the individual and current line manager to review the arrangements in place to ensure that they are appropriate for role and mitigate potential disadvantage.<br><br>We will use the COP template to ensure that the TRAA covers all recommended best practice. | HR BP<br><br>HR Business Support Manager<br><br>By end of July 2023 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | o   A section clarifying how the information will be stored, how long for, who has access, and how and why they have access.<br>*Risk:* Reasonable adjustments are not regularly reviewed to assess whether they are still suitable, leading to unnecessary provision of reasonable adjustments or potential litigation where adjustments are inappropriate for an employee's requirements. | | | Update 10/05/23 - As above, the TRAA procedure and supporting documentation has been updated in accordance with the College of Policing best practice guidance. With the change in storage location to the HR Hub, a robust reporting function is in place which will allow for better overview and understanding of numbers of TRAAs in date and under review. A report has been devised to send to line managers and individuals to advise of review dates to ensure TRAAs are in date and fit for purpose.<br><br>Update 06/07/23 - Reasonable Adjustments area under Form 1478 replaced with 5 options covering DSE, Dyslexia, Stress Wellbeing, TRAA and Other requests now live so all RA requests are under one clear section on Forcenet. All old documentation has been removed from Forcenet.<br><br>Agreed for closure at FAB 07/08/23 | | |
| 4.3 | **Governance and Reporting**<br>*Observation:* The responsibility for processing reasonable adjustments is the HR department. It was noted that within the management of reasonable adjustments there is no regular monitoring or oversight of operations.<br>The Force operate three streams of reasonable adjustments; Dyslexia, Display Screen Equipment (DSE), and all other matters, which includes stress, flexible working, and mental health.<br>Whilst evidence was provided to support reporting to the Force Assurance Board regarding DSE and Dyslexia related reasonable adjustments, the HR Business Partner advised that no reporting occurred regarding the 'other' reasonable adjustments. However, there is no regular monitoring of the issues facing reasonable adjustments management. | The Force should ensure that, on a regular basis, HR related reasonable adjustments are discussed at an appropriate governance group and included as a regular item on the agenda.<br><br>Regular reporting packs regarding the performance of HR related reasonable adjustments should be presented to an appropriate governance group on a regular basis, these should be appropriately scrutinized, with an appropriate audit trail maintained. | 2 | Reporting is not currently in place in relation to Reasonable Adjustments.<br><br>We are working towards some KPI's as part of the ongoing review and ones currently identified are:<br><br>   Total number of TRAA's<br>   Number of TRAA's under review<br>   Number of TRAA's in date<br><br>The appropriate governance group for HR related reasonable adjustments is to the Force Assurance Board on a quarterly basis. | By end of July, once TRAA's are uploaded onto the Hub<br><br>HR Business Support | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | *Risk*: Roles and responsibilities regarding reasonable adjustments is unclear, leading to ineffective management of the function. The Force lack oversight regarding the performance of reasonable adjustments, inhibiting the capacity to identify and resolve areas of poor performance. | | | Data can also be provided to the People and Culture Board as part of the HR oversight report.<br><br>Refreshed corporate comms to be produced in relation to responsibilities of the business in relation to ensuring that processes are followed and adhered to.<br><br>Update 10/05/23 - The HR department provides an accountability scorecard as part of its monthly reporting to the ACO, Enabling Services. This will be reviewed as part of the overarching Reasonable Adjustment process review to ensure the KPIs supplied are relevant and consistent with the recommendations from Mazars.<br><br>Reporting function developed with DDaT on the HR Hub. Linked to 4.1 re cleansing of current TRAAs.<br><br>Update 06/07/23 - TRAA's to be uploaded to HR Hub with assistance of HR Business Support Team. Will further test reporting function when completed - on track for completion end of July 2023.<br><br>Update from FAB 07/08/23 – Await outcome of further testing before considering for closure. | | |
| 4.4 | **Policies and Procedures**<br>*Observation:* Audit reviewed the Force's policies and guidance related to reasonable adjustments to ensure that they were clear, consistent and clearly laid out roles and responsibilities. These included the Reasonable Adjustments Procedure, Reasonable Adjustments FAQ, Reasonable Adaptation Procedure, as well as various flow charts and the wider Health and Safety Policy.<br>Whilst we note that these are comprehensive in their detail of the reasonable adjustments process, the | As planned, the Force should develop a single policy that incorporates all details regarding the reasonable adjustments process. The Force should ensure that this is accessible to those with learning disabilities or other limitations that may impact the clarity of the policy. | 2 | A draft single policy for Reasonable Adjustments has been produced. This will be presented to the All Staff Networks meeting in May 2023, with opportunity for comment and feedback.<br><br>UNISON and the Police Federation will also have sight for comment. | Completed policy in place by end of June 2023<br><br>HR Business Partner<br>HR Change Manager | |

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| | large number of overlapping procedures do not create a clear and accessible picture of the process. This is especially important given those requiring information on the process might be those with learning difficulties.<br>Additionally, the policies do not clearly lay out the roles and responsibilities related to reasonable adjustments.<br>Finally, whilst the process map in place for DSE related reasonable adjustments included a review stage where the adjustment is not resolved following the initial assessment, a feedback process is not outlined for dyslexia or 'other' reasonable adjustments.<br>Within the Force's internal review, the need for a single policy has been noted.<br>*Risk:* The reasonable adjustments procedure is not accessible, leading to inconsistencies in the approach taken and creating difficulties in individuals to access reasonable adjustments for which the Force have a legal duty to provide.<br>A lack of clarity regarding the roles and responsibilities of the reasonable adjustments process leads to an inconsistent and inefficient approach. Individuals do not have the capacity to appeal against their reasonable adjustment, leading to potential litigation where the duty to make an adjustment has not been met. | The policy should outline the roles and responsibilities regarding reasonable adjustments and include details regarding the feedback process where individuals do not believe the assigned adjustments are appropriate to mitigate their disadvantage. | | The draft policy outlines roles and responsibilities, legislation, processes and feedback process. The conflicting information will be removed from the intranet.<br><br>This will be raised at the All staff network groups for discussion in May.<br><br>Update 10/05/23 – To be discussed at All Staff Network meeting on 10th May. Feedback will be gathered and any relevant changes made after the meeting.<br><br>Update 06/07/23 - Policies and procedures updated and published<br><br>Agreed for closure 07/08/23 | HR Business Partner July 2023 | |
| 4.5 | **Key Performance Indicators**<br>*Observation:* KPIs are a key tool in ensuring that reasonable adjustments are provided to individuals in a timely manner and ensuring that the responsible team are held accountable for consistent poor performance.<br>We note that whilst a 30-day KPI is tracked and reported on for DSE related reasonable adjustments, for reasonable adjustments that require a TRAA (Dyslexia and "Other"), there is no KPI in place that tracks the timeliness of delivery of reasonable adjustments.<br>*Risk:* The Force are unaware of instances where reasonable adjustments are not provided in a timely | The Force should develop a KPI related to the timeliness of implementation of reasonable adjustments. This should be reported on to an appropriate governance body on a regular basis. | 2 | As per 4.3 management response.<br><br>We have identified KPIs and will develop this as part of the cleansing, with a view to adding this to the enabling services HR scorecard as we as reporting to the Force Assurance Board.<br><br>Update 10/05/23 - Reporting function developed with DDaT on the HR Hub. Linked to 4.1 re cleansing of current TRAAs. | End of August 2023.<br><br>HR Business Support, HR Change Manager | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| | manner, leading to reputational damage and potential litigation from individuals. | | | Update 06/07/2 - TRAA's to be uploaded to HR Hub with assistance of HR Business Support Team. Will further test reporting function when completed. Also need to review accountability board scorecard KPI's to ensure these include TRAA and Dyslexia information- on track for completion end of August 2023 | | |
| 4.6 | **Training** Observation: Audit reviewed training files delivered by the Health and Safety Manager and noted that these provided appropriate detail regarding the cause of DSE related injuries, methods to improve working environments, as well as how to record risk assessment. However, whilst audit was advised by the HR Business Partner that all supervisors receive management training regarding Health and Safety and the HR process no evidence was provided of the training materials or training completion. Risk: Staff involved in the reasonable adjustments process are not operationally competent, leading to inappropriate adjustments being declared, increasing the likelihood of litigation from disadvantaged individuals. | The Force should ensure that all staff involved in the reasonable adjustments process are appropriately trained, and that records of the delivery of this training is maintained. | 3 | Ensure that the Reasonable adjustments process and policy understanding is covered within the HR section of supervisory and management training. Liaison with the Training and Development team to review information to be added to the Supervisory Handbook and any other relevant management guidance. Update 10/05/23 – Liaison with training team to ensure this is included in HR Sessions. Update 06/07/23 - On track to be completed by end of August 2023 | Senior HR Advisers and training team End of August 2023 | |
| 4.7 | **Benchmarking** Observation: Benchmarking activities are a useful tool in ensuring that current working practices are consistent with legal and regulatory requirements, as well as being aligned to well performing peers. We note that no such activities are conducted by Northants regarding their reasonable adjustment's activities Risk: The Force are unaware of the performance and appropriateness of their reasonable adjustments processes compared to peers and best practice, leading to instances of malpractice. | The Force should ensure that benchmarking activity is conducted on a regular basis. This should be done by comparing the Force against peers, and any organisations producing best practice guidance such as the College of Policing. | 3 | Liaison with the Performance and Demand Manager to understand how we might seek to benchmark against other Forces. Work towards achieving the disability confident employer level 3. Ensure that we benchmark against the COP guidance. Update 06/07/23 – On track to be completed by end of September | End of September 2023 HR Business Partner Senior Equalities Adviser | |

