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

JOINT INDEPENDENT AUDIT COMMITTEE

2nd October 2024 10.00-13.00

Microsoft Teams virtual meeting
Hill Room Darby House

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

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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 (p5)	Meetings and Action log 17th July	Chair	Reports	10:20
4 (p14)	Internal Auditor Reports	Mazars	Report	10:25
5 (p40)	External Audit update	EY	Report	10:35
6 (p62)	External Audit update	Grant Thornton	Report	10:40
7 (p95)	Audit implementation update of internal audit recommendations PFCC and CC	RB	Report	10:55
8 (p144)	HMICFRS update - CC	CR	Report	11:05
9 (p151)	NFRS Fraud and Corruption – controls and processes	VA/ ST/ PP/ LJ	Report	11:20
10 (p159)	Budget Plan and MTFP process and plan update and timetable - CC and PFCC - NFRS	VA/ NA	Report	11:40
11 (p168)	Agenda Plan	VA	Report	12:00
12	AOB	Chair	Verbal	12:10
13	Confidential items – any	Chair	Verbal	12:20
	Resolution to exclude the public	Chair	Verbal	12:25
	Items for which the public be excluded from the meeting: In respect of the following items the Chair may move the resolution set out below on the grounds that if the public were present it would be likely that exempt information (information regarded as private for the purposes of the Local Government Act 1972) would be disclosed to them: *"That under Section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that if the public were present it would be likely that exempt information under Part 1 of Schedule 12A of the Act of the descriptions against each item would be disclosed to them".*			
14 (p171)	PFCC Risk Register (including current risk policy as appendix)	PF	Report	12:30
	Future Meetings held in public 10am-13.00pm: - 4th December 2024 (10:30-13:30) - 19th March 2025 - 9th July 2025 Future Workshops not held in public: o Accounts workshops 5th November (fire) 6th November (police)			

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

Mrs A Vujcich

* * * * *

Joint Independent Audit Committee (JIAC) ACTION LOG – 17th July 2024

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

Vaughan Ashcroft – Chief Finance Officer OPFCC and NCFRA (VA), Paul Bullen - Assistant Chief Officer Enabling Services (PB); Kate Osborne Project Support Officer OPFCC (KO); Ro Cutler (RC); Lisa Jackson Business Services Area Manager NCFRA (LJ) Nick Alexander – Joint Head of Finance (NA); Julie Oliver (JO) ; Clare Chambers (CC)

Internal Audit Mazars – Alexander Campbell (AC); Sarah Knowles

External Audit – EY – Elizabeth Jackson (EJ)

External Audit – Grant Thornton - Laureline Griffiths (LG); Siobhan Barnard (SB)

Agenda	Issue	Actions	Comments/ actions
1	Welcome and apologies		**Apologies –** Jonny Bugg OPFCC CEO (JB)
2	Declarations of Interests		None
3	Meeting Log and Actions – 13th March		1. Mazars update on recruitment and staffing – yes on track
4	JIAC Annual Report		1. Content with items that occurred this year. 2. Objectives from members for this year completed. 3. JIAC is at full compliment and content that good skill coverage. 4. AB – all happy to approve? All affirmative.

5	Internal Auditor Progress report including 2024/25 Internal Audit Plans		1. AC presenting progress report – only refers to 24/25 plan. Only thing from 23/24 are copies of reports not yet seen by JIAC
			2. Detailed findings in appendix A1
			3. Questions: - pg 40 – JH – NCFRA – 89% ? AC - there is one recommendation that wasn't agreed. Low priority recommendations. Round sign off of audit trail.
			4. ABr – expenses – due date March 2025. How many claims are there is it a big problem? Why is it going to take so long to put an additional check and balance in place? – NA – all expenses are retrospective it's a historical set up. Ongoing issue that officers are aware of. VA and NA offered reassurance to members regarding the process around checking expenses. This is ongoing. Nothing identified has been claimed fraudulently. If this occurred the process would be reassessed.
			5. AB – overpayment of salary – yet not be able to reclaim the money? – NA – historic debts that transferred from MFSS – contact or lack of contact reasons there are these charges. But there will always be overpayments due to staff movements. NA – some have payment plans, very few are written off.
			6. AB – joint identity access management plan?
			7. AV – pg 63 – finding two – concerns around MFA not being enabled for fire service? Medium priority over high given the risk? – AC – in process of rollout so it hadn't been implemented fully. Not available across the entire service. AB – is the Sept date when it should be rolled out – CC – difficulty in fire service – lots of people use personal devices to access things (inc. rota). In order to implement fully would need be issued with equipment or have MFA installed on their personal device. Problems
		Action: update required in October JIAC – CC/PB	8. AV – 30th Sept – "the intention… but full implementation" – is September to do everything? CC – issue if we cannot get LFB agreement or executive support what happens then – we will see. ACTION – update required at October JIAC
			9. AV – network security audit – active directory not being monitored ? – CC – absolutely is top priority. However – where joint department, the fire service infrastructure and cyber protection hasn't been the same as police. There has been massive improvements but not at end of journey.
			10. AV – access reviews? Is there something that can be done to tackle high risk accounts in the interim? – CC – constantly reviewing what we are doing to protect resilience. Sometimes these happen not as a result of an audit action. If there is an opportunity to do things sooner we will. Always looking to make sure we can improve things for both services.

		ACTION: updates regarding simulation/ penetration testing after these have taken place – CC/ PB	11. JH – is a potential solution to have as a requirement to have secure access on personal devices for new starters? RC – HR question? 12. PB – personal devices can only access duty information. So it is organisational data rather than public sensitive information. Fire sector as a whole is immature relating to all things cyber security. 13. AV – verifying risk – assuming accounts are externally accessible? Yes – has there been simulation / penetration test? – Yes – CC every time new system goes live there are IT health tests. – penetration test this calendar year – request updates ACTION 14. AB good to get all 10 reports out for this meeting 15. AB – happy to note progress made. 16. Pg 68 – June dates – JO – for fire they will be in the Fire Audit update in this meeting. 17. Annual report for Fire – 18. SK these present our audit opinions 2023.24 – opinion part of whole framework of assurance and can input into annual governance statements. 19. Section 2 – overall audit opinion – Moderate assurance. – second highest level. Positive assurance option 20. Section 3 – set out all the work completed alongside assurance opinion issued 21. Section 4 – recommendations mentioned previously about non accepted recommendations 22. Section 5 – all reports finalised. Are missing benchmarking section – this is not relevant for fire as it is the first year for fire. 23. Question – EW – what happens if low priority recommendations are not accepted? – SK – collaborative approach. If they don't feel it is cost effective or worth time? Would this effect opinion – only in case for high priority risk. 24. Annual report for CC and OPFCC 25. Moderate assurance opinion. 26. Section 3 – work carried out against opinion. Only 2 limited assurance. 27. Section 5- compares the plan against budget – 3 audits deferred into 24.25 plan. One already completed at this time

		ACTION – AC to update wording in middle paragraph regarding benchmarking.	28. There is enough work completed to still give overall assurance opinion 29. Benchmarking – middle paragraph – wording needs updating. 30. From the comparison very few high priority, more moderate, and fewer limited. 31. AV – assurance level – same for business continuity and another – curious around why these are different? What goes into overall assurance opinion? – SK appendix A1 – looks at gradings to try and explain how overall opinions are formed. 32. EW – concerns about contingency plans? – AC – in terms of contingency planning, SK always do follow up on limited assurance reports. EW – updating of plans rather than content. AC – this will be contained in the content of business continuity report. 33. PB – we are not surprised to see high priority or limited assurances as the plans are to target these areas. More worried if everything is great as we are selecting areas to audit. 34. AB – what was the overall opinion last year? – same 35. VA gave thanks to Mazars for the timely submission of the draft reports to allow good timeframe options.
6	External Auditor Progress – EY Police Annual Report VFM Interim Fire Annual Report VFM Interim	**ACTION – EJ – issue police report by end July.**	1. Fire – take fire reports as read 2. EY perspective satisfied 3. Procedures around account have been sent. 4. EJ – 21.22, 22.23 – spanner in the works due to election about new way forward in place. Suspect won't be different to previous proposals. 5. We are expecting new backstop date to be issued (2 years police, 1 year fire) 6. Police report in draft – to be issued by end of July 7. EJ – need to speak to VA and NA around previous chief constable exit – to speak next week, so the reports do not show any weaknesses in processes. 8. Questions: 9. AB – wanted assurance regarding the commitment to receive the report by end July as previous deadlines have ben missed– EJ explained staffing issues around workers on report. Reports now drafted 10. AB how confident can we be about July? EJ – very. NA confident too 11. JH – cause for concern areas being audited, but chief constable recruitment has 'blindsided' organisation.

			12. VA speaking to EJ – next week. PB has offered support for topics of discussion 13. EW – has there ever been a problem with chief before that could have pointed to potential issues with Chief Constable? PB, VA, NA – Never 14. AB – fees – notes baseline fees – any response – fire 21.22 – approved 22.23 – no fees have been approved for fire for PSAA? Don't know fee base rate. PSAA determining way forward after process is decided. 15. AB – have we budgeted for this? VA yes we have budgeted about what we know.
7	External Audit Update – GT OPFCC and CC NCFRA		1. OPFCC and CC 2. Formal audit plans for the audit of the 3 bodies for the 23.24 financial year 3. Very similar 4. Audit using concept of materiality. 5. OPFCC and CC – threshold £3million – determined through group and single entity accounts. Fire - £775,000 6. Smaller errors will still be reported. But the above are the threshold that would impact the qualifying of the audit opinions 7. Both have same significant risks – 2 presumed – management controls & risk of fraud in revenue recognition 8. Valuation of land and buildings & valuation of pension liabilities on balance sheets – identified as big risks due to their values. 9. Plan is fire to begin first, followed by police. VFM initial work has been concluded. Identified no risks of significant weakness 10. At the back of reports – page sets out audit fees and few pages around re-setting local government audit and how GT plan to get back on track. Formal escalation process – which is included in all audit plans. 11. Questions: 12. AB – are you happy with materiality? – VA and NA – yes reasonable and happy. In terms or risks are big numbers so agree they need looking at properly 13. ABr – material by nature? – LG – aware of public interest in these. Audit to level of £30k. NA if there is an error on a note it would be corrected., biggest risk – qualification of who would or wouldn't be included. 14. AB – value or property and pension – how will GT approach valuation of lands and buildings? LG – different approach to EY – GT starting point would look at the expert valuation provided by organisation – look at risk approach of valuations. If couldn't get satisfaction to answers being posed. GT would then get independent valuation in,. 15. JH – are you aware of source data you are expecting to receive and do we have it? – NA – lots of work done to ensure this data is in hand. NA confident that this will give GT

			sufficient information to form opinions on this 16. ABr – impact of unqualified audits to base opinions on – awaiting government decision 17. AV — mentions that planning work not completed – when will this be completed? – SB – imminently. 18. AB – fees – in line with PSAA scale fees – we don't know about other work until government decisions. Are we assuming PSAA will set the fees for the work to be done? LG – discussions ongoing around fees. The remainder of uncertainty sits with government and needs statutory recommendation to dictated what GT should do (and others) moving forwards. 19. AB – IFS16 – is there a lot to do? – NA – a lot of work in background going on, there is an ongoing project identifying positive situation – need to go through contracts to provide an opinion.
8	Audit implementation update of internal audit NCFRA		1. JO presents 2. Overall status – 10 items not reached implementation 3. Some overdue, Some closed 4. 6 monthly report – hence why numbers seem high 5. Pg 214 - 2 – project management – relate to paper which has been done. It is sat with Deputy Chief Fire officer, will be presented in due course. delays relating to new chief. 6. Project management pg 215 – involved the paper above. Awaiting viewing by CFO 7. Next four are on risk pg. 221 – A30 – assurance and performance framework being assessed. Awaiting discussion with chief. LJ – imminently being addressed by SLT and fire Chief. 8. 1D – confirming ToR for assurance meetings 9. Pg 222 – professional training. Delayed until end august 10. Pg 224 – policy has been approved. Lots of changes moving away from NCC – policy approved before procedure setting. 11. Questions: 12. AB – really good progress made. 13. AB – recommendations made – risk management 10 actions, 5 medium, 2 low. Adds to 7 – JO to look into 14. AB – asset legacy management – don't add up – JO - due to confidential item (see later agenda item). 15. JH – pg 208 – safeguarding – do those checks read across to police as well - No just Fire. Police are vetted through a national vetting. Different for Fire.

			16. PB – anyone in a police building is vetted under police vetting. DBS is different.
9	HMICFRS update - NCFRA		1. RC – action plans relating to cause for concern and improvement. We set up business plans within departments to assess cause for concerns areas. 2. Worked through that and now undertaken another inspection by HMICFRS – report not published. Do have prepublication information? RC addressing initial issues. 3. Report not due to be published until September 2024 4. Questions: 5. AB – broadly is it what you were expecting from report? – RC – its fair. There are some things we would like more progress on but there are significant projects that need embedding. Some areas within report around practise and are really pleased to have these results. 6. Significant progress in IT areas. Still journey to be made, but there is full engagement with staff 7. AB – pg 250 – where you've got 60% complete on schedule – what is the timeframe here? – RC – identified in previous report. Took on board report and with the change in Chief Fire Officer it hasn't allowed as much progression as would like. Talent management process is place will address this moving forwards 8. JH – how do you know your behind schedule or not – RC – in business plans for each department. Whilst being mindful of realistic deadlines (keep in mind requirements and potential resources – both people and equipment).
10	Agenda plan		1. Disaster Recovery to be added to December meeting, 2. Accounts workshop to be sent – separate for Police and Fire. 3. Topic for Feb/ March 4. March and July JIAC dates to be sent.
11	AOB		
13	Disaster recover update		1. CC – Chief Digital Officer 2. Happy to share slides after meeting if required. 3. Disaster recovery audit took place and recommendations which were accepted 4. Message to JIAC was lots of delays. The presentation showed where we are now, not where we were at time of Police audit. 5. Disaster recovery plans should be based on business continuity priorities. (critical functions) 6. Working on (as part of DDaT team) has enterprise architecture. Also a critical system

			identification process, which feeds into System recovery matrix 7. Previously this wasn't done in such a formalised way. It was a recommendation to formalise the process. 8. Assurances from national team colleagues around national airwave process/ system. 9. Central team within DDaT are in with audit recommendations, Risk and budgets. Responsible for monitoring the actions and processes. 10. Enterprise architecture/ technical roadmaps 11. Recommendation about third party testing are in place, but understandably require much more logistics and organising. 12. Questions: 13. AV – categorising systems is good. In terms of tier 0 systems – will there be some architecture requirements for tier 0 sections? CC – quite likely. Parts of network and solutions are. Tier 0 infrastructure elements will identify gaps 14. AV – are tabletops and simulations being done as opposed to full DR process? CC – yes planned for autumn and have been involved in previous exercises and our own within Northants. 15. AV – roadmap is great – CC – part of roadmap is making resources available to both police and fire. 16. AV – has funding been agreed for the processes in roadmap? CC – no, but in near future yes, but longevity funding is more difficult (in case move of cloud, update of software, more appropriate processes and system become available). 17. Digital Strategy – focuses on cloud appropriate. 18. AB – new software/ hardware – is this considered? CC – yes enterprise architects – nothing goes in without their consideration. A number of systems have been assessed and have been rejected. 19. AB – worry that reliant on people knowledge. Happier now written process in place, avoiding single point of failure. 20. CC – end of October for critical systems – documentation will be in place.
14	Systems implementation Update		1. Final bits of future systems 2. Live on police for couple years 3. Live on fire finance in April 2023 – April 2024 finalisation. PB – good news HR and payroll are one system for police and fire. 4. Single route of service requests for police and fire 5. Fire new fire service rota (duty management for fire)

| 15. | NFRS – Audit update – restricted audited report | **ACTION – CC happy to provide update to JIAC on this once in progress.** | 1. Actions from MK completed
2. Identity access compliance – limited
3. All due to be completed.
4. 5 due July – no update prior to meeting
5. AB – dates – if these are medium – is Dec 2025 okay? ITSM being procured at the moment. Full implementation is lengthy process.
6. Recommendation about privileged access – are these reviewed to ensure need is there?
7. ACTION – CC happy to provide further updates on this
8. Information assurance Team.
9. Ensure access controls in place.
10. AV – where does this sit on risk register? Information security risk.
11. AV – 1st Action – completed – does that mean that the system that now. |

Agenda Item 4

Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police
Joint Independent Audit Committee – 02 October 2024
Internal Audit Progress Report
Date Prepared: September 2024

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Contents

Disclaimer

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

The Report was prepared solely for the use and benefit of OPFCC, NCFRA and Force and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.