## **Data Quality – May 2023**

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| 4.1 | **Data Quality Training**<br>*Observation:* Data quality is integral to the integrity and validity of information used by the Force and OPFCC in both policing and non-policing operations. Therefore, it is important that all users who can create information are appropriately trained and have appropriate guidance to carry out this function. It has been noted that the training provided to users of specific systems (i.e., Unit4 and NICHE) includes limited inclusion for data quality and does not include any discussion regarding broader data quality issues or any of the impacts of inputting erroneous data. There is also no general training on data quality provided to staff and/or officers to support the limited data quality training provided within specific system training. And, as has been noted below, there only seems to be guidance documentation in place regarding data quality for NICHE and not other systems, such as Unit4.<br>Additionally, within some systems it is possible to link records and previous audits across different Forces and systems have noted that this can lead to data quality issues if not appropriately trained.<br>*Risk*: Incorrect data entry or linkage can lead to errors in operations and damage to reputation and/or finances. | The Force and OPFCC should implement data quality modules as part of key systems training (i.e., NICHE and/or Unit4) that covers general data quality issues, common errors within these systems and the impacts of data entry and/or record linkage errors. | 2 | The recommendation is accepted.<br><br>Data quality training and education will be provided on a wider basis. In order to meet this requirement, a plan of activities will be drawn up, with responsibilities for delivery across the organisation | Chief Digital Officer<br><br>December 2023 | |
| 4.2 | **Data Quality Benchmarking**<br>*Observation:* Benchmarking is an important tool for identifying areas of best practice and areas for improvement. Currently the Force engages with the Regional Data Quality team regarding data quality issues within the regional NICHE system and from the national PND Data Quality Dashboard. However, this information is not reported back into the Information Assurance Board to be utilised in the identification of areas of focus and does not inform data quality strategies within the Force.<br> *Risk:* The Force is unaware how it's performing in data quality and cannot identify areas of best practice, areas for improvement or lessons learned. | The Force should ensure that information from the Regional Data Quality team is reported to the Information Assurance Board and any issues are escalated as required to the FAB and/or JIAC.<br><br>Additionally, any issues, recommendations and/or learning presented should be reviewed by the Information Unit to determine how these can be rectified or implemented by the Force and/or OPFCC. | 2 | Recommendation is accepted.<br><br>Information received from the Regional Data Quality team will be included in Information Assurance reporting to FAB. | Chief Digital Officer<br><br>September 2023 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
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| 4.3 | **Quick Reference Guides**<br>*Observation:* Guidance documents provide quick and easy to understand information regarding individual topics. These are excellent formats for providing information regarding complex areas in small chunks, such as data quality for information recorded in NICHE. However, it has been noted that there is little information for other systems, such as Unit4, which could also be significantly impacted by erroneous data and/or poor data quality.<br>*Risk:* Incorrect data entry or linkage can lead to errors in operations and damage to reputation and/or finances. | The Force and OPFCC should create further guidance documents for each system in use to provide quick hints, tips and ""cheat sheets"" for ensuring data quality and integrity is maintained across all systems. This could include how to report data quality issues, how to record transactions in Unit4, etc. | 3 | Recommendation is accepted.<br><br>'Cheat Sheets' will be produced as part of the first recommendation. | Chief Digital Officer<br><br>December 2023 | |

## Risk Management – May 2023

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **Force: Risk Identification**<br>*Observation:* The risk management system should be based on a process of identifying the inherent risks, recording the current control measures in place to mitigate the risk and then, where the residual risk is above the organisation's risk appetite or target risk developing further controls to bring the risk into tolerance.<br>We noted that the Force's approach is focused on re-active incidents and therefore acts as an issue log as opposed to pro-active monitoring of inherent risks. For example, we reviewed the Custody Risk Register and noted the following:<br>• CUS 10 'Protocol Lighting at WWJC' is an issue identified with the lighting circuit that results loss of lighting.<br>• CUS 5 'Faulty affray alarms' is an issue with the alarms at the CJC not working.<br>Additionally, we noted that many of the risks identified in the Corporate Risk Register were issues that were requiring action rather than risks that required mitigation for example: | The Force should review the current risk registers and ensure that they accurately reflect the risk being posed to the Force, as opposed to issues that have crystallised.<br><br>The Force should ensure there is an appropriate review and consideration of the risks added to the risk register to ensure they are correctly documented in line with the Risk Management Procedure | 2 | The risk registers are intended to capture both risks and issues and this is clearly described in the Risk Management Procedures.<br><br>The process for reporting risks will be re-communicated to support the introduction of the new version of 4Risk and emphasis will be placed pro-active identification of risks.<br><br>All new risks for potential inclusion in the corporate risk register are reviewed by the Risk and Business Continuity Manager and then raised for discussion at the Force Assurance Board for a decision on whether they are added to the register.<br><br>Update 28/06/23 – Guidance notes for 4Risk produced and published. Comms issued on Force Orders to underline the | Risk and Business Continuity Manager<br><br>30 June 2023 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | • CRR 46 'MASH' identified in the risk description "that the volume of demand on the Multi-Agency Safeguarding Hub is increasing. There are challenges with the resources available to complete essential and time critical research". We reviewed the Corporate Risk Register on the 4Risk system and noted that the risk register was made up of majority highly scored risks that had crystalised instead of longer-term corporate risks. In conversation with risk owners, we noted that risks were mainly described as acute events that were crystalising unless mitigation intervened rather than horizon scanning and putting in place control frameworks to mitigate the risk. *Risk:* The Force fails to identify potential risks and design control frameworks ahead of time resulting in increased expenditure to manage crystallised risks. | | | need for future risks to be considered as well as current issues.  Comms also reinforce the use of e-form 1396 to report risks to ensure the correct information is collected.<br><br>Agreed for closure 07/08/23 | | |
| 4.2 | **Force: Operational Risk Management** *Observation:* In discussion with four managers and with the Strategic Development, Risk and Business Continuity Advisor we noted that there were differing approaches to managing the operational risk registers outside of the 4Risk system.<br><br>Whilst we noted that it was clear in each instance that risks were being mitigated the approach followed was not consistent with risk owners having latitude to manage risk registers based on their own approach, which links with Rec 4.1 above, with issues being recorded instead of risks. *Risk:* The Force fails to manage operational risk effectively. | The Force should adapt a standardised structure and approach to operational risk registers using the 4Risk system, this should ensure a consistent approach to recording risks | 2 | As above, the processes for reporting and recording risks will be re-communicated alongside the introduction of the new version of 4Risk.  Guidance notes will be produced, and additional training will be provided to users as required.<br><br>Update 28/06/23 – Guidance notes produced and published alongside reminder of the correct risk reporting process using e-form 1396.<br><br>Agreed for closure 07/08/23 | Risk and Business Continuity Manager<br><br>30 June 2023 | |
| 4.3 | **Force: Escalation of Operational risks** *Observation:* We noted within the Force's Risk Management Procedures that operational risks are escalated to the Corporate Risk Register based on the risk score with high and critical operational risks escalated to the Force Assurance Board and added to the Corporate Risk Register. | The Force should include all strategic risks regardless of risk score on the Corporate register. The risk escalation process should be updated to reflect the above approach. | 2 | The Risk Management Procedures will be updated to ensure that all strategic risks are considered for inclusion on the Corporate Risk Register.<br><br>Update 21/06/23 - Revised Policy and Procedures published on Policy Library | Risk and Business Continuity Manager<br><br>31 May 2023 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | We noted that this resulted in a Corporate Risk Register that constituted of high and critical operational risks rather than a focus on all the strategic risks that would impact the strategic objectives of the Force. *Risk:* The Force fails to undertaken effective strategic risk management. | | | | | |
| 4.4 | **OPFCC and Force: Risk scoring** *Observation:* We reviewed the Force's Corporate Risk Register, the OPFCC Risk Register and a sample of operational and project risk registers to ensure that in each case risks were scored consistently. We noted that the scoring was not applied consistently. For example, within the Corporate Risk Register CRR 17 that relates to Information Assurance had an inherent risk of 20 in October 2021, which was reduced to 12 in August 2022 with the residual risk score reduced from 12 to 6 with no change to the risk description, scoring rationale or risk controls in place. We noted that a review comment was included recommending the recommendation to be closed. We would expect to see the scoring rationale be outlined clearly within the risk register so that it is clear what the basis for scoring the risk is in terms of impact and likelihood. We noted that as part of each risk register that a scoring rationale was included. We reviewed the scoring rationales provided in the OPFCC, Force Corporate and example operational risk registers and noted that the section was completed inconsistently. We noted that instead of providing a rationale for the likelihood and impact score chosen and outlining this often the section was largely a qualitive statement on the potential impact of the risk. For example we noted that in the August 2022 Force Corporate Risk Register CRR40 "Single Online Home" a risk around updating the website had an inherent risk rating of 25. This compares to CRR 33 on case file quality where the inherent risk is recorded as 12. *Risk:* Inconsistent risk scoring results the Force and OPFCC failing to identify it's highest risks and ensuring proportionate mitigation actions are assigned. | The Force and OPFCC should ensure that the breakdown of the score is outlined within the Risk Rationale section on 4Risk and that this highlights the elements that drive the score. | 2 | FORCE All risks are scored against a set of fixed criteria covering multiple impact factors which are mainly qualitative so there will always be a degree of subjectivity. The scoring rationale field is intended to be a description of the impact and likelihood factors that have influenced the score. The guidance notes and training to support the new version of 4Risk will clarify the requirements for scoring. Update 28/06/23 – As above – Guidance notes have been produced and published and comms issued. Agreed for closure 07/08/23 OPFCC This is accepted by OPFCC and the following action will be taken. • Current recorded risks will be reviewed to ensure that there is consistency over scoring rationale and that rationale is present for all. • Directors in OPFCC who own and score risks will be advised on any new process or procedure and this will be reinforced at management meetings on a 6 weekly basis where the register is reviewed | Risk and Business Continuity Manager 30 June 2023 OPFCC Director of Delivery July 2023 | |

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| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | | | | OPFCC risk policy will be reviewed and where relevant reference and guidance to this inserted<br><br>09/08/23 - Complete | | |
| 4.5 | **Identification of risk mitigation controls**<br>*Observation:* We reviewed the Force's Corporate Risk Register, the OPFCC Risk Register and a sample of operational and project risk registers to ensure that in each case controls had been identified and recorded consistently.<br>We noted that a large number of risks had minimal controls identified against them. Additionally, we noted that the controls listed often referred to ongoing projects or actions and as such the control was not operational when entered into the risk register.<br>For example, we reviewed the Force's Corporate Risk CRR 20 that is in regard to FOI – SAR requests and noted that the only control listed was the proposed recruitment of additional resource expected to start in June 2019. We noted that no controls were listed around the Force's FOI policies or procedures, the implementation of an action plan to clear the backlog or the ongoing monitoring of FOI and SAR compliance that was included within the risk review detail comments. Instead, we note that updates are provided in comments.<br>Additionally, we reviewed the Operational Custody Risk Register and noted that Risk CUS 1 'Detainee Food Supply' around a lack of food supply to detainees was recorded as having an inherent risk score of 20 and a residual score of 8 with the only risk control stating that 'There were no existing controls because this situation had not occurred before'.<br>*Risk:* A lack of understanding of the control framework results in a failure in long term risk management. | The Force and OPFCC should ensure that controls listed are in place. Where actions are required to establish additional controls, these should be included and commented on as actions then once completed added as mitigating controls. | 2 | FORCE<br>Clarification on the use of controls and actions will be included in the updated guidance and training to support the new version of 4Risk<br><br>Update 28/06/23 – As above – Guidance notes have been produced and published and comms issued.<br><br>Agreed for closure 07/08/23<br><br><br>OPFCC<br>Noted and accepted<br>Weekly management meeting will review all current risks, make sure controls are appropriate and that they are in place and effective<br><br>09/08/23 - Complete | Risk and Business Continuity Manager<br><br>30 June 2023<br><br>OPFCC Director of Delivery July 2023 | |
| 4.6 | **Link to Strategic objectives**<br>*Observation:* We would expect best practice for risk management would be for the Strategic Risk Register to link explicitly to the strategic objectives of the organisation. | The OPFCC should ensure alignment of the strategic risks to the objectives outlined in the Police, Crime and Fire plan. | 3 | Accepted<br><br>Update 09/08/23 – Whilst accepted, there will be some risks that do not directly align | Director of Delivery<br><br>July 2023 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | We noted that the OPFCC risk register did not link directly to the key areas outlined in the Police Crime and Fire Plan. *Risk:* The OPFCC fails to achieve its strategic objectives. | | | with the Police, Fire and Crime Plan but which will still need to be recorded on the register.  Wherever appropriate risks will be aligned to strategic outcomes. - Complete | | |
| 4.7 | **Roles and responsibilities** *Observation:* We reviewed the Risk Management Procedures and noted that the document outlined the role of the Assistant Chief Officer including: <br>• Leading on Risk Management within the Force <br>• Chairing the Force Assurance Board <br>We reviewed the Force Assurance Board Terms of Reference and meeting agendas and noted that these stated that the Deputy Chief Constable chaired the meeting. *Risk:* Risk management activities are not undertaken effectively as a result of a lack of clear responsibility. | The Force should review its Risk Management Policy and Procedures to ensure that they reflect accurately the responsibilities associated with risk management. | 3 | The Terms of Reference for the Force Assurance Board have already been updated.  I presume this occurred due to the timing of the audit coinciding with the change of responsibility from DCC to ACO. | Complete | |

## Information Management – May 2023

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **Information Assets and Automated Decision Making** *Observation*: While we completed our audit and found that controls were in place, adequately designed and effective, it was noted that we had only reviewed a sample of the systems in use at the Force and/or OPFCC; and, that there was little knowledge of automated decision-making processes within information assets, indicating a lack of maturity regarding information assets across the Force and/or OPFCC. One particular issue was the lack of assessment of ADM within the current DPIA processes for new systems/activities within the Force and/or OPFCC. | The Force and OPFCC should conduct a review of all existing information assets by asset owners, guided by the Information Unit, to ensure that all ADM processes are identified and assessed. Additionally, it should be ensured that DPIAs and ROPAs are reviewed to ensure that the relevant questions are appropriately recorded. Upon completion of the review the | 2 | Northamptonshire Police to refresh their Asset Owner Register and audit the current RoPA details to identify areas for update and to ascertain any other areas of Automated Decision Making<br><br>DPIA Templates to be updated to specifically identify automated processes particularly for new projects and business processes.<br><br>Review and refresh Privacy Notice and policies | Data Protection & Information Unit Manager<br><br>31/01/2024<br><br>Data Protection & Information Unit Manager 30/11/2023<br><br>Data Protection & Information | |

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| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | This was noted in the DPIA for the recruitment system which did not include information regarding the automated processing within the eligibility sift. Additionally, Records of Processing Activities (ROPA) processes are used to detail the processing to be undertaken with personal data within systems and ADM is assessed using a single yes/no question and a free text box for comments. However, there is no requirement for this question to be answered and in cases reviewed, this reported back as "No Data". These documents are reviewed by the Information Unit and, if these questions are not required to be completed, they should be subject to greater scrutiny regarding this issue to ensure they are completed appropriately. Finally, it was also noted in both the Force's and OPFCC's privacy policies that an explicit assertion was made that no automated decision-making was undertaken on behalf of either organisation, which was clearly incorrect in respect of the recruitment platform. The phrasing also means it may be incorrect regarding automated decision-making undertaken by systems/platforms/processors outside of the Force's/OPFCC's knowledge.  *Risk*: Inappropriate processing of data using automated decision-making processes leading to regulatory action. | Force's and OPFCC's privacy policies should be updated in respect of automated decisions making. | | | Unit Manager 30/05/2024 | |