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01. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan.

53%	13%	7%	7%	20%
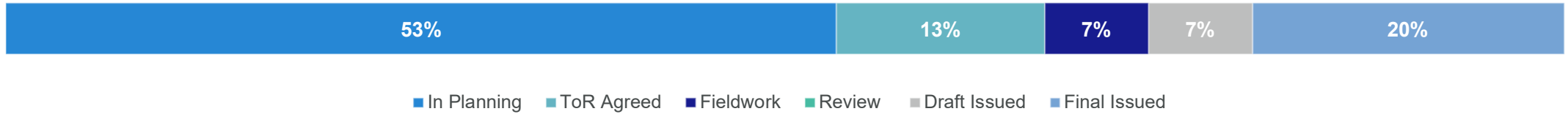
■ In Planning ■ ToR Agreed ■ Fieldwork ■ Review ■ Draft Issued ■ Final Issued

JIAC decisions needed

- Note the progress being reported and consider final reports included separately in the **Appendix 1**.

RAG status of delivery of plan to timetable — **On Track**

Key updates

Since the last update provided to the committee, we have issued final reports for the Medium-Term Financial Planning and NCFRA Safeguarding audits. Draft reports have been issued for the Joint Asset Management audit, fieldwork is ongoing for the Joint Core Financials audit and Terms of Reference have been issued for the Joint Estates Management and NCFRA Payroll audits as part of the 2024/25 audit plan. We are continuing to plan and scope the remaining audits of the 2024/25 audit plan.

We have also issued the final report for the EMSOU Workforce Planning audit carried out in 2023/24. We are planning and scoping the audits for the 2024/25 audit plan.

An overview of the Internal Audit Plan can be found in Section 3.

Assurance opinions to date (2024/25)

Substantial	2
Moderate	
Limited	1
Unsatisfactory	
Advisory	

Audit recommendations to date (2024/25)

Low	Medium	High
1	6	1

Internal Audit Progress Report

September 2024

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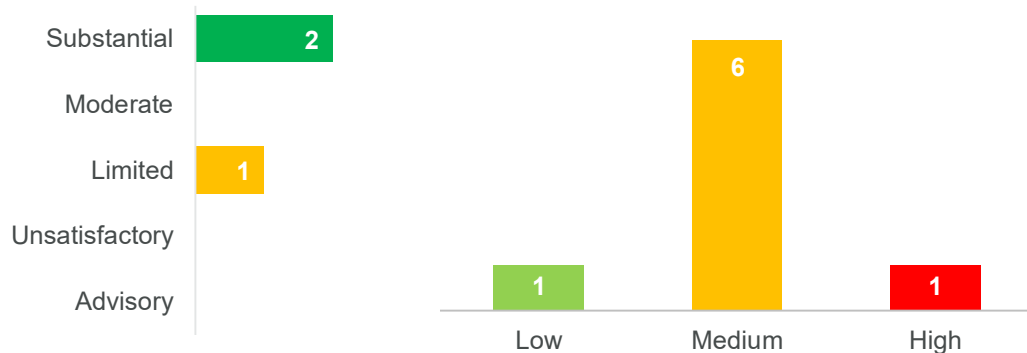
2. Latest Reports Issued – Summary of Findings

EMSOU Workforce Planning 2023/24

Your One Page Summary

Audit Objective: To provide assurance that the risks associated with Workforce Planning are being appropriately managed.

Audit rationale

Why the Audit is in Your 2023/24 Plan

To provide assurance over the Unit's controls for effectively planning its workforce including identification of potential weaknesses/bottlenecks that may occur if changes in staffing took place.

Summary of our opinion

Limited Opinion	Summary of Recommendations			
See Appendix A1 for definitions	**High Priority**	-	**Actions agreed by you**	**100%**
	Medium Priority	3	**High Priority completion**	N/A
X	**Low Priority**	-	**Overall completion**	November 2024

Summary of findings

Examples of good practice

✓ Establishment data is regularly presented to the People Board and Performance Management Group, including analysis of key areas such as EDI, Age for Retirement, etc.

✓ Police Uplift Programme (PUP) has been monitored by the Unit, including against national and local targets.

Highest Priority Findings

• Lack of key information in ToR for Strategic Governance Board.

• Required training for roles not being undertaken and expired training not being followed-up.

• Gaps in trained officers by region in several training courses.

Key root causes

• ToR in Plan on a Page format, which does not include all required information.

• Training is managed manually through Excel workbooks.

• Training is provided by roles and not to provide resiliency.

Internal Audit Progress Report

September 2024

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2. Latest Reports Issued – Summary of Findings

Medium Term Financial Planning 24/25

Your One Page Summary

Audit Objective: To provide assurance that Northamptonshire Police and the OPFCC have effective controls in place in respect of medium-term financial planning.

Audit rationale		
Why the Audit is in Your 2024/25 Plan	**Your Strategic Risk**	**Your Strategic / Tactical Objective**
A high risk on the Force risk register as financial pressures are being faced across the public sector. The audit will review the MTFP approach and the existing MTFP to provide assurance that effective plans are in place.	CRR0013 – Medium Term Financial Planning	OPFCC – Modern Services that are fit for the future

Summary of our opinion

Substantial Opinion

See Appendix A1 for definitions

X

Summary of Recommendations

High Priority	-		**Actions agreed by you**	**N/A**
Medium Priority	-		**High Priority completion**	N/A
Low Priority	-		**Overall completion**	N/A

Summary of findings

Examples of good practice

- ✓ The MTFP and financial planning process is aligned with key strategies and priorities of the OPFCC and Force.
- ✓ Efficiency Savings are incorporated into the MTFP and these savings are monitored on a regular basis.

- ✓ Responsibility for creation, review and sign off of MTFP is defined and controls are in place to ensure these responsibilities are discharged effectively.
- ✓ Appropriate assumptions are made as part of the planning process.

- ✓ There is a rigorous process for challenging the proposed savings targets, including their subsequent approval.
- ✓ Shortfalls and variances are monitored and the MTFP updated accordingly as these occur through the financial year.

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2. Latest Reports Issued – Summary of Findings

NCFRA Safeguarding 24/25

Your One Page Summary

Audit Objective: To provide assurance that there are adequate and appropriate policies, procedures, and controls in place for safeguarding.

Audit rationale		
Why the Audit is in Your 2023/24 Plan	**Your Strategic Risk**	**Your Strategic / Tactical Objective**
To provide assurance over changes to DBS Management, based on the significant strategic risk.	SR26 – Failure to adequately safeguard children and "adults at risk".	Keeping our communities safe and well.

Summary of our opinion

Limited Opinion

See Appendix A1 for definitions

| | X | |

Summary of Recommendations

High Priority	1	Actions agreed by you	100%
Medium Priority	5	High Priority completion	March 2025
Low Priority	1	Overall completion	March 2025

Summary of findings

Examples of good practice

✓ Roles and responsibilities for safeguarding and DBS management are clearly outlined within the Northamptonshire Fire & Rescue Service ("Service") Safeguarding Adults / Children and Young People Policies and Disclosure and Barring Policy.

✓ All relevant members of staff have received training on how to process DBS checks via the West Northamptonshire Council ("WNC") Webinar for Online Checking.

Highest Priority Findings

• Within the Service's DBS records, there is no DBS data listed for 156 employees, including 61 firefighter personnel.

• Through reconciling the Service's Active DBS spreadsheet to an independent list of all employees, we noted that DBS records do not accurately reflect the current workforce.

Key root causes

• A comprehensive plan was not put in place to ensure the smooth transition of DBS data from WNC to the Service.

• The Service's reliance on a manually updated spreadsheet to monitor the DBS status of employees poses an inherent risk of human error.

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05. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
OPFCC Grants	10	10	Final Issued	13-May-24	Jul-24	Substantial	1	-	1	-
Medium Term Financial Planning	10	10	Final Issued	28-May-24	Oct-24	Substantial	-	-	-	-
Workforce Planning	10	10	In Planning	09-Dec-24			-	-	-	-
Business Continuity Follow Up	5	5	In Planning	29-Jan-25			-	-	-	-
Wellbeing	10	10	In Planning	04-Feb-25			-	-	-	-
Procurement & Supply Chain	10	10	In Planning	06-Mar-25			-	-	-	-
IT Audit	15	15	In Planning	TBC			-	-	-	-
Joint Audits										
Asset Management	10	10	Draft Issued	23-Jul-24			-	-	-	-
Core Financials	30	30	Fieldwork	16-Sep-24			-	-	-	-
Estates Management	20	20	ToR Agreed	06-Jan-25			-	-	-	-
Governance	10	10	In Planning	03-Feb-25			-	-	-	-
Totals	**140**	**140**					**1**	**-**	**1**	**-**

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05. Overview of Internal Audit Plan 2024/25 (Cont.)

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Northamptonshire Commissioner Fire & Rescue Authority										
Safeguarding	10	10	Final Issued	18-Jul-24	Oct-24	Limited	7	1	5	1
Payroll	15	15	ToR Agreed	11-Nov-24			-	-	-	-
Data Quality	10	10	In Planning	12-Dec-24			-	-	-	-
Cyber Security	15	15	In Planning	TBC			-	-	-	-
Totals	**50**	**50**					**7**	**1**	**5**	**1**

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06. Overview of Collaboration Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Collaboration Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
EMSOU Data Governance and Security	10	10	In Planning	06-Jan-25			-	-	-	-
EMSOU Wellbeing and EDI	10	10	In Planning	20-Jan-25			-	-	-	-
Totals	**20**	**20**					-	-	-	-

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07. Key Performance Indicators 2024/25

Number	Indicator	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	July 2024
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	March 2024
3	Progress report to the JIAC	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	75% (3 / 4)
5	Issue of final report	Within 5 working days of agreement of responses	100% (2 / 2)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	50% (2 / 4)
7	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	100% (1 / 1)

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07. Key Performance Indicators 2024/25 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
OPFCC Grants	09-May-24	13-May-24	2	04-Jun-24	13-Jun-24	5	19-Jun-24	4	27-Jun-24	4
Medium Term Financial Planning	21-May-24	28-May-24	4	08-Jul-24	24-Jul-24	8	24-Jul-24	0	N/A	
Workforce Planning		09-Dec-24								
Business Continuity Follow Up		29-Jan-25								
Wellbeing		04-Feb-25								
Procurement & Supply Chain		06-Mar-25								
IT Audit		TBC								
Joint Audits										
Asset Management	27-Jun-24	23-Jul-24	18	19-Aug-24	30-Aug-24	6				
Estates Management	21-Aug-24	02-Sep-24								

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07. Key Performance Indicators 2024/25 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Joint Audits										
Core Financials	09-Aug-24	16-Sep-24								
Governance		03-Feb-25								
Northamptonshire Commissioner Fire and Rescue Authority										
Safeguarding	27-Jun-24	18-Jul-24	15	05-Aug-24	30-Aug-24	12	17-Sep-24	12	19-Sep-24	2
Payroll		11-Nov-24								
Data Quality		12-Dec-24								
Cyber Security		TBC								

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08. Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
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.
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.

Definitions of Recommendations		
High (Priority 1)	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 (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

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Internal Audit Progress Report September 2024

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Latest Reports Issued – Detailed Findings

EMSOU Workforce Planning 23-24

Ref	Recommendation	Priority	Management Comments	Due Date
1	ToR are used to define the aims, methods and reporting for key governance forums. These are essential documents that, alongside the wider governance framework, ensure an effective regime of oversight and review. Audit has reviewed the ToR for the Strategic Governance Board and found several items of key information not included, such as: • attendees and roles. • frequency of meetings. • standing agenda items. • reporting and escalation. **The Unit should update the ToR for the Strategic Governance Board and Performance Management Group to include all key information, including:** • **frequency of meetings.** • **attendees.** • **who chairs the meeting and relevant deputies.** • **standing agenda items.** • **where the board reports to and where they receive reports from.**	Medium	A review has been completed and relevant documents produced, however, these are going to be reviewed further. All meetings within EMSOU are currently being reviewed now that we have had a change in Command and ACC Coulson has become the Regional ACC over EMSOU. *ACC Diane Coulson – Head of EMSOU*	30 September 2024
2	Training courses and certifications undertaken by police staff and officers often are for a certain timeframe or related to specific legislation that is regularly reviewed and updated. Therefore, these can expire and should be tracked to ensure that they do not elapse or that training is renewed at the earliest opportunity. For training monitored using the EMSOU, Intelligence and/or OST trackers, audit has noted: • several instances where required training has not been booked (i.e. for taser training). • several instances where training has expired and there is no evidence that a refresher/follow-up course has been booked. • expiration dates for certifications tracked for Intelligence are added as notes and therefore are not easily monitored for compliance.	Medium	A large piece of work is currently being undertaken to ensure that thew right IT access is role specific. As part of this work, a training matrix will also be completed to ensure that we have the right people with the right skills in the right roles – this will include ensuring that individuals training is kept up to date. *Katy Harrington – HR Business Partner; T/DSU Kerry Webb – Head of ROCU Intelligence; and, Lauren Cunliffe – Digital, Data and Technology Lead*	30 November 2024

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EMSOU Workforce Planning 23-24

Ref	Recommendation	Priority	Management Comments	Due Date
2	**The Unit should ensure that expiration dates are clearly recorded for training courses and that these are monitored to ensure training courses are booked in before this date or to minimise the elapsed period.** **To assist in this, the Unit should investigate the implementation of an L&D system to aid in tracking and booking courses, including sending reminders to officers/staff where certifications are nearing expiration and requiring action of booking a course to be taken.** **Where training is required for a role, the Unit should ensure that this is either be booked on before the role is taken up or as soon as feasibly possible.**	Medium		30 November 2024
3	Organisations with a strong training culture will review training, needs and staff views to determine training requirements. While the Unit undertakes staff surveys covering training and holds information regarding the training undertaken by staff and officers in different regions, audit has noted several gaps in training provision: • there are no National Intelligence Telecoms (NIT) trainer officers. • the North region has the only two officers trained for Drone operations. • there are no officers with Tier Three Advanced Suspect, Tier Three Advanced Witness, Tier Three Interview or Tier Five Interview training in the South region. • the only Tier Five Interview trained officer is in the North region. • only the North region has officers who are E1 Covert Method of Entry, E2 Vehicle Course or Q7 Covert Vehicle trained. While there may be operational reasons for these differences in regions, there are also issues with the number of trained officers for resiliency purposes. **The Unit should review these and any other gaps in training and determine whether additional training should be undertaken to provide sufficient coverage across the Unit, to provide resilience for key skills, or if there is an operational reason.**	Medium	This has been spotted in the PEEL & Thematic review, more stringent checks to be put in place in line with Forces. *Katy Harrington – HR Business Partner*	30 November 2024

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Medium Term Financial Planning 24-25

No recommendations were raised as part of this audit.