## IT Disaster Recovery – May 2023

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **IT Disaster Recovery Procedures** *Observation:*  There are no explicit procedures or runbooks relating to recovery in different disaster scenarios that may be required in the event DR is invoked. As Digital and Technology support both police and fire IT applications that are hosted on-site and in Azure, it is likely that interfaces between applications may be disrupted causing the corruption of data. | Disaster recovery procedures should be developed that set out the overall recovery process, responsibilities and unique activities/considerations that may be required in the event of a disaster, such as resynchronisation of interfaces | 1 | DR procedures will be developed for core systems in Fire and Police, based on the BCP priorities  . 1. Agree which systems are 'core' 2. Gain business agreement 3. Create delivery plan for development of the procedures | C Chambers, Chief Digital Officer  July 2023 September 2023 December 2023 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | Run-books should therefore define not just the technical steps to recovery such as reconfiguring the network and restoring data, but those steps necessary to re-establish the integrity of data and to recover services in an orderly way so as to optimise the speed of recovery.<br>We were informed that Force technicians can perform many recovery tasks such as restoration of data from backups; however, there are no procedures to cover those activities that only occur in a disaster.<br>*Risk*: The IT DR capability may not meet business requirements, which in a real disaster may lead to critical IT services either not being recovered on a timely basis or at all, thus causing significant impacts to Force operations. | | | | | |
| 4.2 | **IT Disaster Recovery Policy**<br>*Observation:* There is no IT DR policy in which governance or supporting frameworks are defined, that provide the requirements for ITDR such as regular testing, and the requirement to monitor the ITDR arrangements for systems provided to the Force by third parties.<br>*Risk:* In the absence of a defined and governed ITDR policy, the technical recovery capability may not support the Forces BCM programme effectively | The Force should review the content in the Business Continuity Management Policy and include specific guidance on the requirements for IT DR covering topics such as testing and monitoring of third parties.<br><br>The BCM Policy should be reviewed on an annual basis. The last review date was 16/11/2021. | 2 | The BC Policy and Procedures will be updated to include this.<br><br><br>The BCM Policy and Procedures were reviewed and updated in February 2023. The Policy Library sends reminders for them to be reviewed so this should already happen annually. | Force Risk and Business Continuity Manager and DDaT<br>31 August 23<br><br>Complete | |
| 4.3 | **Consolidated View of Continuity Objectives**<br>*Observation:* The results of the latest Business Impact Assessment (BIA) included in each department's Business Continuity Plan have not been consolidated into a critical list for review by IT management. The Business Continuity Management Plan for Information Services does not therefore document the results of the Business Impact Assessments across the Force and Fire Service to establish the high-level Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs) to assess whether these are satisfied by the recovery arrangements in place. | The results of the latest departmental Business Impact Assessment (BIA) should be consolidated and assessed to determine whether the requirements from the Force can be met by the ITDR arrangements.<br>The results of this exercise should be incorporated into an IT Disaster Recovery Plan and | 2 | The last BIA was conducted in 2018 so it would make sense to repeat that exercise before considering ITDR requirements | Risk and Business Continuity Manager November 23 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | *Risk:* The IT Disaster Recovery Plan does not meet the requirements of the Business Impact Analysis and the expectations of the Force | overall Business Continuity Plan to establish a "golden thread" between these two documents, and demonstrate that the requirements set out by the business for key processes in the BIA can be met by ITDR arrangements | | | | |
| 4.4 | **Risk Management**<br>*Observation:* Although there is a technology and digital risk register which covers a number of risks that the Information Services Department is likely to encounter, there are no risks related to potential threats to the availability of services and the adequacy of IT resilience / disaster recovery processes.<br>*Risk:* Management awareness of risks in relation to the potential threats to critical IT services may be limited or in relation to the effectiveness of IT DR arrangements, for example because fail-over arrangements have not been tested | The Force's risk register should include additional risks related to events that might trigger a disaster and the severity of their impact. These risks should have formal mitigation plans via controls already in place or the implementation of new controls where required | 2 | The Risk and Business Continuity Manager will discuss this with DDaT to complete a risk assessment which will then be shared with the Force Assurance Board for approval to be included on the force risks register<br><br>Update to FAB 070823 – Strong preventative and monitoring processes are already in place which mitigate most risks to IT services. It is not practical to record risks for every possible scenario that might disrupt services. As and when emerging threats are identified they will be assessed, and a risk recorded on the register if required. | Risk and Business Continuity Manager and DDaT<br>June 23 | |
| 4.5 | **Test Planning**<br>*Observation:* The Force do not have a standardised approach to testing. There is no overarching disaster recovery testing strategy in place and no tests have occurred beyond that done for the fire service relocation.<br>We were informed that there is some doubt that Oracle backups could be recovered within the RTO expected by the Force, but this concern has not been validated.<br>*Risk:* The lack of a defined testing strategy could lead inefficiencies in the recovery process which would in turn lead to inadequacies of the wider Force's business requirements | A strategy for ITDR testing should be developed that reflects the operational challenges of testing DR arrangements while at the same time maintaining operational services.<br>Based on this an annual plan of disaster recovery tests should be maintained that that cover all services deemed critical to the Force. The plan should include services supported by failover arrangements as well as those recovered from backup. | | Strategy for ITDR will be written and taken to relevant governance groups for approval<br><br>Annual plan for testing will be drawn up, based on the audit recommendations. | C Chambers, Chief Digital Officer December 2023<br><br>C Chambers, March 2024 | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | | Tests conducted should verify that services can be recovered within the RTO expected by Force departments.<br>The development of disaster recovery procedures (see 4.1) should accommodate steps to test the failover of systems in an orderly manner so as to minimise disruption to the delivery of these services to Force employees | | | | |
| 4.6 | **Updates on the status of DR Arrangements**<br>*Observation:* There are no formal updates to business continuity stakeholders such as the emergency planning team on the adequacy of disaster recovery arrangements.<br>*Risk:* The wider business are unaware of the Force's disaster recovery arrangements and therefore whether these adequately meet their requirements | The Force should implement formal arrangements to ensure that that business continuity stakeholders such as the emergency planning team are updated upon the adequacy of IT resilience and disaster recovery arrangements. | 3 | The strategy detailed in the previous recommendation will include formal arrangements for reporting to key stakeholders, ideally via a governance group that is already in existence. | C Chambers, Chief Digital Officer<br><br>December 2023 | |

## Regional Collaboration Audits

### 2022/23

| AUDIT | DATE | GRADE | RECOMMENDATIONS MADE | | |
|---|---|---|---|---|---|
| | | | Priority 1 | Priority 2 | Priority 3 |
| Governance | September 2022 | Significant Assurance | 0 | 0 | 2 |
| Business Continuity | September 2022 | Satisfactory Assurance | 0 | 1 | 0 |
| Risk Management | September 2022 | Satisfactory Assurance | 0 | 1 | 1 |

### 2022/23

### Governance – September 2022

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **Section 22 Agreement** Section 22 of the Police Act agreement enables chief officers of police and local policing bodies as defined in that Act and other parties to make an agreement about the discharge of functions by officers and staff where it is in the interests of the efficiency or effectiveness of their own and other police force areas. It is therefore the underpinning legal documents that sets out how the East Midlands Police Forces set up collaborative units. Following review of the Section 22 Collaboration Agreement from 2020 we confirmed that it includes sections on governance and accountability, and financial contribution. Decision-making, legal duties, workforce arrangements, and performance and reporting are all included within other sections of the agreement but there is no explicit section committed to them. Through discussion with management, we were informed that the Section 22 agreement was reviewed | EMSLDH should consider adding sections to the Section 22 Collaboration Agreement in respect of decision-making, legal duties, workforce arrangements, and performance and reporting where applicable. For those areas where it is not feasible to dedicate an explicit section on each, it would be beneficial to include additional details on them in the Agreement. | 3 | EMSLDH should consider whether specific sections should be added to the Section 22 Collaboration Agreement in respect of decision-making, legal duties, workforce arrangements, and performance and reporting or detailed as such within the agreement. Update 24/11/2022 - This matter was considered at the Quarterly Regional L&D Management Board chaired by ACO Alastair Kelly 4th November 2022. Following consultation with Legal, CFO's and members of the Management Board it was agreed that no amendments to the should be made to the structure of EMSLDH's S22 agreement. Rationale is the template used by EMSLDH is consistent with other regional S22 agreements and other | Paper to be tabled at the Regional L&D Management Board on the 4th of November 2022 for consideration. | |

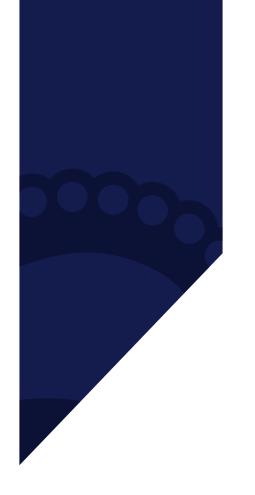| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | every three years and these changes should be made at the next review.<br><br>*Risk:* Not all elements are appropriately discussed in the Section 22 Agreement and will be inadequately addressed by the unit. | | | national collaboration agreements.  No further action. | | |
| 4.2 | **Decision-Making Responsibilities**<br>The EMSLDH Organisation Governance Chart for senior management details the various roles that are carried out across the Unit.<br>However, our review highlighted that there is a lack of clarity on the decision-making responsibilities for each of the roles that are documented within the chart.<br><br>Therefore, it is unclear what decision making is able to be carried out by the unit.<br><br>*Risk:* Decision-making responsibilities are not effectively communicated across the unit and the decision-making process is inefficient and costly for the unit. | Decision-making responsibilities should be added to the EMSLDH Organisation Governance Chart for senior management. | 3 | We support this recommendation and will be providing a paper to the Regional L&D Management Board on the 4th of November 2022 to include decision making responsibilities as part of our Organisation Governance Structure.<br><br>Update 24/11/2022 - At the Regional L&D Management Board on the 4th of November 2022 the Head of EMSLDH was tasked with updating the governance structure to include decision making responsibilities.<br><br>Update 17/05/23 – The governance structure has been updated – complete. | Paper to be tabled at the Regional L&D Management Board on the 4$^{th}$ of November 2022 for consideration. | |

## Business Continuity – September 2022

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **Business Continuity Test Plans**<br>From our testing, we noted that there was a lack of regular testing to ensure that the Business Continuity Plans remain fit for purpose. We found that there were plans for EMSOU to be included on the Nottinghamshire testing schedule for business continuity however, there have been significant delays in this being implemented.<br>As per the previous recommendation 3.3, the lack of a testing schedule for business continuity plans was a previously identified weakness. | EMSOU should introduce a testing schedule whereby its business continuity plans will undergo regular testing. | 2 | It was originally intended that EMSOU BC tests would fall within the Nottinghamshire Police calendar. However, due to workload this has not been possible. Going forward EMSOU will now set up its own testing calendar with assistance from Nottinghamshire Police. This will ensure that all areas of EMSOU business are routinely tested. Each HOD & the Head of | BSU Manager – Calendar to be in place by end of Dec 2022. | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | *Risk:* The Business Continuity Plans are not fit for purpose. | | | Unit will be consulted during the testing calendar.<br><br>Update 05/06/2023 – A testing schedule is now in place and supported by Leics. Principal Health & Safety Advisor. | | |

## Risk Management – September 2022

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| 4.1 | **Risk Management Policy**<br>We reviewed the risk management policy which was last reviewed in March 2021 by the Head of Finance and noted that this policy has not been reviewed in the recent 12 months.<br><br>In addition, we found that the process for assigning risk owners is not explicitly outlined in the policy. Moreover, as referred to above it is unclear what the expectations is in regard to 'departmental risk registers' across the EMSOU Unit.<br><br>Furthermore, it was noted that the process for the escalation of departmental risks could have greater clarity in the policy.<br><br>*Risk:* The Risk Management policy contains outdated information, and the process of allocating risk owners is not consistent across the unit. | EMSOU should review its Risk Management policy and include additional detail to the policy about the process of the allocation of risk owners.<br>The policy should also be updated to clearly state the risk registers that should be in place and how risk registers should be aligned across the unit. In addition, there should be greater detail added to the policy in regard to the process for the escalation of departmental risks. | 2 | A) The Risk Management Policy has now been updated to include the allocation of risk owner's procedure. See section 5.5<br><br>B) Section 1.3 has been added to the policy to identify which Risk Registers are required<br><br>C) The escalation process is outlined in Section 7.2 | Complete | |
| 4.2 | **Risk Appetite**<br>We noted that EMSOU SOC do not have a clearly defined risk appetite within their Risk Policy. A defined risk appetite would allow the unit to incorporate an acceptable/target score into their risk registers which in turn would provide greater clarity on how the unit is effectively managing its identified risks<br>Any approach would have to be done in alignment with the five forces, however the opportunity to implement this should be explores. | EMSOU should discuss with the Forces how they could approach risk appetite. | 3 | This has been discussed with the Risk Manager at Leics Police, who lead on Risk as per the S22 agreement.<br><br>It felt that there should not be an acceptable risk appetite level as this may mean that risks are not controlled appropriately or accordingly. | Complete | |

| | Observation/Risk | Recommendation | Priority | Management response | Timescale/ responsibility | Status |
|---|---|---|---|---|---|---|
| | *Risk:* EMSOU do not manage its risks appropriately and mitigating controls are ineffective in reducing the Force's risk levels. | | | | | |

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# Joint Independent Audit Committee:

## HMICFRS Recommendations Update

September 2023

Business Lead: Sarah Peart

Senior Lead Sponsor: Colleen Rattigan

Version 1.0

**NORTHAMPTONSHIRE**
**POLICE**
Fighting Crime. Protecting People.

**The purpose of this report is to update the Joint Independent Audit Committee on the Northamptonshire Police's progress with regards to the recommendations in the 2021 HMICFRS PEEL Review as well the current 2023 PEEL Inspection.**

Introduction:

The Force was subject to an HMICFRS PEEL inspection in 2021. The inspection took place over a few weeks during which the performance of the force was assessed against 10 of the 12 core inspection questions. They identified the force as a 'Adequate' in 4 areas and 'Requires Improvement' in 6 areas and noted 19 Areas for Improvement (AFI).

Business Leads were identified to own and deliver improvements against specific AFIs with a named Chief Officer who has strategic responsibility and oversight. The management of all AFIs sits within the Strategy and Innovation Unit where information and updates are readily available to Business Leads and the organisation, via a shared portal on the Force Intranet page.

HMICFRS commenced the 2023 PEEL Inspection earlier this year. As part of their scoping, information gathering and meetings, they have revisited the previous AFI's. The first 'in person' meeting took place in early 2023 whereby the HMICFRS were presented updates against each AFI. Since then, they have completed the all their PEEL Interviews and Focus Groups, and observed numerous meetings.

The Strategic Briefing is planned in for early September, with the 2-week final inspection period taking place between 11th – 22nd September 2023.

The HMICFRS have formerly closed 3 AFIs with 4 being considered for closure. The remainder are being considered as part of the 2023 PEEL Inspection.

# Northamptonshire Police HMICFRS PEEL Assessment

## 2021/22

## Our judgments

Our inspection assessed how good Northamptonshire Police is in 12 areas of policing. We make graded judgments in 10 of these 12 as follows:

| Outstanding | Good | Adequate | Requires improvement | Inadequate |
|---|---|---|---|---|
| | | Preventing crime | Treatment of the public | |
| | | Investigating crime | Responding to the public | |
| | | Supporting victims | Protecting vulnerable people | |
| | | Disrupting serious organised crime | Managing offenders | |
| | | | Developing a positive workplace | |
| | | | Good use of resources | |

NORTHAMPTONSHIRE POLICE

# HMICFRS PEEL AFIs – Governance

| AFI | HMICFRS assessment | SRO | Governance |
|---|---|---|---|
| AFI 1: The force should make sure that its crime allocation policy works to provide the best service for victims, especially vulnerable victims. | Reviewed as part of PEEL 2023 | ACC Balhatchet | N/A – monitored as BAU |
| AFI 2: The force should develop a cohesive strategy to integrate its community engagement activities, to ensure the needs of all communities, both geographic and demographic, are identified and addressed. | Additional meetings to be attended | ACC Tuckley | NPT Board |
| AFI 3: The force should make sure officers are sufficiently trained and confident in how to use stop and search fairly and appropriately, and that this knowledge is applied during encounters. | Reviewed as part of PEEL 2023 | ACC Tuckley | Use of Powers Board |
| AFI 4: The force should improve its external scrutiny processes for its use of force to ensure that it is being used fairly and appropriately. | Completed | ACC Tuckley | NPT Board |
| AFI 5: Northamptonshire Police should make sure its problem-solving fully involves its partner organisations, and is regularly audited, assessed and, where successful, formally acknowledged and recognised. | Reviewed as part of PEEL 2023 | ACC Tuckley | NPT Board |
| AFI 6: The force should improve its workforce's wellbeing by ensuring demand is equitably distributed and managed. | Reviewed as part of PEEL 2023 | ACO Bullen | Strategic Planning Board/People and Culture (wellbeing link). |
| AFI 7: The force should develop an effective digital strategy to make sure it can retrieve evidence from mobile phones, computers and other electronic devices quickly enough to avoid delaying investigations. | Reviewed as part of PEEL 2023 | ACC Balhatchet | Justice Board |
| AFI 8: The force should maximise its opportunities to engage with and obtain feedback from victims to drive service improvements. | Reviewed as part of PEEL 2023 | ACC Balhatchet | Confidence and Satisfaction Board |
| AFI 9: The force should review caller data to make sure that its operating practices enable all repeat and vulnerable victims to be identified, recorded and appropriately supported. | Reviewed as part of PEEL 2023 | ACC Tuckley | Vulnerability Board |
| AFI 10: To reduce victimisation and future demand, the force should speed up its plans for integrated offender management. This should include lifetime offender management for serious and organised criminals | Reviewed as part of PEEL 2023 | ACC Balhatchet | SOC & Serious Violence Board |

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| AFI | Self Assessment | SRO | Governance |
|---|---|---|---|
| AFI 11: The force should review its current and future investment in digital capabilities for the management of sexual offenders and violent offenders (MOSOVO) and its police online investigations team (POLIT) in order to reduce the risk of harm to the public from sexual offenders. | Reviewed as part of PEEL 2023 | ACC Balhatchet | SOC & Serious Violence Board |
| AFI 12: The force should improve its response to serious and organised crime by providing lead responsible officers with the skills, training, and support they need to perform their role effectively. | To be reviewed | ACC Balhatchet | N/a - monitor as BAU |
| AFI 13: The force should make full use the expertise of financial investigators to identify and disrupt offenders engaged in organised crime. | To be reviewed | ACC Balhatchet | Strategic Ops Board |
| AFI 14: The force should work with the local resilience forum to ensure that non crime strategic policing threats are identified and have clear governance, and should plan exercises to test preparedness | To be reviewed | ACC Tuckley | Strategic Ops Board |
| AFI 15: Northamptonshire Police should develop its own Armed Policing Strategic Threat and Risk Assessment (APSTRA) in line with national directions. | Completed | ACC Tuckley | N/a - monitor as BAU |
| AFI 16: The force needs to clarify the accreditation standards for firearms commanders. | Completed | ACC Tuckley | N/a - monitor as BAU |
| AFI 17: The force should improve recruitment and retention through targeted activity to make sure the workforce is representative of its local community. | Reviewed as part of PEEL 2023 | ACO Bullen | People and Culture Board |
| AFI 18: The force should make sure that the needs and skills of all its workforce are comprehensively identified, understood, and maintained. | Reviewed as part of PEEL 2023 | ACO Bullen | People and Culture Board |
| AFI 19: The force should improve its change management practices by: <br>• identifying criteria for evaluation and business benefits from the outset; <br>• accurately identifying and managing interdependencies; <br>• regularly assessing progress, including the impact on workforce wellbeing; <br>• tracking benefits and making sure they are realised; and conducting post-implementation reviews. | Reviewed as part of PEEL 2023 | ACO Bullen | Change Delivery and/or Strategic Planning |

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# HMICFRS 2023 PEEL

The force created a HMICFRS readiness programme in 2022 which delivered expansive review work; 8 out of 9 areas of the new PEEL Assessment Framework have had reviews undertaken and each PAF question has an action plan against a set of recommendations.

Each command had a HMICFRS Lead, two Inspectors seconded to work full time supporting the continuous improvement of this work until September 2023 when the PEEL inspection takes place. In addition to this a Senior Change Manager in HR & The Strategy and Innovation Unit led on enabling and corporate force level actions.

This model of delivery for preparedness has worked well and established posts have now been created to continue this activity once the inspection has concluded.

Proud to **be**
Proud to **serve**
PEEL23

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# Expectations from HMICFRS in updating progress on AFIs

HMICFRS have documented all AFIs and recommendations, resulting from numerous inspections, on the HMICFRS Monitoring Portal.

In January 2023, the portal and expectations changed; the HMICFRS has introduced a process for forces to be able to evidence completion against each outstanding AFI and recommendation.  There are 4 levels.

## Follow Up Levels

**Level 1**
No recorded follow up required.
**Record closed**

**Level 2**
**Forces are able to close records** when they have completed the work, including uploading a letter signed by the Chief Constable.