Internal Audit Progress Report

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
1	Section 2 of the Rehabilitation of Offenders Act 1974 allows fire and rescue services to perform a minimum of a standard DBS check for all representatives. The Service's Disclosure and Barring Policy outlines that a minimum of a standard DBS check is required for all staff and volunteers. Operational employees, who through the course of incident responses or targeted prevention / protection activities, carry out work with vulnerable individuals require an Enhanced DBS check. Re-checks are required every three years. The HR Projects Advisor maintains the Active Master DBS spreadsheet to record DBS data for employees, including certificate issue date, expected re-check date and any disclosures or bars on an individual. We conducted data analysis on the Active Master DBS spreadsheet in order to confirm whether all employees possessed an in date DBS. We noted the following: • For 156 employees no DBS data was listed, including 61 firefighter personnel. • Eight employees were recorded as having up to date DBS checks however, there was no record to indicate whether they had disclosures or bars. • Three employees were recorded as having DBS checks without a re-check being performed. The HR Projects Advisor informed us that when the HR Data Hub Team inherited the responsibility for managing DBS checks from West Northamptonshire Council (WNC) in April 2024, WNC did not provide the team with DBS information for a number of employees. Due to this, the Service implemented two phases of DBS applications to obtain DBS checks for those employees for whom it did not possess DBS information. The HR Data Hub Team is currently in the process of phase 2 and expects to have received DBS information from WNC for the outstanding 156 employees by the end of July 2024. The eight employees DBS checks were conducted prior to April 2024 and the HR Data Hub Team is also waiting for information from WNC on whether each possesses disclosures or bars.	High	Final checks with WNC for those outstanding DBS checks to ensure no records held, prior to undertaking new DBS checks, to take place at the beginning of September. Outstanding DBS checks to commence as soon as possible. *June Withey – Head of Workforce Planning*	31 March 2025

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
1	We have identified control weaknesses around the Service's management of DBS's requiring a re-check which we have outlined in **Recommendation 4**. **The Service should ensure it prioritises the completion of DBS checks for the 61 firefighter personnel at the earliest opportunity. Following this, the Service should obtain DBS checks for the remaining 95 employees.**	High		31 March 2025
2	The HR Projects Advisor is responsible for maintaining the Active Master DBS spreadsheet (master spreadsheet), which is used to monitor the DBS status of the Service's workforce. Upon receiving confirmation of an employee's DBS, the master spreadsheet is updated to record the date of issue and expected re-check date. The HR Projects Advisor receives weekly bulletins from the Service Information Team detailing starters and leavers. The bulletins are reconciled to the master spreadsheet to ensure that the master spreadsheet is up to date and includes all of the Service's employees. We conducted a reconciliation between a report of all employees extracted from Unit 4 (enterprise resource planning system) and the master spreadsheet using employee brigade numbers to determine whether the master spreadsheet included all of the Service's employees at the time of audit. We noted that 20 employees were included on the Unit 4 report but not listed within the master spreadsheet. We queried these discrepancies with the HR Projects Advisor and were informed of the following: • 14 were due to employee brigade numbers being incorrectly stated within the master spreadsheet. • One employee was initially a non-starter but later joined the Service which caused a delay in the HR Advisor being notified. • Two employees had been removed from the master spreadsheet as leavers however, had in fact only left their dual contract. • Three employees were external members of staff who did not require a DBS.	Medium	Mechanism implemented to ensure monthly checks of active employees against outstanding DBS checks. To commence with August end of month reporting and be embedded in the coming months. *June Withey – Head of Workforce Planning*	01 December 2024

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
2	**The Service should ensure that reconciliations are conducted between the master spreadsheet and an independent report of employees on a frequent basis (i.e. monthly) in order to identify data discrepancies and employees missing from the spreadsheet.**	Medium		01 December 2024
3	The Service possesses a NFRS Employee For Checks spreadsheet which is used to monitor in progress DBS applications. Within the spreadsheet, HR Business Support Advisors record the date the DBS application was made and verified, as well as the result. Comments are added to outline any reasons for delays in processing the DBS, such as the employee failing to provide ID. Once the DBS check is complete, the issue date and certificate number is added to the NFRS Employee For Checks spreadsheet. The HR Projects Advisor then transfers the issue date and certificate number to the Active Master DBS spreadsheet, which is used to monitor DBS compliance across the entire workforce. We compared the most recent DBS disclosure received from WNC to the Active Master DBS spreadsheet for a sample of twenty employees, in order to determine whether the issue date, expected re-check date and content status had been accurately recorded within the spreadsheet. We noted the following: • One employee possessed no content as per the DBS disclosure email from WNC however, the employees content status was not recorded within the master spreadsheet. • One employees DBS was recorded within the master spreadsheet as having been issued 177 days after the actual issue date. This meant that the DBS would not appear to be due for recheck until 177 days later than required by the policy. The HR Projects Advisor informed us that these discrepancies were due to errors made by staff members when manually updating DBS data. The Service's current process is to transfer data from the DBS disclosure email to two separate	Medium	Access to GCON4 has been granted and expires at the end of October, so bulk uploads are to be completed before this date. This has been prioritised after the findings of this audit. *June Withey – Head of Workforce Planning*	01 November 2024

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
3	process is to transfer data from the DBS disclosure email to two separate spreadsheets which poses an inherent risk of human error. The Service procured Unit 4 (Enterprise resource planning system) in April 2024 and plans to conduct a bulk upload of DBS data by August 2024. The Service anticipates that the use of this system will increase productivity by automating manual tasks and also reduce the risk of human error. **In the interim period before Unit 4 becomes live, the Service should:** 1. **Implement data validation checks to ensure that data has been accurately transferred from the DBS disclosure email to the spreadsheets. This could include conducting data analysis on the spreadsheets to identify missing or erroneous fields. Spot checks could also be conducted on a sample of DBS checks each month to verify the accuracy of data transferred to the spreadsheets.** 2. **Consider whether the current process of transferring data to two separate spreadsheets is the most efficient and effective approach, or if there are alternatives that could reduce the risk of error.** **Following the implementation of Unit 4, the Service should ensure that the system is set up to automate tasks where possible to reduce manual input and includes robust data validation checks.**	Medium		01 November 2024
4	We reviewed the DBS Policy in order to confirm whether it adequately outlined a process for ensuring DBS re-checks are conducted every three years in line with the Service's policy requirement. The policy includes high level stages such as that HR must inform the individual's Line Manager when a re-check is required and escalate concerns to the Line Manager if the individual fails to comply. If an individual continues to refuse, HR's disciplinary investigation route must then be followed. Whilst a re-check process is in place, timescales have not been assigned to govern when each stage of the process should be conducted. For instance, the guidance does	Medium	Once Bulk uploads are completed as part of recommendation 3, we will be implementing the notification of expiring DBS Checks to the HR Transactional team. *June Withey – Head of Workforce Planning*	31 December 2024

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
4	not specify the timeframe within which initial contact should be made with the Line Manager. Timeframes for when additional escalation steps should be initiated are also not stated. By setting clear deadlines, the Service can ensure that those involved in the process are aware of their responsibilities and when tasks should be completed. This can aid in preventing delays and maximising the probability that re-checks are conducted prior to the Service's three-year deadline. This observation was supported by our sample testing, where we noted inconsistent practices for three of our five re-check samples, which we have listed below: • For three samples, initial contact was not made with the Line Manager until between 79 and 122 days after the end of the three-year period. • For two of these samples, an additional chaser email was sent 8 and 43 days after initial contact was made. A chaser email was not sent for the remaining sample. Although the Service was not provided with the DBS data for these employees by WNC until after the end of the three-year period, the additional stages of the re-check process were applied inconsistently once notification was received. **The Service should:** 1. **Establish clear timeframes for each stage of the DBS re-check process, including when initial contact should be made, when reminders should be sent and when escalation steps should be initiated.** 2. **Consider implementing an automated system that sends reminders when a DBS re-check is due following the implementation of Unit 4. This could help in reducing delays and ensuring timely compliance.** 3. **Ensure that all individuals involved in the process are aware of their responsibilities and the importance of timely DBS re-checks.**	Medium		31 December 2024

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
5	The Service requires its employees to complete National Chief Fire Council (NFCC) safeguarding training. The level of training required is determined by the likelihood that an employee will come into contact with a vulnerable individual, based on their role. As per the Service's Safeguarding Adults / Children and Young People Policies, NFCC level one training should be provided to all staff and volunteers who come into contact with vulnerable individuals. Supervisory managers across the Service should complete NFCC level two. Designated leads should complete NFCC level four. Staff are required to recomplete the training at a two year frequency. We sought to confirm how oversight is maintained of the number of employees who are compliant with the Service's training requirements. We observed that completion rates for NFCC level one training are monitored for all employees by the Competency Framework Team through Red Kite (Personal Development System). Despite this, we were informed by the Prevention Team Leader that Red Kite does not currently possess the functionality to create a central log of all employees who have completed the additional NFCC training modules (levels two and four). Completion of these modules is instead currently recorded in an individual's personal development record, which is only visible to the Line Manager. The Prevention Team Leader informed us that the Service intends to build new modules into Red Kite to allow the additional NFCC modules to be recorded within an individual's safeguarding competency profile. This should then allow the Service to monitor completion rates of the NFCC additional modules across the workforce. **The Service should:** 1. **Prioritise building new modules into Red Kite which facilitate centralised tracking and monitoring of all NFCC training levels.** 2. **Consider establishing an interim process for centrally recording and monitoring the completion of additional NFCC training modules. For example, through obtaining employee training records from Line Managers**	Medium	The competency framework for NFRS staff has now been agreed and can be mapped into RedKite to improve recording of competency and the alignment of specific training modules to different competency levels. This will include those training modules provided internally, from NFCC and from the Local Safeguarding Boards for Adults and Children. These will be provided by the Safeguarding Leads within the Prevention team. This work will be added to action plans for the Training Department and will be undertaken by the Competency Framework Manager and Competency Systems Coordinator. *AM Niel Sadler – Acting Area Commander (Operational Support)*	31 December 2024

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
5	**example, through obtaining employee training records from Line Managers and recording employee completion rates within a spreadsheet.** 3. **Conduct regular audits to ensure that all employees have completed the required level of training.**	Medium		31 December 2024
6	The Service requires all staff and volunteers who come into contact with vulnerable people to complete the NFCC level one safeguarding training module which is accessible via the Moodle portal. Staff are required to retake the module at a two year frequency. Completion rates for the module are monitored by the Competency Framework Team through Red Kite (Personal Development System). A reminder email is generated automatically based on the training renewal date. We reviewed an extract of the completion rates and noted that 95% of staff had completed the training. Three staff were overdue to retake the training and 24 staff were yet to complete the training. We selected a sample of two staff members who were overdue to retake the training and three who had not completed the training and requested evidence to support that they had been appropriately reminded by the Competency Framework Team. We noted the following: • Two staff members were notified that the training was overdue one day after the two-year period ended (24/06/2024). However, after the initial notification no further reminder emails / escalations were conducted. The training was overdue by 41 days at the time of audit. • The three staff members who are yet to complete the training have not received any reminder emails / escalations. Each of them joined the Service between the 24/06/2024 and 15/07/2024. The current process is to set the training renewal date at two years from the employee's start date. As such, these employees would not receive a reminder email until 2026 despite having never completed the training.	Medium	This work will cut across Training and Workforce Development and so will be allocated to the two teams to work together. This will ensure that processes for induction training, initial and renewed competency sign off are working effectively. *AM Niel Sadler – Acting Area Commander (Operational Support)*	31 December 2024

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NCFRA Safeguarding 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
6	We were informed by the Competency Systems Co-ordinator that a robust process is not in place to continually chase individuals because following the initial automated Red Kite notification, any further correspondence has to be initiated manually. Due to the number of training modules staff have to complete across the Service, it is considered unachievable to continually chase individuals manually. The Competency Systems Co-ordinator was in the process of finalising a proposal paper at the time of audit to manually update the renewal dates for mandatory training so that when new staff are enrolled, the renewal date is set for between one to three months of the employee's start date. This is to ensure that the employee receives the first chaser notification at a much sooner date. **The Service should:** 1. **Investigate whether the Red Kite system could be enhanced to automate follow-up reminder emails at regular intervals until the training is completed.** 2. **Adjust the process so that the training renewal date is set within the first few months of employment for new starters. This is to ensure that where training is incomplete, employees receive the reminder email within the first few months of employment instead of the current two year frequency.** 3. **Implement an escalation process where if a staff member does not complete the training after a certain number of reminders, Line Managers are notified and disciplinary procedures are carried out following repeat non-compliance.**	Medium		31 December 2024

We have also raised one Low priority recommendation as part of this audit:

- The Service should ensure that there is regular reporting of performance indicators that cover processing times for DBS requests and provide an overview of DBS's close to / requiring a re-check, such as the average time taken to process a DBS check; the number / % of DBS checks that require a re-check in less than a month; and, the number / % of DBS checks requiring a re-check.

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Statement of Responsibility

We take responsibility to the Office of the Police , Fire & Crime Commissioner ("OPFCC") for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority ("NCFRA") and Northamptonshire Police ("Force") 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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Police, Fire & Crime Commissioner for Northamptonshire Police and the Chief Constable for Northamptonshire Police

Value for Money Interim Report

Years ended 31 March 2022 and 31 March 2023

July 2024

30 July 2024

Dear Joint Independent Audit Committee (JIAC) Members

Interim Value for Money Report for 2021/22 and 2022/23

We are pleased to attach our interim commentary on the Value for Money (VFM) arrangements for Northamptonshire Police. This commentary explains the work we have undertaken during the year and highlights any significant weaknesses identified along with recommendations for improvement. The commentary covers our interim findings for audit years 2021/22 and 2022/23.

The Department for Levelling Up, Housing and Communities (DLUHC) has worked collaboratively with the FRC, as incoming shadow system leader, and other system partners, to develop measures to address the delay in local audit. The National Audit Office (NAO) issued a consultation on 8 February 2024 seeking views on changes to the Code of Audit Practice (the Code) to support auditors to meet backstop dates and promote more timely reporting of their work on value for money arrangements. The consultation proposes to reduce the scope of the VFM reporting up to and including the 2022/23 financial year. We are continuing to report VFM in line with our existing responsibilities as set out in the 2020 Code.

This report is intended solely for the information and use of the JIAC and management. It is not intended to be and should not be used by anyone other than these specified parties.

Yours faithfully

Elizabeth Jackson

Partner

For and on behalf of Ernst & Young LLP

Encl

Contents

01 Executive Summary

Executive Summary

Auditors are required to be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements. In addition, auditor's provide an annual commentary on arrangements published as part of the Auditor's Annual Report. In doing so, we comply with the requirements of the 2020 Code of Audit Practice (the Code) and Auditor Guidance Note 3 (AGN 03).

The purpose of this interim commentary is to explain the work we have undertaken during the period April 2021 to March 2023 and highlight any significant weaknesses identified along with recommendations for improvement. The commentary covers our interim findings for audit years 2021/22 and 2022/23. The NAO has confirmed that where VFM reporting is outstanding for more than one year, the auditor can issue one report covering all years.

The Department for Levelling Up, Housing and Communities (DLUHC) has worked collaboratively with the Financial Reporting Council (FRC), as incoming shadow system leader, and other system partners, to develop measures to address the delay in local audit. As part of the NAO consultation issued on 8 February 2024, there is a proposal to reduce the scope of the VFM reporting up to and including the 2022/23 financial year. However, the consultation states that where auditors have begun or already undertaken work that no longer falls under the reduced scope, they may still report on it in accordance with Schedule 4. We are continuing to report VFM in line with our existing responsibilities as set out in the 2020 Code to ensure a smooth transition to the 2023/24 audit year when auditors are required to meet the full Code reporting responsibilities.

The report sets out the following areas which have been assessed up to the point of issuing this interim report:

- Any identified risks of significant weakness, having regard to the three specified reporting criteria;

- An explanation of the planned responsive audit procedures to the significant risks identified;

- Findings to date from our planned procedures; and

- Summary of arrangements over the period covered by this report (Appendix A).

We will summarise our final view of the value for money arrangements as part of the Auditor's Annual Report once the audit report has been issued for 2021/22 and 2022/23.

Executive Summary (continued)

Risks of Significant Weakness

In undertaking our procedures to understand the body's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;

- reports from internal audit which may provide an indication of arrangements that are not operating effectively;

- our review of Council committee reports;

- meetings with the PCC and CC Chief Financial Officers;

- information from external sources; and

- evaluation of associated documentation through our engagement with management and the finance team.

We completed our risk assessment procedures and did not identify any significant weaknesses in the Police, Fire and Crime Commissioner and Chief Constable's VFM arrangements.

As a result, we have no matters to report by exception at this stage of the audit and we will update our interim reporting as part of issuing the final commentary in the Auditor's Annual Report later in the year.

Executive Summary (continued)

Reporting

Our interim commentary for 2021/22 and 2022/23 is set out over pages 10 to 14. The interim commentary on these pages summarises our understanding of the arrangements at the PFCC and CC based on our evaluation of the evidence obtained in relation to the three reporting criteria (see table below) throughout 2021/22 and 2022/23.

Appendix A includes the detailed arrangements and processes underpinning the reporting criteria. These were reported in our 2020/21 Auditor's Annual Report and have been updated to 2022/23.

In accordance with the NAO's 2020 Code, we are required to report a commentary against the three specified reporting criteria. The table below sets out the three reporting criteria, whether we identified a risk of significant weakness as part of our planning procedures, and whether, at the time of this interim report, we have concluded that there is a significant weakness in the body's arrangements.