**Level 3**
**Force self-certifies** that the recommendation is complete, including uploading a letter signed by the Chief Constable. Follow-up/ verification via the **next relevant planned inspection**

**Level 4**
**No force self-certification.** Follow-up work conducted via **further bespoke fieldwork**, with additional support/inspection when appropriate.

In most cases will be for forces moved to Engage

NORTHAMPTONSHIRE **POLICE**

This new approach to signing off AFIs is designed to put the responsibility upon forces to provide the necessary evidence via the new portal, with a supporting letter signed by the Chief Constable to outline confidence in all action being taken and the AFI being satisfied.

- Level 2 AFIs and recommendations will close upon the evidence being uploaded.

- Level 3 AFIs and recommendations will require validation from the HMICFRS Force Liaison Lead before being closed.

**All 19 AFIs for Northamptonshire Police have been set at level 3.**

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# Previous HMICFRS National and Thematic reports

The force is required to provide updates against all previous National and Thematic reports, which set out a number of AFIs and Recommendations. Historically updates were provided directly to the HMICFRS Force Liaison Lead (FLL).  However forces are now required to use HMICFRS portal, which is managed by HMICFRS.  Forces can provide updates directly onto this system.  Below is a screen grab of the AFIs and Recommendations for Northamptonshire Police; this is not an updated position i.e there are no open 'cause of concern' matters for the force.  This is to be updated by HMICFRS.

**Record tracking**

|  | OPEN | CLOSED | TOTAL |
|---|---|---|---|
| Report | – | – | 84 |
| Cause of Concern | 11 | 9 | 20 |
| Recommendation Level 1 | 0 | 1 | 1 |
| Recommendation Level 2 | 107 | 0 | 107 |
| Recommendation Level 3 | 43 | 0 | 43 |
| Recommendation Level 4 | 0 | 0 | 0 |
| AFI Level 1 | 0 | 8 | 8 |
| AFI Level 2 | 8 | 0 | 8 |
| AFI Level 3 | 23 | 2 | 25 |
| AFI Level 4 | 0 | 0 | 0 |
| AFI Level 0 | 0 | 26 | 26 |
| Recommendation Level 0 | 0 | 224 | 224 |

View all records

The review work has been completed within the Strategy and Innovation Unit, with almost all AFIs and Recommendations now having business led updates for each with the majority having been completed.  The dates of the above reports range from 2018 to 2022.

These are due to be presented to the Chief Constable for formal sign off.  It is anticipated that these will be completed by the end of the calendar year.

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**NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER,**

**NORTHAMPTONSHIRE POLICE and**

**NORTHAMPTONSHIRE COMMISSIONER FIRE AND RESCUE AUTHORITY**

**JOINT INDEPENDENT AUDIT COMMITTEE**

**13th September 2023**

| REPORT BY | Helen King Chief Finance Officer and Phil Pells T/ACFO |
|---|---|
| SUBJECT | Update on Fraud and Corruption Controls and Processes |
| RECOMMENDATION | To consider the report |

## 1    PURPOSE OF THE REPORT

1.1    This report provides the Committee with updated details of standards and robust processes and procedures Northamptonshire Fire & Rescue Service (NFRS) currently has in place to identify and mitigate the likelihood of fraud.

## 2    NATIONAL ARRANGEMENTS

2.1    Northamptonshire Fire & Rescue Service has fully adopted the National Fire Chiefs Council (NFCC) Natonal Leadership Framework. This framework is part of the NFCC People Strategy and defines the leadership behaviours required for roles within the Fire and Rescue Service. The behaviours complement the Fire and Rescue Service Core Code of Ethics which support the way we want to do things, and which we all hold ourselves accountable against. Additonally the framework set out "Contra indicators" across each quadrant of the framework; Personal Impact, Outstanding Leadership, Service Delivery and Organisational Effectiveness.

2.2    The behaviours are utilised and assessed as part of all staff talent and progression processes, discussed in annual appraisals and in 2023 within strategic leaders 360

degree feedback supporting personal development reviews, which all contribute to the assurance against defined expected levels of performance and behaviours.

2.3 All staff are expected to adhere to the behaviours relevant to their role for the purpose of performance expectations, including the evaluation via appraisal processes.

2.4 In May 2021 NFRS adopted the Code of Ethics Fire Standard. The desired outcome of this standard is to ensure that "A fire and rescue service which has embedded and is committed to the ethical principles and professional behaviours contained in the Core Code of Ethics (Core Code) and in so doing generates a more positive working culture and continuously improves the quality of service to the public. This is evidenced by the attitudes and conduct of those who lead and all who work for, or on behalf of, the service and that the service operates according to corporate ethical business practices".

2.5 The benefits of embedding the Core Code of Ethics is:

- Achieve greater consistency in ethical and professional behaviour throughout the service
- Generates a more positive working culture, which embraces learning and is transparent and accountable
- Improve trust in and reputation of the service
- Enable all those who work for, or on behalf of, to challenge inappropriate behaviour and hold others to account for their actions
- Improve the recruitment and retention of a workforce that is representative of the community it serves
- Improve governance and leadership of the service

2.6 The Code of Ethics Fire Standard reflects the following legislation:

- Equality Act - Public Sector Equality Duty
- Local Audit and Accountability Act
- The Accounts and Audits Regulations

2.7 The Core Code of ethics has 5 themes; **Putting our communities first, Integrity, Dignity and Respect, Leadership, Equality, diversity and inclusion.**
See fig 1 below

## Putting our communities first

We put the interests of the public, the community, and service users first.

## Integrity

We act with integrity including being open, honest, and consistent in everything that we do.

## Dignity and respect

We treat people with dignity and respect, making decisions objectively based on evidence, without discrimination or bias.

## Leadership

We are all positive role models, always demonstrating flexible and resilient leadership.

We are all accountable for everything we do and challenge all behaviour that falls short of the highest standards.

## Equality, diversity, and inclusion (EDI)

We continually recognise and promote the value of EDI, both within the FRS and the wider communities in which we serve.

We stand against all forms of discrimination, create equal opportunities, promote equality, foster good relations, and celebrate difference.

*Fig 1*

2.8   NFRS continues to fully embed the Core Code of Ethics into every aspect of its organisational delivery, corporately and how we lead and develop our staff and operational firefighting activity.

2.9   The NFCC Leadership Framework with the associated behaviours and the Core Code of Ethics have replaced the previous "Service Values".

2.10  In December 2022 the Fire Standards Board issued the "Leading the Service" standard. The desired outcomes of this standard are to ensure "A fire and rescue service where everyone works together to keep people safe, protecting life and property and delivering excellence to its community and that's its community has confidence and trust in the service to prepare for and respond to emergencies". Specific relevant objectives include, continuously evaluating its performance to ensure it remains efficient, effective and compliant with legislation and standards and put controls and processes in place so that it can effectively monitor and manage finances and corporate risks.

Specific relevant benefits include, improved governance and leadership of the service and reduction of organisational risk and improved efficiencies, effectiveness, productivity and organisational adaptability. The service is committed to fully implementing all objectives within this Fire Standard, with

governance of the gap analysis and monitoring of improvements of full compliance via the "Leading the Service" Fire Standard working group chaired by Assistant Chief Officer – Service Development.

## 3 LOCAL ARRANGEMENTS

### 3.1 Code of Conduct

3.1.1 NFRS's Code of Conduct policy sets out the general standards expected of all employees, these are in addition to any rules which apply in service areas. The code is not exhaustive and all staff are required to read and adhere to in conjunction with other service policies.

3.1.1.1 The public have the right to expect the highest standards of integrity from our employees. Employees are required to:

- Always conduct themselves in a proper manner
- Not allow personal or private interests influence their conduct
- Not do anything as an employee which they could not justify to the Service
- Inform management of any breach of standards or procedure without fear of recrimination, if appropriate employees should use policy A52 – Whistleblowing
- Engage in any investigations about actual or potential breaches of this code

    If employees fail to follow this code they may be liable to disciplinary action which could lead to termination of employment.

## 4 NATIONAL FRAUD INITIATIVE

4.1 Since 1996 the National Fraud Initiative (NFI) has been undertaken which is, an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. This includes NFI participant bodies such as Fire and Rescue Authorities, Police Forces and OPCC/OPFCCs, Community Rehabilitation Companies, as well as local councils and several private sector bodies.

4.2 NFI data matching plays an important role in protecting the public purse against fraud.

4.3 For nearly two decades, this has been run every two years to help detect and prevent fraud as fraud can happen anywhere and fraudsters often target different organisations at the same time, using the same fraudulent details or identities. The NFI can help tackle this by comparing information held by organisations to identify potential fraud and overpayment.

4.4 A match does not automatically mean fraud. Often, there may be an explanation for a data match that prompts bodies to update their records and to improve their systems.

4.5 In 2002, NCFRA took part in the second exercise held since the governance transfer. Prior to that, Fire would previously have been included in NFI as part of Northamptonshire County Council.

4.6 The Internal Audit Service co-ordinated the arrangements on behalf of NCFRA; for both the 2020 and 2022 initiatives. The Joint Head of Finance for Policer and Fire and the Joint Finance team worked with the service to review any areas highlighted as part of the national exercise to be investigated further.

4.7 No concerns or anomalies were raised to the S151 officer from this review and the Internal Audit Team provided anti-fraud updates as appropriate in their update reports to the JIAC.

4.8 Data provided includes payroll, pensions and suppliers' data and notifications were sent and a notice published on the website.