Reporting Criteria	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
Financial sustainability: How the PFCC and CC plans and manages its resources to ensure it can continue to deliver its services	No significant risks identified	No significant weakness identified
Governance: How the PFCC and CC ensures that it makes informed decisions and properly manages its risks	No significant risks identified	No significant weakness identified
Improving economy, efficiency and effectiveness: How the PFCC and CC uses information about its costs and performance to improve the way it manages and delivers its services	No significant risks identified	No significant weakness identified

Executive Summary (continued)

Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the PFCC and CC, and its members and senior management and its affiliates, including all services provided by us and our network to the PFCC and CC, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 1 April 2021 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

EY Transparency Report 2023

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2023:

EY UK 2023 Transparency Report | EY UK

02 Value for Money Commentary

Value for Money Commentary

Financial Sustainability: How the PFCC and CC plans and manages its resources to ensure it can continue to deliver its services

No significant weakness identified

The Chief Constable's policing priorities and the PFCC's Police and Crime Plan are continuously reviewed and kept in alignment with decision-making. The documents are used as a basis for corporate and service planning and are linked to the overall strategic plans. The PFCC has established performance measures and governance structures that allow the PFCC and CC to assess progress against their objectives. The PFCC has also kept the Medium Term Financial Plan (MTFP) under regular review so that financial planning is integrated with service planning.

The Budget and MTFP Process and Plan report is presented to the Joint Independent Audit Committee (JIAC) in October every year. All financial pressures, commitments and liabilities are considered in the MTFP and annual budget. Risks and assumptions are clearly stated. Significant financial pressures are identified as part of the annual business planning and monthly financial reporting cycle. Financial monitoring is in place with a rigorous process of monthly review, including scrutiny by the CC's Chief Finance Officer, the PFCC's Chief Finance Officer and by the devolved budget holders. The Accountability Board considers the precept levels as part of the budget proposals before workshops are held with the relevant stakeholders and final approval of the budget by the Police, Fire and Crime Panel in February. The precept level has been at the maximum allowed over the period and agreed at £15 for band D council tax for the 2023/24 budget setting process carried out during the 2022/23 financial year which is an increase from the 2022/23 precept of £10. This was consulted on, and the public were favourable to the proposal.

There is regular communication between the two respective CFOs, Chief Officers and the PCC which assists in determining the information needed for making decisions about budget pressures and savings required. The MTFP is updated regularly to reflect the changes in the social, governmental and financial environment, and any significant changes are reported to the Chief Officer Team. Our review of the key assumptions underpinning the MTFP as set out in the budget proposal paper are considered reasonable and appropriate. They were clearly listed to enable the Police and Crime Panel to make the decisions needed to set the precept and overall budget.

The outturn position for 2012/22 was a policing underspend of £1.01m after a decision was taken to transfer £0.75m to fund capital expenditure committed in the capital programme to reduce the revenue budget requirements in 2022/23. The reason for the underspend was understood and reported. The £1m underspend was transferred to ring fenced reserves with the remaining amount being the net underspend of £142k. Earmarked reserves have increased from £12.951m to £17.35m at end 2021/22 with some of the amount being ringfenced for drawdown in 2022/23. As at 31 March 2022 and 31 March 2023, the general fund reserve has been maintained at the agreed PFCC guideline level of £5m, which is sufficient to meet any short fall from the savings requirements in the shorter term.

The outturn position for 2022/23 was a policing underspend of £1.355m which had been managed from a forecast overspend of £0.802m as at September 2022 due to better than planned grant funding related to the increased officer recruitment to retain the Police Officer establishment at the expected level of 1,500. The underspend was allocated: revenue contribution to capital expenditure in 2023/24 of £0.595m; transfer to general reserves of £0.3m; and transfer to ringfenced reserves to support future revenue budget pressures of £0.46m.

Value for Money Commentary

Financial Sustainability: How the PFCC and CC plans and manages its resources to ensure it can continue to deliver its services ●

No significant weakness identified ●

We are aware that the Force has a track record of delivering the identified savings and has continued to do so in both 2021/22 and 2022/23. However, these are becoming harder to identify and ensure delivered over the medium term. The MTFP for the period 2022/23 to 2026/27 shows a savings requirement of £3.32m with £0.376m in 2022/23 and £0.736m in the following four years. The later years is a challenging target as the delivered savings are historically at a lower level than that. In the published budget MTFP for 2022/23 there were no savings identified at that point. The CC has established a savings programme with the intention of identifying savings needed to balance the 2025/26 and 2026/27 budgets as the current budget gaps in those years in the 2022/23 MTFP were £3.929m and £3.663m respectively.

The Precept and Budget Report for 2023/24 revised the savings and efficiencies requirement. The efficiencies agreed through the savings programme and built into the budget totals £0.5m annually over the MTFP. This leaves a total of £11.41m efficiencies yet to be identified over the same period. Although the budget was balanced for 2023/24, the shortfall pressure of the future budget gap has been realised earlier than expected with a gap of £2.215m at the budget setting stage for 2024/25. The

The Capital Strategy is an ambitious programme over the next five years of the MTFP with a total budget to 2026/27 of £72.1m. In particular, the 2022/23 and 2023/24 budgets of £17.8m and £17.9m respectively are significant budgets for the Force and close monitoring is required to ensure that the key estates projects are delivered to budget and schedule.

Conclusion: Based on the work performed, the PFCC and CC had proper arrangements in place in 2021/22 and 2022/23 to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

Value for Money Commentary (continued)

Governance: How the PFCC and CC ensures that it makes informed decisions and properly manages its risks

No significant weakness identified

The PFCC and the CC Annual Governance Statements detail the effectiveness and compliance with the governance structure at the end of each financial year and both are reported to the JIAC. The JIAC provides external scrutiny of strategic risks and operates in line with Chartered Institute of Public Finance and Accountancy (CIPFA) guidance and within the guidance of the Financial Management Code of Practice. The PFCC and the CC have an effective internal audit service that inform and are scrutinised by the JIAC.

Internal Audit's Opinion was 'Significant' assurance over the adequacy of the internal control environment for both 2021/22 and 2022/23. They stated that frameworks of governance, risk management and management control are significant in its overall adequacy and effectiveness. Internal Audit testing has demonstrated controls to be working in practice. Internal Audit concluded that, based on the work completed during the year and observations during their attendance at a variety of management and governance meetings, in their opinion the governance frameworks in place across the PFCC and CC are robust, fit for purpose and subject to regular review as part of the annual review of governance arrangements and the production of the annual governance statement. There is also appropriate reporting to the JAC to provide the opportunity for independent consideration, challenge and recommendation to the PFCC and CC.

For 2021/22, Internal Audit carried out 10 in-depth audit reviews with assurnace levels given as: 2 significant; 5 satisfactory; and 3 limited. A total of 25 recommendations were made in relation to those reviews. The three limited assurance reviews were in relation to: Released under investigation; Business Change; and Cyber Security. For 2022/23, Internal Audit carried out 13 in-depth reviews with assurance levels given as: 6 significant; 4 satisfactory; and 3 limited. A total of 33 recommendations were made in relation to those reviews. The three limited assurance reviews were in relation to: RUI Follow Up; IT Disaster Recovery; and Reasonable Adjustment. We have reviewed these reports and confirmed that although recommendations have been made for improvements across the areas, none of these impact on the overall governance arrangements of the PFCC and CC.

As part of our review, we reviewed the Internal Audit Recommendations Summary report as of September 2023 and noted that of the 77 recommendations made over the periods 2020/21 to 2021/22 the majority had been completed. Progress against implementation is reported six monthly and gives JIAC an overview of the action being taken and if any actions have passed their due date. As at September 2023, all recommendations in relation to 2020/21 are now closed, there is only one recommendation overdue from 2021/22 and the 13 actions outstanding for 2022/23 had not yet reached their implementation date. We therefore consider that there are governance arrangements over the recommendations made by Internal Audit and these are overseen by JIAC.

There are dedicated resources to monitor and manage the risk environment and ensure regular review by risk owners. The Force Assurance Board oversees this from a Force perspective, which is chaired by Deputy Chief Constable, and details are reported into the Accountability Board for PFCC oversight and to JIAC for independent scrutiny.

Value for Money Commentary (continued)

Governance: How the PFCC and CC ensures that it makes informed decisions and properly manages its risks

No significant weakness identified

There are strict monitoring controls in place by the PFCC and the CC to meet the Code of Ethics. Compliance with legislative and regulatory requirements are monitored through various mechanisms, including a fraud paper which is prepared annually for JIAC. Following the year end for 2022/23, we were made aware during the VFM arrangements work that there had been a breach in the Code of Conduct and an investigation was opened into the Chief Constable. We met with officers to discuss the governance arrangements surrounding the mandatory referral to the Independent Office for Police Conduct, investigation, decision to suspend the CC and the final outcome and have not identified any weaknesses in the governance process followed. Appropriate reporting was made to the Police, Fire and Crime Panel in October 2023 and a full review of declarations made by the remaining Chief Officer team has since been undertaken internally with no wrongdoing found. Appropriate action was taken for approving an Acting CC during the suspension period.

The PFCC and CC published their draft financial statements for audit by the deadline set out in the Audit and Accounts regulations and advertised and held an inspection period for members of the public in line with these regulations. We confirm that both the 2021/22 and 2022/23 draft financial statements were arithmetically correct, agreed to the data in the general ledger, and prepared in line with the content required by the CIPFA Code. The PFCC has carried out bank reconciliations during the year. Therefore, appropriate arrangements for financial reporting were in place during 2021/22 and 2022/23 and we do not have any concerns over the financial reporting in the year.

Conclusion: Based on the work performed, the PFCC and CC had proper arrangements in place in 2021/22 and 2022/23 to make informed decisions and properly manage its risks.

Value for Money Commentary (continued)

Improving economy, efficiency and effectiveness: How the PFCC and CC uses information about its costs and performance to improve the way it manages and delivers its services

No significant weakness identified

The PFCC and CC are required to have arrangements in place to ensure proper resource management and the primary responsibility for these arrangements and reporting on the design and operation of these arrangements via the annual governance statement rests with management.

The Force is subject to external review by HMICFRS on the services it provides. These reviews are conducted periodically. The results of the HMICFRS reviews are disclosed in Narrative Statement in draft accounts. The review reports are also published online. The Force was subject to an HMICFRS 'police efficiency, effectiveness and legitimacy' (PEEL) programme of inspections in 2021 and were assessed against 10 of the 12 core inspection questions. The reviewed identified Northamptonshire Police as:

- Adequate in four areas: Preventing crime, Investigating crime, Supporting victims, and Disrupting serious organised crime

- Requires Improvement in six areas: Treatment of the public, Responding to the public, Protecting vulnerable people, Managing offenders, Developing a positive workplace, and Good use of resources.

The review also included 19 areas for improvement (AFIs). In response to the PEEL inspection, the CC identified Business Leads to own and deliver the improvements against specific AFIs with a Chief Officer giving oversight to the implementation of the recommendation. JIAC receives reports about the progress made of the actions to ensure sufficient improvement is being made. We have reviewed the recommendations and are satisfied that none of the areas indicate a significant weakness in the arrangements for value for money.

In 2022/23, HMICFRS updated the PEEL inspection process and developed a new grading system to cover the period 2023 to 2025. However, Northamptonshire Police were not inspected in that year. There has been an inspection since the end of the year that is covered by our value for money procedures and a report was published in August 2024. They scored 9 areas, none of which were rated as inadequate so there was no further work by us to consider the detailed findings.

Northamptonshire Police operates and deliver its services through various collaborations entered with other authorities. Regional meetings are attended at all levels with dedicated responsible chief officers. Along with all other Police Forces, mutual aid is provided to other Forces for national events and recharged in full to support national policing priorities. The PFCC has interests in a number of Joint Arrangements. All of these collaborations are governed by formal Section 22 Agreements and the PFCC's share of the arrangements are fully incorporated in the Authority's annual accounts.

Conclusion: Based on the work performed, the PFCC and CC had proper arrangements in place in 2021/22 and 2022/23 to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

03 Appendices

Appendix A - Summary of arrangements

Financial Sustainability

We set out below the arrangements for the financial sustainability criteria covering the years 2021/22 to 2022/23.

Reporting criteria considerations	Arrangements in place
How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The Authority has robust procedures in place to identify all significant financial pressures relevant to its short and medium term plans. These are gathered from a variety of sources, including budget monitoring sessions, other specific management meetings for budget process, review of budget and outturn report by senior management team, review of MTFP while it is being prepared to allow for feedback. As in previous years, the budget strategy, precept reports give details of management's overall approach. Chief Finance Officers attend all decision making meetings and are involved in scrutiny and challenge of investment proposals. As example, horizon scanning is carried out and chief officers attend national and regional meetings where pressures are identified so these can be considered and reflected in the budget as appropriate.
How the body plans to bridge its funding gaps and identifies achievable savings	The MTFP shows that the Force has produced a balanced budget for 2021/22 and 2022/23. The Force will also be able to balance the budget until 2025/26 by implementing savings already in train and a minimal use of reserves. There is a savings programme in place to balance out the gaps. The force has already identified savings to meet the majority of these and are trying to identify further savings. The budget strategy lays out the approach for restricting the amount of budget growth through zero-basing and challenge. Also, the finance officers seek to drive out savings through continual communication with the Police Force as the operational side of the business and fundamental to savings being realised. We are aware that the Force has a track record of delivering the identified savings and a record of identifying savings to bridge the gaps. The Force has assessed their reserves levels and continue to believe that these are sufficient.

Appendix A - Summary of arrangements

Financial Sustainability (continued)

We set out below the arrangements for the financial sustainability criteria covering the years 2021/22 to 2022/23.

Reporting criteria considerations	Arrangements in place
How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The MTFP is prepared considering the needs of the Force to deliver its services in the best way possible. Strategic plans are a factor in decision-making regarding investment, growth and savings. The Chief Constable's policing priorities and the PFCC's Police and Crime Plan are continuously reviewed and kept in alignment with decision-making. The Chief Finance Officers and their teams are part of this decision making process to ensure the financial impact of any revised priorities is understood.
How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system	Workforce planning, especially Police officer numbers, and the annual budget are closely aligned as recruitment and establishment changes are captured in budget preparation as the officer numbers drive the grant formula. These plans are underpinned by proper analysis and evaluation, including option appraisal, assessing the impact of alternative approaches and benefits realisation. Capital financing is regularly reviewed, and the capital programme is monitored alongside revenue. The MTFP is prepared considering the needs of the Authority to deliver its statutory services.
How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans	The MTFP and budget report includes a section on risks and uncertainties, including sensitivity analysis for key assumptions. These are regularly reviewed to ensure they remain appropriate and are focused on the right risks. Performance and demand is closely monitored by the Force using data available in the Qlik system. A team of analysts report on pressures at various levels within the Force, including at 'Performance FEM', which is attended by both Chief Finance Officers. Unplanned demand is responded to as it arises. As part of managing its financial resilience, there is regular liaison with local authorities across Northamptonshire to ensure regional budgets are developed where possible to ensuring policing demands are met for larger events.

Appendix A - Summary of arrangements

Governance

We set out below the arrangements for the governance criteria covering the years 2021/22 to 2022/23.

Reporting criteria considerations	Arrangements in place
How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	There are dedicated resources to monitor and manage this risk, the resources use the 4Risk system to track risks and ensure regular review by responsible persons. The Force Assurance Board oversees this from a Force perspective, which is chaired by Deputy Chief Constable, and details are reported into the Accountability Board for PFCC oversight and to the Joint Independent Audit Committee (JIAC) for independent scrutiny.
How the body approaches and carries out its annual budget setting process	The PFCC has an integrated budget setting structure, plan and timetable in place. Although this process stays largely unchanged from year to year, the underlying strategic goals and challenges can change between years dependent on pressures and strains being faced by the Authority.
	The budget strategy sets out the process for ensuring a balanced budget. This includes a detailed timetable, pressures & savings, MTFS summary & assumptions and conclusion thereon. A written briefing on this process is delivered annually to the JIAC which ensures appropriate governance is in place. This process is also subject to Internal Audit and no weaknesses were identified in their last review.
How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed	Budgetary control is ensured through a variety of controls across the Force and PFCC. There is monthly budget monitoring reporting to Chief Officers at a summary level. This is supported by detailed monthly reporting to devolved budget holders with regular meetings and discussion about variances so these can be addressed. Action taken is monitored at the next meeting to ensure budgets are managed throughout the year.
	There is a timetable in place for statutory accounts and budget preparation process and the draft accounts deadline was met in the year.
	The Corporate Governance Framework lays out the overarching controls and responsibilities, which is reviewed and updated annually.

Appendix A - Summary of arrangements

Governance (continued)

We set out below the arrangements for the governance criteria covering the years 2021/22 to 2022/23.