4.9 Data matching showing little or no fraud and error can provide bodies with assurances about the effectiveness of their control arrangements. It also strengthens the evidence for the body's annual governance statement.

4.10 In 2022/23, the national review lead to several records that required review and each one was reviewed by finance and where appropriate the operational lead in detail. This included;
   • Employees or pensioners who were in receipt of two or more incomes, no issues were identified;
   • Suppliers records with duplicated information, no issues were identified; &
   • Duplicate payments to suppliers, no issues were identified.

## 5    LOCAL POLICIES AND PROCEDURES

5.1 Several policies and procedures are in place which relate to managing integrity of Firefighters, Retained Firefighters and Staff to which all individuals are required to adhere. These include:

• A51 - Bribery Act Compliance
• A6 - Code of Conduct
• A52 - Whistleblowing
• E28 - Alcohol & Drugs (Substance Misuse)
• A14 - Petty Cash/Imprest policy
• A15 - Government Procurement Cards
• A18 - Customer Interaction
• A23 - Disciplinary Procedure
• A26 - Resolving Workplace concerns
• A26 - Grievance Resolution Procedure and Guidelines

5.2 All Policies, procedures and guidance documents are available to staff on 'Fireplace', the Service intranet.

5.3 The Service induction process for all new starters comprises a structured programme of learning to enable all to become familiar with role, responsibilities and the context in which they are working for the Service. Knowledge and understanding of organisational policies, procedures and core code of ethics form an important early requirement of the induction process.

5.4 The service recognises that a positive whistleblowing culture leads to good governance arrangements in any organisation.

5.5 To support the whistleblowing policy and provide a greater level of confidentiality and reassurance for staff, the Service has enhanced how staff can raise a concern and provide safe and confidential advice to all staff about what to do if they have witnessed wrong doing in the workplace. This includes the internal "Flag it!" reporting mechanism and also "FRS Speak Up" service provided by Crimestoppers.

**6 TRI-PARTY CORPORATE GOVERNANCE FRAMEWORK INCLUDING CONTRACT PROCEDURE RULES AND STANDING ORDERS**

6.1 The NCFRA Corporate Governance Framework (CGF) was established on 1/1/19 and was reviewed to reflect all three organisations of: PFCC/CC and NCFRA in May 2023.

6.2 The CGF sets out extensive arrangements with relation to several important areas which includes governance, risk, financial planning and contract procedures rules and standing orders, as well as prevention of Fraud and Corruption.

6.3 The Corporate Governance Framework also sets out the requirements for the S151 Chief Finance Officer and Head of Internal Audit in respect of any potential Fraud and Corruption.

6.4 In respect of Contract standing orders and procurement specifically, in relation to managing fraud it covers:

- Confidentiality and Disclosure of Interest;
- Use of Contractors Services, Gifts and Hospitality;
- Corporate Supply Arrangements;
- Tendering Procedures for the Supply of Goods and Services; and
- Auditing.

6.5 A procurement card policy is in place, with authorisation controls over limits and spending and the transactions are closely reviewed by the Joint Finance Team and the Commercial Team to ensure that procurement cards are not being used to short circuit the correct Procurement processes and that NCFRA are not incurring costs are higher than they would be through normal audited processes. This is more of a responsibility to the taxpayer than an integrity issue, but the two are linked.

## 7 INTERNAL AND EXTERNAL AUDITS

7.1 Internal financial audits which would highlight any potentially fraudulent activity are conducted by the Internal Audit team throughout the year and the Audit Plan is informed by the risk Register.

7.2 At the year-end the Head of Internal Audit issues an audit opinion on the control framework and assurances in place. This report is used to inform the Annual Governance Statement as contained within the Statement of Accounts.

7.3 The 2022/23 annual audit opinion assessed the control environment as "Good". This opinion showed was an improvement on previous year's satisfactory assessments, reflecting the progress in developing internal controls since the first report in 2020.

7.4 The report was considered at the JIAC in July 2023. It is available on the OPFCC website within the July 2023 Internal Audit papers.

7.5 External audits which scrutinise NCFRA's accounting procedures and which would identify and mitigate the likelihood of fraud are conducted by the accountants Ernst & Young annually. The most up to date audited set of accounts are 2021/22 and are available on the OPFCC website.

## 8 HER MAJESTY'S INSPECTORATE OF CONSTABULARY AND FIRE AND RESCUE SERVICES (HMICFRS) INSPECTIONS

8.1 During 2021/22 HMICFRS undertook its second full inspection of UK Fire and Rescue Services.

### 8.1.1 Efficiency

8.1.1.1 The inspectorate indicate that an efficient fire and rescue service will manage its budget and spend money properly and appropriately. The FRS has financial controls and financial risk control mechanisms to reduce the risk of inappropriate use of public money.

8.1.1.2 For our last inspection the inspectorate did not identify any issues with financial control, financial risk control mechanisms or any inappropriate use of public money.

### 8.1.2 People

8.1.2.1 The inspectorate indicate that a fire and rescue service that looks after its people should be able to provide an effective service to its community. It should offer a range of services to make its communities safer. This will include developing and maintaining a workforce that is professional, resilient, skilled, flexible and diverse. The service's leaders should be positive role models, and this should be reflected in the behaviour of the workforce.

8.1.2.2    Following inspection, the inspectorate reported that Northamptonshire Fire and Rescue Service required improvement in this area.

8.1.2.3    Greater workforce awareness of the benefits of diversity, understanding positive action, challenging of inappropriate behaviour and timely application of its grievance processes provide the predominant focus for the improvements required for the Service within this area.

8.1.2.4    The Service has developed and published an extensive action plan to further embed improvements within this area.

8.1.2.5    The inspectorate did not raise any concerns in relation to Fraud or corruption.

## 9    Summary

9.1    This report provides an annual update on Fraud and Corruption Prevention arrangements and processes in NCFRA.

**AGENDA ITEM: 9**

**NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER,
NORTHAMPTONSHIRE POLICE and
NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE
JOINT INDEPENDENT AUDIT COMMITTEE
13 SEPTEMBER 2023**

| REPORT BY | Vaughan Ashcroft |
|---|---|
| **SUBJECT** | Joint Budget and MTFP Process and Plan 2024/25 – Update and Timetable |
| **RECOMMENDATION** | To consider the report |

## 1. Purpose of the Report

1.1. To update JIAC on the 2024/25 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. A full review was carried out and is being presented at the Accountability Boards in September 2023.

2.2. The full Joint Budget Strategy and Guidance paper has been produced to give context to the 2024/25 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 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 2024/25 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 them and should support delivery of the 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 in the 2023/24 Police, Fire and Crime Panel budget reports in each organisation and updated in Q2.

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. As part of this, [in Police] budget holders are being assisted by Finance Specialists to identify indicative savings options and ideas for innovation, to be scrutinised by Chief Officers. In light of the interim arrangement for the Chief Fire Officer, it is suggested that a similar piece of work will be undertaken next year for Fire if the process in Police is successful.

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 budget proposals 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 split between each organisation and in comparison to operational budgets.

3.10. Unavoidable budget variations will be separately identified to those discretionary pressures that are a result of internally agreed/implemented changes in each organisation. In doing so, it will be easier to assess which pressures are within or outside the control of the organisations.

## 4. MTFP Summary and Assumptions

4.1. The MTFP that was built and approved as part of the 2024/24 budgeting process was based on prudent grant and inflationary assumptions, and has since been updated.

4.2. In both Police and Fire, it was projected that whilst the budget could be balanced in the first 3 years, this would require some drawing from reserves or savings to be achieved from 2024/24 onwards.

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

4.4. There remains uncertainty around rates of inflation, council tax receipts and government funding and a number of additional scenarios will be modelled to scope the potential impact. These will explore the varying effect of some material uncertainties which could include:

4.4.1. Inflation across both pay and non-pay budgets, exceeding all previous assumptions (in line with the national picture)

4.4.2. Collection Fund Deficits as a result of fluctuating collection rates

4.4.3. Business Rate Deficits as a result of fluctuating collection rates [Fire]

4.4.4. Impact on tax base growth

4.4.5. Recruitment and retention assumptions

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

4.5. The assumed annual precept increases in the MTFPs are:

4.5.1. Police – 3.41% (£10.00) in 24/25, 1.99% per year thereafter

4.5.2. Fire – 2.99% (£2.19) in 24/25, 1.99% per year thereafter

4.6. The impact of pay award announcements since budget-setting (including the 7% on officer pay) are now factored into the MTFP, along with confirmed additional funding.

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

4.8. 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.

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

4.10. General inflation will be based on fixed rate assumptions.

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

4.12. Prior to the full detailed update as part of the budget process, the S151 Officers will outline a sensitivity analysis together with the high level MTFP positions for the two organisations with the PFCC, Chief Constable and Chief Fire Officer in early November 2023. This will enable a common understanding of the key pressures, messages and challenges and support targeted consultation and lobbying throughout the Budget and Precept process.

## 5. Pressures and Savings

5.1. The Commissioner issued budget conditions to both organisations, which included strategic outcome requirements for the year, the efficiency target and agreed investment monies.

5.2. There were a number of pressures and investment areas identified when the budget was originally approved, which will be reviewed and built into the base where appropriate/authorised to do so.

5.3. The agreed pay award increases will be built in where known, and future increases reviewed in light of these.

5.4. As a planning assumption, any savings on capital financing budgets resulting from slippage in the capital programme may 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. Scenarios will be modelled to provide options and costed establishment levels, to provide a basis for discussion should funding settlement be unfavourable in light of other pressures.

## 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:

- **13th September 2023** – JIAC Meeting to receive an overview of the budget and MTFP process

- **30th November 2023** – Police, Fire and Crime Panel consider PFCC early thoughts on the proposed precept intentions

- **12th December 2023** – PFCC at Accountability Board to consider early indications

- December 2023 to January 2024 – PFCC consults on potential levels of precept following draft settlement

- **9th January 2024** – PFCC at Accountability Board to agree proposed budget

- XX January 2024 – Budget and Precept Considerations workshops held with the Police, Fire and Crime Panel, Parish Councillors and Northamptonshire MPs

- **6th February 2024** – Police, Fire and Crime Panel to consider proposed precept

## 7. Conclusion

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

7.2. The 2024/25 surpluses/deficits could vary greatly as a result of the national inflation situation, council tax receipts and central funding, so the budget needs to be built with these challenges in mind and sensitivity analysis used to until figures are determined. As such, options will need to be available to reduce the budget requirement should the funding envelope be insufficient, or investment is required.

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 completed/shared | 01/09/23 | VA |
| Budget templates distributed for completion | 08/09/23 | SC/VA |
| Team Briefing on Budget Build | 07/09/23 | VA |
| Capital – Templates shared with budget holders for updates | 16/08/23 | MS |
| Capital – Budget holder meetings commence | 21/08/23 | MS |
| Deadline for JIAC Papers | 30/08/23 | ALL |
| Capital – Review meeting. Detailed challenge of proposals | 07/09/23 | MS |
| JIAC Consider 2023/24 Budget & MTFP Process | 13/09/23 | VA |
| Capital Budgeting – Reports distributed for ACO sign-off meeting | 27/09/23 | MS |
| Capital Budgeting – Revised capital programme sign-off by ACO | 04/10/23 | VA |
| Police/Fire Staff reconciled and updated on Excel templates | 22/09/23 | SC/NA |
| NFRS Senior Management Team Meeting | 02/10/23 | |
| Capital Budgeting – Final programme to be shared with PFCC S151 | 16/10/23 | MS |
| OPFCC Directors budget proposals due | 06/10/23 | OPFCC |
| Accountability Board | 10/10/23 | |
| Budget bids completed by Finance Advisors | 06/10/23 | SC/NA |
| First level of scrutiny by Finance supervisors | 09/10/23-13/10/23 | SC/NA |
| Consolidation of devolved budgets into Master Model | 09/10/23-20/10/23 | SC/NA |
| Estates Board | 18/10/23 | |
| Capital Programme (S151 sign-off) | 19/10/23 | MS/NA |
| Agreement of 3-way cross-charging | 20/10/23 | HK/VA |
| 2023 Government Budget Announcement | Oct TBC | |
| Force Draft Budget discussed by S151s | 31/10/23 | VA/HK |
| Final Draft OPFCC Budgets | 31/10/23 | OPFCC/HK |
| Budget/MTFP Briefing to Chiefs | Sep 23 and then AB | HK/VA/NA |
| Draft Treasury Management Strategy shared with OPFCC | 03/11/23 | VA/NA/DC |
| NFRS Senior Management Team Meeting | 06/11/23 | |
| Updated draft Budget & MTFP to be shared with OPFCC (both Police & Fire) | 14/11/23 | VA |
| Accountability Board | 14/11/23 | |
| Joint CC/PCC Board – submission of the Collaborative budgets and PCC fund requests | 31/10/23 | |
| Deadline for Police, Fire and Crime Panel Papers | 22/11/23 | HK |
| Finalise draft budget proposals and reports | 30/10/23-24/11/23 | VA (Force) HK (OPFCC) |
| Strategic Planning Board (Police) | 23/11/23 | |
| Deadline for JIAC papers | 24/11/23 | ALL |
| Provisional Police Settlement Announced | Mid-Dec | HOME OFFICE/DLUHC |

| | | |
|---|---|---|
| Police, Fire and Crime Panel – Budget Monitoring and budget update (as at Q2) and PFCC's precept intentions | 30/11/23 | HK |
| NFRS Senior Management Team Meeting | 04/12/23 | |
| Regional PCC Board (PFCC only) | TBC | |
| Accountability Boards – Consider:<br>Force/Fire budget proposals (pending final settlement) | 12/12/23 (papers 06/12/23) | VA |
| JIAC | 06/12/23 | |
| EM CFO/FD & Resources Board | 04/01/24 | |
| Accountability Boards – Agree:<br>Force/Fire budget 2024/25<br>Capital Programme<br>Treasury Management Strategy<br>Reserves Strategy | 09/01/24 | <br>VA/HK<br>VA/HK<br>VA/HK<br>VA/HK |
| Draw the line on Council Tax Changes/Taxbase to finalise total budget and requirement | 12/01/24 | HK/VA |
| Preliminary Budget Briefing to Police, Fire and Crime Panel | 16/01/24 | HK/VA/NA |
| Police, Fire and Crime Panel Papers finalised | 29/01/24 | HK/ALL |
| Joint CC/PCC Board – review of 2024/25 budgets if not previously agreed | 23/01/24 | |
| Statutory Date for CT Surplus and Taxbase Confirmations | 31/01/24 | LAs |
| Police, Fire and Crime Panel consider proposed budget and precept, Capital Programme and associated strategies | 06/02/24 | HK/PCP |
| Police, Fire and Crime Panel Response to Budget | 15/02/24 | PCP |
| PFCC Issues Precept | 28/02/24 | HK |
| Advise of Grant and Council Tax Settlement Dates and Amounts | 28/02/24 | HK |
| Issue Budgets to Budget Holders | 29/03/24 | NA/VA |

**Joint Independent Audit Committee**

**13th September 2023**

| REPORT BY | OPFCC/NCFRA Chief Finance Officer |
|---|---|
| SUBJECT | Joint Independent Audit Committee (JIAC) - Agenda Plan – Updated April 2023 |
| RECOMMENDATION | To discuss the agenda plan |

1. **Background**

1.1   The agenda plan incorporates statutory, good practice and agreed scrutiny items.

1.2   Dates for the March 2024 and July 2024 are currently being discussed with officers and JIAC Chair.

# ROLLING AGENDA PLAN 2023-24

| | | frequency required | 13th September 2023 | 6th December 2023 | 1st November 2023 Fire Accounts Workshop | 15th December 2023 PFCC and CC Accounts Workshop | March 2024 | July 2024 |
|---|---|---|---|---|---|---|---|---|
| | Confirmed agenda to be circulated | | 31/07/2023 | 20//10/2023 | | | | |
| | Deadline for reports to be submitted | | 30/08/2023 | 24/11/2023 | | | | |
| | Papers to be circulated | | 06/09/2023 | 29/11/2023 | | | | |
| Public | Apologies | every meeting | Apologies | Apologies | | | Apologies | Apologies |
| Public | Declarations | every meeting | 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 |
| | JIAC annual report | Annually | | | | | | JIAC annual report |
| 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 – written End Annual report |
| Public | Internal Auditor reports (progress) | every meeting | Internal Auditor progress reports | Internal Auditor progress reports | | | Internal Auditor progress reports | Internal Auditor progress reports |
| Public | Internal Audit Plan and Year End Report | twice a year for NFRS and PCC & CC | | | | | Internal Audit Procurement 2023/24 and Plans update | Year End Reports 2022/23 |
| | | | | | | | | Internal Audit Plans 2023/24 NCFRA, PFCC and CC |
| Public | Update on Implementation of internal audit recommendations | twice a year for NFRS and PCC & CC | Audit implementation update of internal audit recommendations PFCC and CC | Audit implementation update of internal audit recommendations NFRS | | | Audit implementation update of internal audit recommendations PFCC and CC | Audit implementation update of internal audit recommendations NFRS |
| Public | HMICFRS updates | 1 per year per organisation | CC - HMICFRS update | NFRS – HMICFRS Update | | | CC - HMICFRS update | NFRS – HMICFRS Update |

| | | frequency required | 13th September 2023 | 6th December 2023 | 1st November 2023 Fire Accounts Workshop | 15th December 2023 PFCC and CC Accounts Workshop | March 2024 | July 2024 |
|---|---|---|---|---|---|---|---|---|
| Restricted | Risk register update (including current risk policy as an appendix) | | PFCC Risk register (including current risk policy as appendix) | CC Risk register (including current risk policy as appendix) | | | NCFRA Risk Register (including current risk policy as an appendix) | |
| Public | Fraud and Corruption: Controls and processes | Once a year for NFRS and PCC & CC | *NFRS - Fraud and Corruption: Controls and processes* | *Policing - Fraud and Corruption: Controls and processes* | | | | |
| 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 | | | | | |
| Public | Statement of accounts | annually for all (subject to audit timescales) | External Audit Update | External Audit Update | | | External Audit Update | External Audit Update |
| Public | Treasury Management Strategy | annually for all | | | | | NCFRA, CC and PFCC - Treasury Management Strategy | |
| Public | Attendance of PCC, CC and CFO | annually for all | | | | | | |
| Restricted | Enabling Services (including new system arrangements) | twice a year | Enabling services update | | | | Enabling services update | |
| Restricted | Benefits realisation | | | Benefits realisation (PB) | | | | Benefits realisation (PB) |
| Restricted | Systems implementation | | | | | | | Verbal update – systems implementation (including review of new finance systems) |