Reporting criteria considerations	Arrangements in place
How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee	The JIAC has the responsibility for overseeing the governance of the PFCC and the CC. The Corporate Governance Framework lays out the decision-making process and is revised as required. The Corporate Governance Framework is consistent with the principles of the CIPFA Framework, 'Delivering Good Governance'. Business cases are prepared for all major decisions and the PFCC will publish decision records where deemed necessary. The Change Oversight Group keeps Force oversight of the progress of delivery. The various elements of the Corporate Governance Framework set out the systems and processes, culture and values by which PFCC and CC is directed and controlled, and the activities it undertakes to engage with and be accountable to local communities. It enables the PFCC to monitor the achievement of the strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money. The PFCC and the CC Annual Governance Statements detail the effectiveness and compliance with the governance structure at the end of each financial year and both are reported to the July JIAC meeting. The JIAC provides external scrutiny of strategic risks and operates in line with CIPFA guidance and within the guidance of the Financial Management Code of Practice. The PFCC and the CC also have an effective internal audit service that inform, and are scrutinised, by the JAC.
How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests)	There are strict monitoring controls in place by the PFCC and the CC to meet the Code of Ethics. Compliance with legislative and regulatory requirements are monitored through various mechanisms, including a fraud paper which is prepared annually for JIAC. A gifts & hospitality register is maintained by the Professional Standards Department. The PFCC publishes the registers of interests and records of gifts, hospitalities and expenses for the PCC, Chief Officers and relevant staff and reports these to JIAC.

Appendix A - Summary of arrangements

Improving economy, efficiency and effectiveness

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the **years 2021/22 to 2022/23.**

Reporting criteria considerations	Arrangements in place
How financial and performance information has been used to assess performance to identify areas for improvement	Both financial and operational performance are reported and considered at the Accountability Board. Management carries out budget sessions as laid down in the budget strategy and process during the year. These sessions have involvement from the Chief Finance Officers and other senior management from different departments. With support from Finance, each department has presented their budgets of responsibility, detailing what they spent, the level of service provided and opportunities for savings mainly via efficiencies. There were also examples of where transformation was expected to enable savings and improve service delivery via collaborations.
How the body evaluates the services it provides to assess performance and identify areas for improvement	The Authority is subject to external review by HMICFRS on the services it provides. These reviews are conducted periodically. The results of the HMICFRS reviews are disclosed in Narrative Statement in draft accounts. The review reports are also published online on Authority's website. The Force was subject to an HMICFRS inspection in 2021 and were assessed against 10 of the 12 core inspection questions. The reviewed identified Northamptonshire Police as 'Adequate' in four areas and 'Requires Improvement' in six areas. The review included 19 areas for improvement (AFIs). The Force identified Business Leads to own and deliver the improvements against specific AFIs to ensure implementation. There were no inadequate rated areas.

Appendix A - Summary of arrangements

Improving economy, efficiency and effectiveness (continued)

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the years 2021/22 to 2022/23.

Reporting criteria considerations	Arrangements in place
How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve	The Authority operates and deliver its services through various collaborations entered with other authorities. Regional meetings are attended at all levels with dedicated responsible chief officers, Mutual Aid provided to other Forces for national events (and recharged in full), PFCC partnership meetings. The OPFCC has interests in a number of Joint Arrangements. All of these collaborations are governed by formal Section 22 Agreements and the OPFCC share of the arrangements are fully incorporated in the Authority's annual accounts. The collaboration agenda is underpinned by 5 guiding principles: 1. that local policing remains local 2. any collaboration helps deliver more efficient and/or effective policing for Northamptonshire 3. all areas of business are considered 4. decisions not to participate in a particular collaboration are reviewed regularly, as circumstances may change 5. any cost and/or benefits are shared between participating Forces.
How the body ensures that commissioning and procuring services is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits	Procurement is conducted as per Corporate Governance Framework. In October 2020, together with the PCC for Nottinghamshire, the PFCC established a Limited Liability Partnership, "Mint Commercial Services LLP" to deliver procurement services and solutions to the two PCCs and Police Forces. Following 10 months of trading, a decision was made to issue a 3-month notice to MINT with the intent of bringing these services to an in-house provision. This contract therefore terminated in October 2021. We reviewed the series of events which triggered the decision to wind up MINT and have found no significant findings to report in the 2020/21 VFM work.

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ED None

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Grant Thornton

The Audit Findings for Northamptonshire Commissioner Fire and Rescue Authority

Interim Report

Year ended 31 March 2024

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20 September 2024

Dear Joint Independent Audit Committee Members,

Audit Findings for Northamptonshire Commissioner Fire and Rescue Authority for the 31 March 2024

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to drive audit quality by reference to the Audit Quality Framework. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at transparency-report-2023.pdf (grantthornton.co.uk).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Laurelin Griffiths

Director
For Grant Thornton UK LLP

Contents

Your key Grant Thornton team members are:

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Council or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of Northamptonshire Commissioner Fire and Rescue Authority ('the Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2024 for the attention of those charged with governance.

Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:

- the Authority's financial statements give a true and fair view of the financial position of the Authority and its income and expenditure for the year; and

- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report), is materially consistent with the financial statements and with our knowledge obtained during the audit, or otherwise whether this information appears to be materially misstated.

As at the date of this report, we have concluded a number of areas of our audit work. Where our work is concluded then we have set out the detail of the work undertaken and our findings in the body of this report.

Where audit work has not yet been concluded, we have highlighted the work undertaken to date, and any audit findings and recommendations. The main areas on which we have been unable to conclude our work are as summarised on page 7.

Our findings from the work undertaken to date are summarised on pages 7 to 21. Audit adjustments are detailed at Appendix C. We have also raised recommendations for management as a result of our audit work. These are set out at Appendix B.

Unfortunately, owing to the challenges of undertaking an audit where the previous audit is expected to be disclaimed due to the local authority backstop, we have been unable to gain full assurance and it has not been possible for us to undertake sufficient work to support an unmodified audit opinion at this time.

We are in discussions with the Authority about potentially undertaking additional work prior to the proposed backstop date of 28 February 2025 to enable us to gain the necessary assurance over the opening balances and prior year comparative figures. We also anticipate guidance from the Financial Reporting Council. As things stand, the limitations imposed by not having assurance on opening balances mean that we will need to modify our opinion on the financial statements.

We will provide those charged with governance with a final Audit Findings Report at the December 2024 JIAC meeting.

We expect to conclude that the other information to be published with the financial statements, including the Annual Governance Statement, is consistent with our knowledge of your organisation and with the financial statements we have audited.

1. Headlines

Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

Our work on the Authority's value for money (VFM) arrangements will be reported in our commentary on the Authority's arrangements in our Auditor's Annual Report (AAR). We did not identify any risks of significant weakness within our Audit Plan. Our work to date in this area has not highlighted any new risks of significant weakness.

Our VFM work is ongoing at this time and we expect to be in a position to report our findings to the December 2024 JIAC meeting.

Statutory duties

The Local Audit and Accountability Act 2014 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties. We have completed the majority of work on the 2023/24 financial year under the Code and expect to be able to certify the completion of the audit when we give our audit opinion.

Significant matters

As set out on the previous page, we currently do not have assurance over the Authority's opening balances or prior year comparative information due to the expected disclaimer on the 2022/23 financial statements. We are in the process of agreeing further audit work with a view to gaining assurance over these prior year figures.

We did not encounter any significant difficulties or identify any further significant matters during our audit work to date.

1. Headlines

Government proposals around the backstop

On 30 July 2024, the Minister of State for Local Government and English Devolution, Jim McMahon, provided the following written statement to Parliament [Written statements - Written questions, answers and statements - UK Parliament](#) This confirmed the government's intention to introduce a backstop date for English local authority audits up to 2022/23 of 13 December 2024. As a consequence of this, the authority's accounts for (years up to 2022/23) are expected to be backstopped and a disclaimer of opinion will be issued by 13 December 2024.

The government has set out its intention that from 2023/24, auditors should work with local authorities to begin the process of recovery. A backstop date for 2023/24 has been proposed of 28 February 2025, and a date for 2024/25 audits of 27 February 2026.

Our intention is that over time we will re-build assurance in respect of prior years across all backstopped audits, taking account of guidance from the National Audit Office and the Financial Reporting Council. For 2023/24, we have currently focused at your audit on the following areas in advance of the backstop date:

• Risk assessment and evaluation of the control environment for 2023/24 including ISA 315 assessment
• Audit of closing balances as at 31 March 2024
• Audit of income and expenditure and movements within financial year 2023/24 and associated cut off testing
• Testing of journals within 2023/24
• Testing of Movement of Reserves statements and other primary statements (within the constraints that we will not have opening balance assurance)
• Financial statements disclosure
• Recognising the sensitivity of cash, including the opening cash position as at 1 April 2023

As noted on page 4, we are in the process of agreeing further audit work in order to gain assurance over these prior year figures, which would include:

• Audit of closing balances as at 31 March 2023
• Audit of income and expenditure and movements within financial year 2022/23
• Testing of journals within 2022/23
• Testing of Movement of Reserves statements and other primary statements
• Recognising the sensitivity of cash, including the opening cash position as at 1 April 2022

National context – level of borrowing

All Fire Authorities continue to operate in an increasingly challenging financial context. With inflationary pressures placing increasing demands on budgets, there are concerns as Fire Authorities look to alternative ways to generate income. We have not identified any issues with the level of borrowing during our audit work or during our VFM work so far.

2. Financial Statements

Overview of the scope of our audit

This Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code'). Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Audit approach

Our audit approach was based on a thorough understanding of the Authority's business and is risk based, and in particular included:

- An evaluation of the Authority's internal controls environment, including its IT systems and controls;

- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

Conclusion

As highlighted in page 4 of this report, we are in the process of agreeing further audit work with a view to gaining assurance over the Authority's prior year figures. If it is not possible for us to undertake sufficient work to gain this assurance, we may have to modify the audit opinion or issue a disclaimer. In this case, the disclaimer would be expected to be issued due to the 2022/23 audit not being concluded.

The circumstances resulting in the application of the local authority backstop to prior year audits are clearly extremely unusual. The government has signalled its intent that where backstops have been applied, local authorities and their auditors work together to recover the position over subsequent years. We will follow relevant guidance including from the NAO and the FRC to work with you, as we seek to rebuild audit assurance.

Recognising the backstop date of 28 February 2025, we anticipate issuing an audit opinion prior to this date, following the conclusion of discussions and the completion of any work agreed in relation to the 2022/23 balances and transactions.

The items outstanding in relation to 2023/24 include:

- receipt of and review of IAS 19 assurance letter from Pension Fund auditors;

- clearing of final sample queries;

- consistency reviews of both the EFA and MiRS statements;

- completion of quality reviews by both the Audit Manager and Engagement Lead;

- receipt of the signed management representation letter; and

- review of the final, signed set of financial statements.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff.

2. Financial Statements

Our approach to materiality

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

Materiality levels remain the same as reported in our audit plan.

We set out in this table our determination of materiality for Northamptonshire Commissioner Fire and Rescue Authority.

	Amount (£)	Qualitative factors considered
Materiality for the financial statements	775,000	We determined that total expenditure in year was the most appropriate benchmark. Our risk assessment led us to set materiality at approximately 1.8% of prior year gross expenditure.
Performance materiality	500,000	Based on the internal control environment at the Authority we determined that 65% of headline materiality would be an appropriate benchmark.
Trivial matters	38,500	We decided that matters below 5% of materiality were trivial.
Materiality for senior officer remuneration	13,000	We identified senior officer remuneration as a sensitive item and set a lower materiality of £13,000 for testing these items which is approximately 1.8% of expenditure in this area.

2. Financial Statements: Significant risks

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

This section provides commentary on the significant audit risks communicated in the Audit Plan.

Risks identified in our Audit Plan	Commentary
Management override of controls Under ISA (UK) 240 there is a non-rebuttable presumption that the risk of management over-ride of controls is present in all entities. The Authority faces external scrutiny of its spending, and this could potentially place management under undue pressure in terms of how they report performance. We therefore identified management override of controls, and in particular journals, management estimates, and transactions outside the normal course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.	We have: • evaluated the design and implementation of management controls over journals; • analysed the journals listing and determined the criteria for selecting high risk unusual journals; • identified and tested unusual journals recorded during the year and after the draft accounts production stage for appropriateness and corroboration; • gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness with regard to corroborative evidence; and • evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions. We did not identify any issues with the journals selected for testing. However, our work identified a number of recommendations for the Authority to implement around journal authorisation processes and controls. These are detailed within Appendix B.

2. Financial Statements: Significant risks

Risks identified in our Audit Plan	Commentary
Presumed risk of fraud in revenue recognitions **ISA (UK) 240** Under ISA (UK) 240 there is a rebuttable presumed risk of material misstatement due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.	Having considered the risk factors set out in ISA (UK) 240, and the nature of the revenue streams of the Authority, we have determined that the presumed risk of material misstatement due to the improper recognition of revenue can be rebutted, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; and • the culture and ethical frameworks of public sector bodies, including Northamptonshire Commissioner Fire and Rescue Authority, mean that all forms of fraud are seen as unacceptable. Therefore, we did not consider this to be a significant risk for the Authority. There were no changes to our assessment as reported in the audit plan that we need to bring to your attention. Whilst not a significant risk, as part of our audit work, we have undertaken work on material revenue items. Our work has not identified any matters that would indicate our rebuttal was incorrect.
Presumed risk of fraud related to expenditure recognition **PAF Practice Note 10** In line with the Public Audit Forum Practice Note 10, in the public sector, auditors must also consider the risk that material misstatements due to fraudulent financial reporting may arise from the manipulation of expenditure recognition for instance by deferring expenditure to a later period). As most public bodies are net spending bodies, then the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk of material misstatements due to fraud related to revenue recognition.	Having considered the risk factors set out in Practice Note 10 and the nature of the expenditure streams of the Authority, we determined that there is not a risk of fraud within expenditure recognition, because: • there is little incentive to manipulate expenditure recognition; • opportunities to manipulate expenditure recognition are very limited; and • the culture and ethical frameworks of public sector bodies, including Northamptonshire Commissioner Fire and Rescue Authority, mean that all forms of fraud are seen as unacceptable. Therefore, we did not consider this to be a significant risk for the Authority. There were no changes to our assessment as reported in the audit plan that we need to bring to your attention. Whilst not a significant risk, as part of our audit work, we have undertaken testing on material expenditure items. Our work has not identified any matters that would indicate our assessment was incorrect, however, we did identify a number of errors within our testing of payments made after year end. The extent of the error identified is detailed in Appendix C. We are satisfied from our testing that this is not indicative of a material error within the financial statements. We have made two related recommendations within Appendix B.

2. Financial Statements: Significant risks

Risks identified in our Audit Plan	Commentary
Closing Valuation of land and buildings The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from current value (or the fair value for surplus assets) at the financial statements date. This is done via full valuations, or on a desktop basis, with a full valuation undertaken at least once every five years in accordance with the requirements of the CIPFA Code. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£36 million as at 31 March 2023) and the sensitivity of the estimate to changes in key assumptions. The valuation also depends on the completeness and accuracy of source data such as floor areas and subjective inputs such as obsolescence factors. We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk of material misstatement.	We have: • evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuer, and the scope of their work; • evaluated the competence, capabilities and objectivity of the valuation expert; • written to the valuer to confirm the basis on which the valuation was carried out to ensure that the requirements of the Code are met; • challenged the information and assumptions used by the valuer to assess the completeness and consistency with our understanding; • tested, on a sample basis, revaluations made during the year, agreeing key source data used such as floor areas and build costs to suitable independent evidence and confirming that the valuation methodology has been correctly applied; and • tested revaluations made during the year to see if they had been input correctly into the asset register. Our audit work has not identified any issues in respect of valuation of land and buildings. Further detail is included in the key judgements and estimates on page 14. As noted on page 4, we are in the process of agreeing further audit work to allow us to gain assurance over prior year figures.

2. Financial Statements: Significant risks

Risks identified in our Audit Plan	Commentary
Closing valuation of pension fund net liability	We have:

Risks identified in our Audit Plan

The authority's net pension liability (made up of both the Local Government Pension Scheme [LGPS] and Fire Fighter's Pension Scheme [FFPS]), as reflected in its balance sheet, represents a significant estimate in the financial statements.

The net pension liability is considered a significant estimate due to the size of the numbers involved (£239.5m at 31 March 2023) and sensitivity of the estimate to changes in the key assumptions.

We therefore identified the valuation of the liability related to defined benefit pension schemes as a significant risk, which was one of the most significant assessed risk of material misstatement.

The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation. However, for the first time since IFRS have been adopted the Authority has had to consider the potential impact of IFRIC 14 - IAS 19 - the limit on a defined benefit asset on the LGPS. Because of this we have assessed the recognition and valuation of the pension asset as a significant risk.

The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable.

The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary.

A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimate due to the assumptions used in their calculation. With regard to these assumptions we have therefore identified valuation of the Authority's pension fund net liability as a significant risk.

Commentary

We have:

- updated our understanding of the processes and controls put in place by management to ensure that the group's pension fund net liability is not materially misstated and evaluate the design of the associated controls;

- evaluated the instructions issued by management to their management experts (the actuaries for the LGPS and FFPS) for this estimate and the scope of the actuaries' work;

- assessed the competence, capabilities and objectivity of the actuaries who carried out the pension fund valuations;

- assessed the accuracy and completeness of the information provided by the Authority to the actuaries to estimate the liabilities;

- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial reports from the actuaries;

- undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and

- obtained assurances from the auditor of the Northamptonshire Pension Fund as to the controls surrounding the validity and accuracy of membership data, contributions data and benefits data sent to the actuary, and the fund assets valuation in the pension fund's financial statements.

Due to the LGPS being in surplus, the Authority had considered the potential impact of IFRIC 14 before audit challenge, and our work in response to this is ongoing.

We are awaiting IAS19 assurances from the auditor of the Northamptonshire Pension Fund. We cannot conclude our audit until we have received and considered the IAS19 letter from the Pension Fund auditor.

Our audit work in this area is in progress but we have not identified any issues in respect of valuation of the pension fund liability to date. Further detail is included in the key judgements and estimates on pages 15 and 16.

As noted on page 4, we are in the process of agreeing further audit work to allow us to gain assurance over these prior year figures.

2. Financial Statements: Other risks identified

This section provides commentary on other risks identified within the Audit Plan.

Risks identified in our Audit Plan	Commentary
New system implementation April 2023 During the year, the authority moved from an externally hosted financial ledger system to an internally hosted financial ledger system to enable a joint system between the authority and Northamptonshire Police, Fire and Crime Commissioner. There is a risk that the data migrated between the systems is inaccurate or incomplete.	We have: • reviewed the Authority's process for ensuring the data migration was complete and accurate; and • performed procedures to determine the design effectiveness of the IT general controls of the new ledger system. No issues have arisen during our work in this area.
Cybersecurity breach High profile cyber-attacks undermine trust in an organisation and shatter hard won reputations and consumer trust. Over 80% of the cyber-attacks we read about could have been prevented through good simple cyber hygiene. Understanding and managing cyber risk is fundamental to any business's growth journey. During the year, a cybersecurity breach occurred at a service provider. The data in question was held outside of the Authority by a contracted service provider and the associated sub-processor.	We have: • reviewed the authority's cybersecurity processes and procedures to assess whether actions taken by management were appropriate; and • obtained the service organisation's service auditor report and assess the effect of the service provided on the controls relevant to the audit. No issues have arisen during our work in this area.

2. Financial Statements: key judgements and estimates

This section provides commentary on key estimates and judgements in line with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Land and Building valuations £47.469m	Other land and buildings comprises of operational buildings such as fire stations, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings are not specialised in nature and are required to be valued at existing use in value (EUV) at year end. The Authority has engaged Wilks Head & Eve LLP to complete the valuation of properties as at 31 March2024. All of the assets were revalued during 2023/24. In reporting a valuation for land and buildings, the valuer has considered a range of relevant sources of information. Management maintain regular dialogue with the valuer and review the valuation certificates provided and challenge where required. The total year end valuation of land and buildings was £47.469m, a net decrease of £1.212m from 2022/23 (£48.681m).	We have: • assessed the competence, capabilities and objectivity of the valuation expert used by management; • documented and are satisfied with our understanding of the Authority's processes and controls over property valuations; • determined the completeness and accuracy of the underlying information used to determine the estimate; • considered the appropriateness of any alternative site assumptions; and • considered the movements in valuations of individual assets and their consistency with market data. The Authority holds a number of operational buildings such as fire stations. Our usual approach to testing this class of assets includes cyclical testing of rights and obligations, and testing of additions, disposals and depreciation in year. However, with the prior year unaudited, we did not have assurance over these figures in the form of prior year signed accounts. Due to this, we have so far been unable to apply standard predictive approaches on depreciation as there is uncertainty regarding the opening balances. As noted on page 4, we are in the process of agreeing further audit work to allow us to gain assurance over these prior year figures.	Work in this area is in progress

2. Financial Statements: key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
LGPS net pension surplus £0.513m IFRIC 14 addresses the extent to which an ISA19 surplus can be recognised on the balance sheet and whether any additional liabilities are required in respect of onerous funding commitments. IFRIC 14 limits the measurement of the defined benefit asset to the present value of economic benefits available in the form of refunds from the plan of reductions in future contributions to the plan.	The Authority's Local Government Pension Scheme net pension surplus at 31 March 2024 is £0.513m (PY £0.363m liability) comprising the Northamptonshire Local Government Scheme obligations. The Authority uses Hymans Robertson to provide actuarial valuations of the Authority's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years. The latest full actuarial valuation was completed in 2022. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £0.876m net actuarial gain during 2023/24.	• We are satisfied that management's expert is competent, capable and objective. • We have documented and are satisfied with our understanding of the Authority's processes and controls over pension valuations. • We have considered the completeness and accuracy of the underlying information used to determine the estimate. • We have analysed the method, data and assumptions used by management and their expert to derive the estimate, including using PwC as our auditors expert – the table below compares the actuary's assumptions with our expectations:	Work in this area is in progress

Assumption	Actuary Value	PwC range	Assessment
Discount rate	4.85%	4.80% - 4.85%	●
Pension increase rate	2.75%	2.75% - 2.80%	●
Salary growth	3.25%	3.1% - 5.1%	●
Life expectancy – Males currently aged 45/65	20.4 years / 21.6 years	The potential difference in range can be around 8-10 years at the extremes of individual employer level life expectancies.	●
Life expectancy – Females currently aged 45/65	24.7 years / 25.5 years		●

• We are awaiting a response to our letter to the Northamptonshire Pension Fund auditor and need to conclude on our work around IFRIC 14.

• As noted on page 4, we are in the process of agreeing further audit work to allow us to gain assurance over prior year figures.

2. Financial Statements: key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Firefighters' Pension Scheme liability £245.881m	The Authority's Firefighters' Pension Scheme liability at 31 March 2024 is £245.881m (PY £239.160m). The Authority operates three pension schemes for firefighters, these are the 1992, 2006 and 2015 Firefighters' Pension Schemes. The Authority uses GAD to provide actuarial valuations of their Firefighters' Pension Scheme liabilities. A full actuarial valuation is required every four years. Whilst the latest full actuarial valuation was completed in 2020, the estimate of the pension liability at 31 March 2024 is based on up-to-date membership data and assumptions. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £6.721m net actuarial loss during 2023/24.	• We are satisfied that management's expert is competent, capable and objective. • We have documented and are satisfied with our understanding of the Authority's processes and controls over pension valuations. • We have considered the completeness and accuracy of the underlying information used to determine the estimate. • We have analysed the method, data and assumptions used by management and their expert to derive the estimate, including using PwC as our auditors expert – the table below compares the actuary's assumptions with our expectations:	Work in this area is in progress

Assumption	Actuary Value	PwC range	Assessment
Discount rate	4.75%	4.75%	●
Pension increase rate	2.60%	2.50% - 2.60%	●
Salary growth	3.85%	3.10% - 5.10%	●
Life expectancy – Males currently aged 45/65	21.3 years / 22.9 years	21.3 – 21.9 years / 22.9 – 23.6 years	●
Life expectancy – Females currently aged 45/65	21.3 years / 22.9 years	21.3 – 23.6 years / 22.9 – 25.1 years	●

• As noted on page 4, we are in the process of agreeing further audit work to allow us to gain assurance over prior year figures.

2. Financial Statements: Information Technology

This section provides an overview of results from our assessment of Information Technology (IT) environment and controls which included identifying risks from the use of IT related to business process controls relevant to the financial audit. This includes an overall IT General Control (ITGC) rating per IT system and details of the ratings assigned to individual control areas.

| IT application | Level of assessment performed | Overall ITGC rating | ITGC control area rating | | | Related significant risks/other risks |
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
Unit 4 Agresso	ITGC assessment (design and implementation effectiveness only)	● [green]	● [green]	● [green]	● [green]	Management override of controls New system implementation April 2023

Assessment

● Significant deficiencies identified in IT controls relevant to the audit of financial statements
● Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
● IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
● Not in scope for testing

2. Financial Statements: matters discussed with management

This section provides commentary on the significant matters we discussed with management during the course of the audit.

Significant matter	Commentary
Significant events or transactions that occurred during the year	From our work during the audit of the financial statements and from discussions with management and those charged with governance, we are not aware of any significant events or transactions that occurred during the period.
Business conditions affecting the Authority, and business plans and strategies that may affect the risks of material misstatement.	From our work during the audit of the financial statements and from discussions with management and those charged with governance, we are not aware of any business conditions that would significantly affect the Authority.
Concerns about management's consultations with other accountants on accounting or auditing matters	From our work during the audit of the financial statements and from discussions with management and those charged with governance, we are not aware that the Authority has consulted with any other accountants.
Significant matters on which there was disagreement with management, except for initial differences of opinion because of incomplete facts or preliminary information that are later resolved by the auditor obtaining additional relevant facts or information	We have not identified any such disagreements.
Prior year adjustments identified	As noted on page 4, we are in the process of agreeing further audit work to enable us to gain assurance over prior year figures.
Other matters that are significant to the oversight of the financial reporting process.	We have not identified any other such matters.

2. Financial Statements: other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Joint Independent Audit Committee. We have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	A letter of representation will be requested from the Authority upon completion of our work.
Audit evidence and explanations	All information and explanations requested from management were provided.
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the banks where the Authority holds accounts. This permission was granted and the requests were sent. All of these requests were returned with positive confirmation.
Accounting practices	We have evaluated the appropriateness of the Authority's accounting policies, accounting estimates and financial statement disclosures. A number of minor amendments were made to the accounting policies to enhance transparency of the disclosures within the accounts, which are documented within Appendix C.
Significant difficulties	No significant difficulties have been noted.

2. Financial Statements: other communication requirements

Issue	Commentary
Going concern	In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.

Our responsibility

As auditors, we are required to "obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern" (ISA (UK) 570).

Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:

- the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities

- for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report.

Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we planned to consider and evaluate:

- the nature of the Authority and the environment in which it operates

- the Authority's financial reporting framework

- the Authority's system of internal control for identifying events or conditions relevant to going concern

- management's going concern assessment.

Our work in this area remains ongoing.

2. Financial Statements: other responsibilities under the Code

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. No inconsistencies have been identified at this stage.
Matters on which we report by exception	We are required to report on a number of matters by exception in a number of areas: • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported any number of significant weaknesses. We have nothing to report on these matters at this stage.
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. Detailed work is not required as the Authority does not exceed the threshold.
Certification of the closure of the audit	We intend to certify the closure of the 2023/24 audit of Northamptonshire Commissioner Fire and Rescue Authority in the audit report.
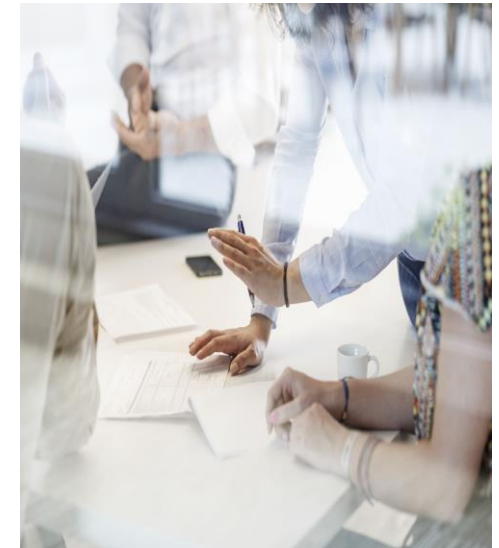
3. Value for Money arrangements (VFM)

Approach to Value for Money work for 2023/24

The National Audit Office issued its guidance for auditors in April 2020. The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.

Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Financial Sustainability

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

Governance

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

Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are as follows:

Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.

Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.

Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

Our VFM work is ongoing at this stage. As part of our work, we have considered whether there are any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. So far, we have not identified any areas of particular risk for this work, and we have not identified any significant weaknesses.

Our detailed commentary will be set out in a separate Auditor's Annual Report, which is expected to be presented to the December 2024 JIAC meeting.

4. Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, and managers). We confirm that there are no significant facts of matters that impact on our independence as auditors that we are required to or wish to draw to your attention and consider that an objective, reasonable and informed third party would take the same view.

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed at Appendix D.

Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see Grant Thornton International Transparency report 2023.

4. Independence and ethics

As part of our assessment of our independence we note the following matters:

Matter	Conclusion
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Authority that may reasonably be thought to bear on our integrity, independence and objectivity.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Authority as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Authority.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Group's board, senior management or staff that would exceed the threshold set in the Ethical Standard.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Appendices

A.   Communication of audit matters to those charged with governance

B.   Action plan – Audit of Financial Statements

C.   Audit Adjustments

D.   Fees and non-audit services

E.   Auditing developments

A. Communication of audit matters to those charged with governance

Our communication plan	Audit Plan	Audit Findings
Respective responsibilities of auditor and management/those charged with governance	•	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks	•	
Confirmation of independence and objectivity	•	•
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	•	•
Significant findings from the audit		•
Significant matters and issue arising during the audit and written representations that have been sought		•
Significant difficulties encountered during the audit		•
Significant deficiencies in internal control identified during the audit		•
Significant matters arising in connection with related parties		•
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		•
Non-compliance with laws and regulations		•
Unadjusted misstatements and material disclosure omissions		•
Expected modifications to the auditor's report, or emphasis of matter		•

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

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

Respective responsibilities

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

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

Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, we are also required to distribute our findings to those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report to all those charged with governance.

B. Action Plan – Audit of Financial Statements

We have identified five recommendations for the Authority as a result of issues identified during the course of our audit. We have agreed our recommendations with management. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
Effect on control system	**Lack of authorisation for certain manual journals** We identified from our testing that once a journal had been input to the balance sheet or CIES, a user could then move the balance between balance sheet or CIES cost centres without the requirement for authorisation. This is because the system check to determine whether approval is required is if there are any "Z" prefix cost centres, which there are not when moving between balance sheet or CIES cost centres.	We recommend that the Authority implement a requirement for approval of these journal movements. **Management response** Management have asked the team to check what evidence auditors were provided with, but the workflow criteria quoted (re "Z" prefix) does not relate to the Fire workflow. The Fire version of this recognises that the cost centre structure is different and requires authorisation for all cost centres with a prefix between Q and Z. This covers all journals affecting the movement between the CIES and balance sheet and was specifically updated as part of the Fire implementation on Unit4 as something requiring customisation. Furthermore there is a journal review process, for which transactions within the balance sheet are reviewed to ensure that the transactions are Balance Sheet related and reconciliations are completed to ensure that balances within the control accounts are appropriate and should not relate to the CIES. Management have asked the team to liaise to ensure auditors are given the correct evidence with this.
Effect on control system	**Self-authorisation of journals** We identified several journals posted and approved by the same user which contained "Z" prefix cost centres which should require approval by a different user ID. However the workflow does not differentiate between different users so although these journals went through the workflow requiring approval, there is nothing preventing the user then approving their own journals if they also have approval privilege for that cost centre.	We recommend that the Authority implement a step to prevent self-approval within the system, or create a review step outside of the system if this is not possible. **Management response** The journal authorisation workflow is built to prevent self-authorisation and does differentiate between users. However, having seen your recommendation I have ascertained that an element of the workflow was not turned on and thus you are correct that until now, it has not been operating as intended. This has today (20th Sep 24) been updated and now requires authorisation from two individuals if an approver instigates a journal. Thank you for bringing this to our attention – the team will be able to provide evidence that it is resolved if needed.

B. Action Plan – Audit of Financial Statements

Assessment	Issue and risk	Recommendations
Effect on control system	**Authorisation of journals by senior management** We identified a small number of journals authorised by senior management personnel. We would not expect any journals to be input or authorised by senior management personnel. We tested every such journal identified and did not identify any issues with them.	We recommend that senior management personnel do not input or authorise journals. **Management response** Senior managers are included as journal authorisers for resilience purposes and would only be asked to action workflow tasks if others were unavailable. A quarterly journal review is undertaken (by a member of staff not involved in journal entry or authorisation) which would highlight any journals authorised by senior management and backing documentation would be checked for assurance. We recognise a risk in this approach but are content there are controls in place to mitigate the risks.
Effect on control system	**Lack of cybersecurity frameworks** The Authority did not adopt any formal standard cybersecurity frameworks. The fire standards board have had a cyber security fire standard out for consultation, but this has not yet been released.	We recommend that the Authority adopt a formal cybersecurity framework. **Management response** We will look into this.
Effect on control system	**Understatement of accrual** Within our payments made after year end testing, we identified a number of payments related to 2023/24 which were not accrued for correctly. This resulted in the understatement of accruals at 31 March 2024 and understatement of expenditure for the year ended 31 March 2024. We also identified that finance team members were not aware of the de minimis level policy.	We recommend that the Authority improve their closedown processes to ensure all expenditure items related to the financial statements year are identified and correctly accounted for. Finance officers responsible for accruals should be reminded of their responsibilities in this area. We also recommend that finance staff are reminded of the de minimis policy for accruals. **Management response** Noted. Action will be taken with finance personnel for clarity on procedures, training needs and enhanced check at closedown in the future.

C. Audit Adjustments

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2024.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £' 000	Impact on total net expenditure £'000	Impact on general fund £'000
PWLB loan interest was incorrectly included in service expenditure, rather than financing expenditure	Dr Financing expenditure 62 Cr Service expenditure 62	Nil	Nil	Nil
Overall impact	**Nil**	**Nil**	**Nil**	**Nil**

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2023/24 audit which have not been made within the final set of financial statements. The Joint Independent Audit Committee is required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £' 000	Impact on total net expenditure £'000	Impact on general fund £'000	Reason for not adjusting
PPE revaluations incorrectly charged to CIES rather than to Revaluation Reserve	Cr CIES (52)	Dr Revaluation Reserve 52	Cr (52)	Nil	Immaterial
Asset included in AHFS at an incorrect value Please note we identified that this asset was held in AUC in 2022/23 but should have been held in surplus. This prior year classification has therefore changed from the draft 2023/24 accounts.	Dr CIES 300	Cr AHFS (300)	Dr 300	Nil	Immaterial
Errors identified within testing of payments made after year end which resulted in a net under-accrual at year end.	Dr Expenditure 154	Cr Creditors (154)	Dr 154	Nil	Immaterial
Overall impact	**£402**	**(£402)**	**£402**	**Nil**	

C. Audit Adjustments (continued)

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Issue or omission	Adjusted?
Accounting Policies	We requested that the policy around useful economic lives of assets be expanded to ensure the disclosure is relevant to all assets held by the Authority.	✔
Note 9 Property, Plant and Equipment	A number of entries within the note were included on incorrect lines.	✔
Note 27 Financial Instruments	Our review of the financial instruments identified that the disclosures were not fully compliant with the Code, including additional information being required within the accounting policy to define cash equivalents.	✔

D. Fees and non-audit services

We confirm below our final fees charged for the audit and confirm there were no fees for the provision of non audit services.

Audit fees	Proposed fee	Final fee
Scale fee	£95,380	£95,380
ISA 315	£5,020	£5,020
Assurance over opening balance figures	TBC	TBC
Total audit fees (excluding VAT)	TBC	TBC

The scale fee above is reflected in the audit fee within the financial statements. Additional fees have not been recognised in the accounts.

E. Auditing developments

Revised ISAs

There are changes to the following ISA (UK):

ISA (UK) 315 (Revised July 2020) 'Identifying and Assessing the Risks of Material Misstatement'
This impacts audits of financial statement for periods commencing on or after 15 December 2021.
ISA (UK) 220 (Revised July 2021) 'Quality Management for an Audit of Financial Statements'
ISA (UK) 240 (Revised May 2021) 'The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

A summary of the impact of the key changes on various aspects of the audit is included below:

These changes will impact audit for audits of financial statement for periods commencing on or after 15 December 2022.

Area of change	Impact of changes
Risk assessment	The nature, timing and extent of audit procedures performed in support of the audit opinion may change due to clarification of: • the risk assessment process, which provides the basis for the assessment of the risks of material misstatement and the design of audit procedures • the identification and extent of work effort needed for indirect and direct controls in the system of internal control • the controls for which design and implementation needs to be assess and how that impacts sampling • the considerations for using automated tools and techniques.
Direction, supervision and review of the engagement	Greater responsibilities, audit procedures and actions are assigned directly to the engagement partner, resulting in increased involvement in the performance and review of audit procedures.
Professional scepticism	The design, nature, timing and extent of audit procedures performed in support of the audit opinion may change due to: • increased emphasis on the exercise of professional judgement and professional scepticism • an equal focus on both corroborative and contradictory information obtained and used in generating audit evidence • increased guidance on management and auditor bias • additional focus on the authenticity of information used as audit evidence • a focus on response to inquiries that appear implausible
Definition of engagement team	The definition of engagement team when applied in a group audit, will include both the group auditors and the component auditors. The implications of this will become clearer when the auditing standard governing special considerations for group audits is finalised. In the interim, the expectation is that this will extend a number of requirements in the standard directed at the 'engagement team' to component auditors in addition to the group auditor. • Consideration is also being given to the potential impacts on confidentiality and independence.
Fraud	The design, nature timing and extent of audit procedures performed in support of the audit opinion may change due to: • clarification of the requirements relating to understanding fraud risk factors • additional communications with management or those charged with governance
Documentation	The amendments to these auditing standards will also result in additional documentation requirements to demonstrate how these requirements have been addressed.

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Agenda Item 7

Report to the Joint Independent Audit Committee
02 October 2024

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 2022/23, 2023/24 and 2024/25 a total of twenty-one audits have been completed, making seventy-six audit recommendations. Of those seventy-six recommendations:
- Sixty-one recommendations have been completed and are closed.
- Three recommendations are recommended for closure.
- Three recommendations have had their original implementation date revised and remain ongoing.
- Nine recommendations have not yet reached their implementation date and remain ongoing.

Further details regarding mitigation activity and progress updates can be found within the attached report, Summary of Internal Audit Recommendations for JIAC September 2024.

3   OVERVIEW

3.1   **2022/23 Audits**

- Ten audits were completed making thirty-four recommendations all of which have been completed and are closed.

3.2   **2023/24 Audits**

- Ten audits were completed making forty-one recommendations.
- Twenty-Seven recommendations have been completed and are closed.
- Three recommendations are complete and are recommended for closure.
- Eight recommendations have not yet reached their implementation date and remain ongoing.
- Three recommendations have had their implementation date revised and remain ongoing.

3.3   **2024/25 Audits**

- One audit has been completed making one recommendation which has not yet reached its implementation date and is ongoing.

4   COLLABORATION AUDITS

- Two collaboration audits were completed in 2023/24.

EQUALITY, DIVERSITY AND HUMAN RIGHTS IMPLICATIONS
None

HUMAN RESOURCES IMPLICATIONS
None

RISK MANAGEMENT IMPLICATIONS
None.

ENVIRONMENTAL IMPLICATIONS
None

Author:	Richard Baldwin, Business Continuity and Risk Manager
Chief Officer Portfolio Holder:	Paul Bullen, Assistant Chief Officer
Background Papers:	Summary of Internal Audit Recommendations for JIAC September 2024.

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

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
Balance Transfer	03 March 2023	Significant Assurance	0	0	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
Core Financials	13 June 2023	Satisfactory Assurance	0	2	2

2023/24

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			Priority 1	Priority 2	Priority 3
Firearms Licensing	21 July 2023	Moderate Assurance	0	2	0
RUI Follow Up	26 September 2023	Moderate Assurance	0	1	2

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			Priority 1	Priority 2	Priority 3
Business Continuity & Emergency Planning	01 November 2023	Limited Assurance	2	3	0
Reasonable Adjustments Follow Up	25 January 2024	Moderate Assurance	0	2	3
Core Financials	06 March 2024	Moderate Assurance	0	3	3
Vetting	18 March 2024	Moderate Assurance	0	1	2
Fleet Management Follow Up	25 April 2024	Moderate Assurance	0	0	3
Payroll	01 May 2024	Moderate Assurance	0	3	0
Identity Access Management	11 June 2024	Limited Opinion	0	5	1
IT Asset Legacy Management	11 June 2024	Moderate Opinion	0	2	3

2024/25

AUDIT	DATE	GRADE	RECOMMENDATIONS MADE		
			Priority 1	Priority 2	Priority 3
Grant Funding		Substantial Opinion	0	1	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.

2022/23 AUDITS	RECOMMENDATIONS MADE	RED	AMBER	YELLOW	GREEN
MINT Closedown	1	CLOSED			
Released Under Investigation Follow Up	3	CLOSED			
Complaints Management	1	CLOSED			

OFFICIAL

2022/23 AUDITS	RECOMMENDATIONS MADE	RED	AMBER	YELLOW	GREEN
Balance Transfer	0	CLOSED			
Positive Action	1	CLOSED			
Reasonable Adjustments	7	CLOSED			
Data Quality	3	CLOSED			
Risk Management	7	CLOSED			
Information Management	1	CLOSED			
IT Disaster Recovery	6	CLOSED			
MFSS Follow Up	0	CLOSED			
MTFP	0	CLOSED			
Core Financials	4	CLOSED			
Totals	**34**	**0**	**0**	**0**	**34**

2023/24 AUDITS	RECOMMENDATIONS MADE	RED	AMBER	YELLOW	GREEN
Firearms Licensing	2	CLOSED			
RUI Follow Up	3	0	1	0	2
Business Continuity & Emergency Planning	5	CLOSED			
Reasonable Adjustments Follow-Up	5	CLOSED			
Core Financials	6	0	1	0	5
Vetting	3	CLOSED			
Fleet Management Follow Up	3	CLOSED			
Payroll	3	0	0	3	0
Identity Access Management	6	0	1	5	0
IT Asset Legacy Management	5	0	1	2	2
Totals	**41**	**0**	**4**	**10**	**27**

2024/25 AUDITS	RECOMMENDATIONS MADE	RED	AMBER	YELLOW	GREEN
Grant Funding	1	0	0	1	0

2024/25 AUDITS	RECOMMENDATIONS MADE	RED	AMBER	YELLOW	GREEN
Totals	1	0	0	1	0

OUTSTANDING RECOMMENDATIONS

Key to Status

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

2022/23

Data Quality – May 2023

	Observation/Risk	Recommendation	Priority	Management response	Timescale/responsibility	Status
4.1	**Data Quality Training** *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. 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. *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. 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 Assigned to Mark Manning Update 19/03/2024: Regional data quality report was received mid-February and will be discussed at FAB 16/04/2024. Update 10/07/24 YH: it is closed as the audit was specifically focused on Niche and Unit 4 and the requested data quality training has now been completed and captured within the DDaT Training plan.	Chief Digital Officer December 2023 February 2024 July 2024 Complete	■
4.2	**Data Quality Benchmarking** *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	The Force should ensure that information from the Regional Data Quality team is reported to the Information Assurance Board	2	Recommendation is accepted.	Chief Digital Officer September 2023	■

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	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. *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.	and any issues are escalated as required to the FAB and/or JIAC. 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.		Information received from the Regional Data Quality team will be included in Information Assurance reporting to FAB. Assigned to Sarah Crampton / Trina Kightley-Jones Update 19/03/2024: Report now received and submitted to FAB	February 2024	
4.3	**Quick Reference Guides** *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. *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. 'Cheat Sheets' will be produced as part of the first recommendation. Assigned to Andrew Jones. Linked to Information and Data management risk – Niche 'cheat sheets' R0005. Update 25/07/2024 AJ: Action closed. • there are user guides that have been in existence for some time and are regularly reviewed and updated. They are currently in the review process and can be found on the intranet here Training Guides and FAQs (intranet.police.uk) • there is very little end user input into the system with the majority performed by the relevant function ie Finance, HR etc. Those functions know the data format and errors will be due to not following process. To monitor data quality, separate data compliance checks are run frequently with feedback to the	Chief Digital Officer December 2023 July 2024 July 2024 Complete	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				functions owning the data to correct at source.		

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. 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-	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 Force's and OPFCC's privacy policies should be updated in respect of automated decisions making.	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 DPIA Templates to be updated to specifically identify automated processes particularly for new projects and business processes. Review and refresh Privacy Notice and Policies Update 13/05/24 – The RoPA and DPIAs are living documents so it is impossible to say that they are completely up to date. They are under review and it has become more reliable over time. The Records Manager is reaching out to business areas to get the most up to date position possible. The restructure of Information Assurance will include new coordinator and support roles to work alongside the Records Manager and Information Assurance Auditor to check governance documents, including the RoPA, as part of pre and post audit activity and to ensure that governance documents and the RoPA are	Data Protection & Information Unit Manager 31/01/2024 Data Protection & Information Unit Manager 30/11/2023 Data Protection & Information Unit Manager 30/05/2024	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	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.			competed in respect of new projects. As RoPA becomes more reliable and stable it will enable cyclical annual reviews. DPIAs have been updated and include a pre-DPIA checklist and specific reference to AI and automated decision Making and processing. Privacy Notices still need to be reviewed and policies are currently being refreshed. Current demand means that a completion date for the Privacy Notices and Policy refresh cannot be estimated. The restructure of Info Ass is scheduled to be implemented by 01 September 2024 and this will release more resources for the more strategic activity. 13/08/2024 Paperwork in relation to data protection impact ass have been updated to include questioning around auto processes. Assurance of the ROPA reflecting automated processes will be subject to annual review. Action complete.		

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. Run-books should therefore define not just the technical steps to recovery such as reconfiguring the network and restoring data, but those steps necessary	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 Assigned to Dan Cooper 1. Agree which systems are 'core'	C Chambers, Chief Digital Officer July 2023 September 2023 December 2023 March 2024	

Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
to re-establish the integrity of data and to recover services in an orderly way so as to optimise the speed of recovery. 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. *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.			2. Gain business agreement 3. Create delivery plan for development of the procedures Update from DC 19/03/2024: Unable to complete this work due to other dependencies. All time lines associated with DR will now slip. 1. Agree which systems are 'core' 2. Gain business agreement 3. Create delivery plan for development of the procedures Update from DC 02/05/2024: DC is working alongside the Cloud Infrastructure Architect to establish and agree the Critical Systems. Meetings took place on 26/04 and 02/05 and the outcome of the meetings will be a defined list of Critical Systems. 1. Agree which systems are 'core' 2. Gain business agreement 3. Create delivery plan for development of the procedures Update from DC 21/05/2024 Luke has built a DR matrix where we've categorised key business goals (like answering 999 calls, responding to incidents etc) into a plan of the rough order we would expect to recover infrastructure and systems in the event of a DR situation. As we work through each system we'll begin to get a feel for the level of criticality of each system and be able to put them into a category with a recovery point objective. Putting systems into the matrix will take some time, we have quite a lot! Therefore could ask that the time line for the system analysis work is moved out until July and then the DR strategy to	April 2024 July 2024 September 2024 October 2024 January 2025 May 2024 TBC TBC	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				August please? This is a piece of work that Luke and I are actively working on so I don't see the need for any extension past that outside of maybe governance/approval cycles. Update 11/07/2024 DC: 1. Agree which systems are 'core'. 2. Gain business agreement 3. Create delivery plan for development of the procedures. The matrix will be shown at the next CDO board on 17th July, which is hoped will provide guidance to next governance steps as well as giving a sitrep to progress so far. Update 13/08/2024: Finalised matrix and supporting documents stipulate overall recovery processes, responsibilities, activities and considerations. Action complete.	July 2024 July 2024 July 2024	
4.5	**Test Planning** *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. 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. *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. 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. Tests conducted should verify that services can be recovered		Strategy for ITDR will be written and taken to relevant governance groups for approval. Assigned to Dan Cooper Annual plan for testing will be drawn up, based on the audit recommendations. Update 19/03/2024 (DC): Unable to complete until the scope of systems is identified. Update from DC 02/05/2024:	C Chambers, Chief Digital Officer December 2023 March 2024 C Chambers, March 2024 September 2024 TBC	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
		within the RTO expected by Force departments. 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		We are liaising with Gartner to produce an ITDR Strategy. Meeting taking place 08/05. Update from DC 21/05/24 – As above for item 4.1 Update 01/07/2024 DC: As above, the DR plan is on course for approval at the September 2024 CDO Board. Update 13/08/2024: Testing schedule for all critical systems now developed. Fire testing schedule now in place monthly to enact DER process (Warwickshire). Action complete.	August 2024 September 2024	
4.6	**Updates on the status of DR Arrangements** *Observation:* There are no formal updates to business continuity stakeholders such as the emergency planning team on the adequacy of disaster recovery arrangements. *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. Assigned to Dan Cooper Update 11/07/2024 DC: Once written and first draft approved (due September 2024) the plan can be scrutinised by any number of teams. The preferred direction is to have a plan first, then adapt to the any specific stakeholders rather than have those stakeholder meetings with a blank piece of paper. Update 13/08/2024:	C Chambers, Chief Digital Officer December 2023 December 2024	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				This action has been completed via the completion and approval of the matrix and supporting documents and has been through all required governance and approval cycles. Action complete.		

2023/24

Firearms Licensing – July 2023

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Delays in Decision Approval and Certificates** *Observation:* 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 FEO; 11 were printed more than 5 days after being approved; 17 were printed prior to approval being provided; and 26 were 2signed 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	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.	2	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 FELU. A demand analysis was also completed, the findings of which were taken into the above review paper. Currently working on a paperless system to support a more efficient process as well as a review of staff roles and responsibilities. Update Jan 24 - This is ongoing and work is underway to restructure some of the roles within FELU to make it more efficient. The process to Digitise the Unit is also progressing at pace and the NICHE module for this is now being tested, with it aiming to be implemented by March 2024/ Further work to single online home and automation / robotics will see further significant performance improvements.	Head of Central Intelligence Services Completed Head of Central Intelligence Services Ongoing	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	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.			A further review was completed internally which will serve to further improve processes within FELU. Update May 2024 Grant backlog is now at 178 and decreasing (of those 50 are longer term contentious decisions, so sit outside the SLA meaning the outstanding backlog is 128 and falling). The renewals backlog is 316 (of those 103 are longer term contentious decisions, so sit outside the SLA meaning the outstanding backlog is 113 and falling). NICHE digitisation process is also continuing and has become embedded, and staffing is good in the team.		
4.2	**Delays in Contacting Applicants and Conducting Home Visits** *Observation:* 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. 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. 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. 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	The Force should allocate casework to FEO's on a more timely basis. The Force should communicate expected timeframes for actions to be taken.	2	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. 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. FEOs are not pressured to clear applications, emphasis is placed on thorough and robust enquiries. Recent Mowbray review found that there are no shortcuts in relation to enquiries due to backlog that would increase risk to public safety.	Head of Central Intelligence Services Continuous Review Cannot be achieved until backlogs are removed.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	FEOs to feel pressure to clear applications due to the length of time they have been being processed.			Update Jan 2024 - Visits to holders for new grants is progressing including using overtime with funding provided by the OFPCC. This will have a substantial impact on improving the time taken to deal with an initial grant. Further work realigning resources within the department will also reduce time taken. Update May 2024 As above – timeliness has improved and is improving.		

RUI Follow Up – September 2023

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Longstanding RUIs** *Observation:* As per the 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. Although there has been a reduction in the number of longstanding RUIs over time, a large number of individuals still remain RUI for over one year. Below is a summary of the status of longstanding RUIs at the time of our audits: <table><tr><td></td><td>RUI 1-2 Years</td><td>RUI >2 Years</td></tr><tr><td>Apr 21</td><td>328</td><td>139</td></tr><tr><td>May 22</td><td>242</td><td>113</td></tr><tr><td>Jun 23</td><td>217</td><td>86</td></tr></table> The responsibility for the review of longstanding RUI cases lies with Chief Inspectors, and on a quarterly basis Chief Inspectors are requested to undertake a	The Force should explore how officer's 28-day review of RUI cases can be monitored. The Force should actively monitor and report on longstanding RUIs to ensure that accountability and ownership is in place for individual Chief Inspectors, such as by sending RUI figures reports to a board or committee for review.	2	The force accepts the recommendations. The force will consult on a standardised automation process to assist with monitoring of reviews to identify where further improvements can be made however, RUI's have continued in a downward trend, and I am satisfied that the 28-day review process is sufficient to manage risk in the interim. The Aged RUIs will be reviewed yearly as part of the Senior Officer Review process to drive down the numbers, and individual Chief Inspectors will be sent the data on a quarterly basis. Governance will be via Improving Investigations Board. Update from AR 07/08/24 - Longstanding RUI levels remain constant since 2022.	6-9 months depending on technical requirement - DCI Andy Rogers	

Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
review of longstanding RUI cases, last taking place in May 2023. The Detective Chief Inspector now holds a meeting every week with Custody to discuss RUI cases. Additionally, RUI cases should be reviewed every 28 days by officers however this is a personal responsibility of officers and is not monitored. We noted that the Force has the capability to actively monitor RUI figures through Niche reports that can be generated, however, these figures are not reported more widely. *Risk*: Individuals on longstanding RUI are not treated fairly and may present a risk of reputational damage to the Force.			Recommendations: • All RUI's over 1year (315) to be reviewed, initial direction after report creation to come from OIC Supt's to cascade and own. Then, when next feasible, long term RUI's to be reviewed as part of the Senior Officer Review process. Officers who have failed to update/progress to be managed accordingly through the review process and line manager. • Within this recommendation I believe it to be necessary to add the review of Bail. I propose that I review all bail cases over 6months (23) to see if case remains applicable or is an admin issue. Once completed, review issues and patterns then progress to 3-6months. The necessity is that I have checked 3 cases, both need finalising with custody being updated for RUI/Bail closure and would be an easy data cleansing exercise. In addition, it would prevent legal action if we were showing an individual as under a live investigation when their case has been NFA'd. • A new report to be developed to capture total date from arrest and not just when RUI or Bail. This will provide full data on cases where a suspect has been processed as such, as at present you can have a Bail case between 3-6months and if reverted to RUI it will then go into the 0-28day list. It does not show the full picture of where are cases are being progressed. • Custody Bail Sgt to review RUI with filed occurrences, in the short-term fix to sort this as the process should be managed by the OIC and their Sgt.		

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 09/09/24 – All of the recommendations outlined above have been implemented and will be reviewed on a bi-monthly basis. Recommended for closure.		
4.2	**RUI Concerns** *Observation:* As per the recommendation from the September 2022 review, the Force is taking steps to ensure that RUI cases are reviewed. Previously, the Detective Chief Inspector undertook a personal review of RUI cases, however, due to time constraints no longer personally reviews them. A RUI spreadsheet is forwarded to Chief Inspectors on a fortnightly basis to identify if RUI was the correct choice or if bail should have been considered. Chief Inspectors then distribute the cases to their teams who note whether RUI was the correct choice and provide a rationale. If errors have been identified during the review process, the officer reports back to the Detective Chief Inspector with the rationale and these cases are saved into a folder. From discussion with the Detective Chief Inspector, no repeat offenders have been identified so far. However, we did not find that standardised categories of errors are in use as per the previous recommendation. *Risk:* Repeated errors in processing RUI's are not identified and remedied.	The Force should develop standardised categories of error to assist in the identification of common errors and for use in future reporting, communications and training.	3	The force accepts the recommendations. The force will consult on a standardised automation process to assist with monitoring of reviews to identify where further improvements can be made however, RUI's have continued in a downward trend, and I am satisfied that the 28-day review process is sufficient to manage risk in the interim. The Aged RUIs will be reviewed yearly as part of the Senior Officer Review process to drive down the numbers, and individual Chief Inspectors will be sent the data on a quarterly basis. Governance will be via Improving Investigations Board. Update from AR 07/08/24 - Longstanding RUI levels remain constant since 2022. Recommendations: • All RUI's over 1year (315) to be reviewed, initial direction after report creation to come from OIC Supt's to cascade and own. Then, when next feasible, long term RUI's to be reviewed as part of the Senior Officer Review process. Officers who have failed to update/progress to be managed accordingly through the review process and line manager. • Within this recommendation I believe it to be necessary to add the review of Bail. I propose that I review all bail	Initial phase to identify standardised categories 3 months, with ongoing monitoring for compliance - DCI Andy Rogers	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				cases over 6months (23) to see if case remains applicable or is an admin issue. Once completed, review issues and patterns then progress to 3-6months. The necessity is that I have checked 3 cases, both need finalising with custody being updated for RUI/Bail closure and would be an easy data cleansing exercise. In addition, it would prevent legal action if we were showing an individual as under a live investigation when their case has been NFA'd. • A new report to be developed to capture total date from arrest and not just when RUI or Bail. This will provide full data on cases where a suspect has been processed as such, as at present you can have a Bail case between 3-6months and if reverted to RUI it will then go into the 0-28day list. It does not show the full picture of where are cases are being progressed. • Custody Bail Sgt to review RUI with filed occurrences, in the short-term fix to sort this as the process should be managed by the OIC and their Sgt. Update 09/09/24 – All of the recommendations outlined above have been implemented and will be reviewed on a bi-monthly basis.		
4.3	**Training** Observation: Subsequent to the September 2022 review the Force have proactively sought to increase the completion rates of NCALT Bail and RUI training by officers. However, changes to the Bail Act in October 2022 have made the previous training obsolete and new pre-charge bail training has been implemented, which	The Force should proactively pursue completion of pre-charge bail training.	3	The force accepts this recommendation. This will be part of the training and implementation plan introduced as part of the new Bail Reform Act 2022, being rolled out during October 2023 as stated. Communications to drive improvements in	4 months - DCI Rogers	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	will become mandatory from October 2023. Currently, a large number of officers have not yet completed the training: • 138/1524 – pre-charge bail e-learning completion • 558/1524 – pre-charge bail video Although it is not yet mandatory, 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. Risk: Officers in the Force are inadequately trained and RUIs / bail are incorrectly processed.		1	completion rates of training prior to it being mandated will be pursued. Update from AR 07/08/24 - I propose that the total figures for Bail training completion to be ran again and to confirm with training that this is now part of the student officer training supported previously. Custody are the gatekeepers for bail, and I have not seen anything to concern me about bail. This is supported with very few concerns highlighted from previous reviews (pre December 2023) with RUI being used on high-risk cases where Bail could/should have been utilised. Roll out RUI/Bail training for Sgt's due to the change as part of their first line manager course.		

Business Continuity & Emergency Planning – November 2023

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.2	**Contingency / Response Plans** *Observation:* The Joint Operations Team (JOT) is responsible for the management of Contingency Plans for sites within Northamptonshire. A Testing & Exercise Calendar is maintained by JOT, which includes a schedule of planned exercises for 2023 for a number of different exercise categories, such as with the LRF, regionally and the Force. The JOT also audits Contingency Plans and produces a spreadsheet noting when the Plan was last updated, with an audit last taking place in January 2023. We noted that there are approximately 246 in the 'Response Plans' category, and upon further review found:	The Force should review and update its outdated Contingency Plans as soon as possible and determine which Plans should be updated as a priority. Additional resources should be allocated towards locating, reviewing and updating Contingency Plans.	1	The ability of the Joint Operations Team to review effectively the current contingency plans was highlighted in the June 2022 review that saw the recommendation for the uplift in the department of two full time PC's. These have now been recruited and with a change of one other PC who obtained a new role there are now 3 new PC's within JOT who are now undergoing the relevant training in event planning and contingency plan writing and reviewing. A light touch review of plans was undertaken over the last year to ensure contact details and agencies were still	Staffing recruitment now complete. Staffing training complete by January 2024. Plan for allocation of plan reviews in line with risk now complete.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	• 102/246 – last updated more than two years ago. • 31/246 – last updated between one year and two years ago. • 37/246 – the plan could not be found. We also selected a sample of four Plans in order to confirm whether testing was undertaken recently. In two cases, we were informed that Plan specific exercises and testing have not been undertaken recently, although other exercises carried out covered some aspects of these Plans, such as the mobilisation of resources. *Risk:* Emergency Response and Contingency Plans are outdated and / or not fit for purpose, leading to an ineffective response to emergencies.			relevant but no detailed analysis was undertaken due to Operational Demand and staffing levels. A plan has now been enacted to fully review the current response plans in risk order compared with the National Security Risk Assessment and Northamptonshire Community Risk register. This work will now be ongoing and reviewed every 6 weeks with all staff in the department being allocated individual plans for detailed review. 20 plans have been allocated in the first tranch. The Counter terrorism plans are reviewed on a quarterly rotating cycle led by CT EMSOU via the NAPRAS process. A large number of the documents in the site specific are not owned by Northants Police but will need to be reviewed with the site or partner agency for relevance. 28/05/24 Update. After a detailed supervisory review of the Response Plans, Operational orders and Operational guidance on the JOT Homepage the 246 plans & documents that existed at the time of the audit in November 2023 have been reduced to 138. Of these over 40 have been reviewed or are currently under review. They have been prioritised based on the new Community Risk Register Group of risks and the CT guidance around the NAPRAS process and Crowded Places.	Review of all plans estimated timescale 2 years. (Oct 2026)	
4.3	**Training and Guidance** *Observation:* The Force's Business Continuity Management Policy states that individual Business Continuity Plans (BCPs) will be developed for each department within the Force. Departmental managers are responsible for managing the BCPs for their respective departments. We interviewed the BCP owners from four departments and found that they received no initial or	The Force and OPFCC should implement appropriate training programmes for responsible owners of BCPs upon initially becoming responsible, as well as continuously. Awareness of business continuity guidance located on the Force's	2	OPFCC – Accepted Update 8th Jan 2024 – We will seek the support of the Force about awareness training and follow guidance as far as possible used by them as the larger organization.	28th February 2024 Force Business Continuity and Risk Manager November 2023	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	continuous training related to BCPs. Whilst audit acknowledges that informal training is available on request and guidance is accessible on the Force's intranet, interviews conducted by the Force highlight that not all responsible owners are aware of the support available to them. From discussions held with the Director of Delivery, we noted that no formal training is in place around the OPFCC's Business Continuity Plan (BCP). We were informed that staff members are made aware that there is a BCP and where it is located, however this has not been formalised such as in the induction process. *Risk:* Responsible individuals do not have sufficient understanding and accountability of the business continuity processes.	intranet should be communicated to all responsible owners across the Force. It should be ensured that the induction process for new staff members includes training and guidance relating to BCPs.		Force - Additional BC Awareness guidance and training will be developed to supplement the existing BCP Guidance. This will be communicated to all staff through Force Orders and Forcenet with additional training offered to those that require it. Update 20th Mar 24 – BC Guidance produced and published, and Policy and Procedures updated.		
4.5	**Contingency Plans Procedures & Guidance** *Observation:* The Joint Operations Team (JOT) has developed a Contingency Plans Procedure. The Procedure notes that the Force response to major incidents is noted within the Multi-Agency Response Manual (MARM), which is maintained by the LRF and is located on Resilience Direct, and that JOT is responsible for contingency plans relating to Northamptonshire. The Procedure states that there are two main types of plans, Specific Contingency Plans and Area Contingency Plans, and that the purpose of the Procedure is to provide a standard for the format of Area Contingency Plans which are required to follow a common pattern. Upon review of the Procedure, we found that it only provides limited detail on the required format and structure of Area Contingency Plans, and a standard template for plans is not included within the Procedure. We also noted that the Procedure does not include information on how often plans should be reviewed, and how and when exercises and testing should be carried out. We also found that the Procedure only provides limited information on roles and responsibilities of specific staff members. The JOT supervisor is noted as	The Contingency Plans Procedure should be reviewed annually, and should also be updated to include information such as: • Contingency plan template (or link to a template). • Specific roles and responsibilities. • How often contingency plans should be reviewed and updated. • How and when exercises and testing of contingency plans should be carried out. • Communication protocols e.g., a list of key contacts. Updated copies of guidance noted within the JOT audit spreadsheet should be obtained, or the guidance removed if no longer relevant.	2	The Contingency Plans Policy & Procedure and Operational Order Policy & Procedure ownership have now been transferred from Sergeant ownership within JOT to the Inspector for JOT and are now being reviewed. They will contain: A Contingency plan template (and a link to a template). An Operational order plan template (and a link to a template) Specific roles and responsibilities. How often contingency plans and standing Operational Orders should be reviewed and updated. There is now a seconded Police Sergeant based in JOT who is reviewing the testing and exercise program in co-ordination with the LRF partners. A TOR is now under discussion between the LRF partners. This will address how and when exercises and testing of contingency plans should be carried out both single agency (Police) and Multi Agency (with wider LRF partners).	Policy & Procedure reviews Completion anticipated by December 2023. Testing and training Role and guidance: December 2023. Review of relevant guidance documents on JOT homepage December 2023.	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	being responsible for signing off plans, however, responsibilities for the wider team and Force is not included. Additionally, we noted that the Procedure was last reviewed on 27 March 2021. However, the Procedure states that it should be reviewed on an annual basis. Upon review of the JOT Contingency Plan audit spreadsheet, we found that it includes a 'library' section and a review of the last updated date for a number of guidance documents. We found the following: • 31/65 – last updated more than two years ago. • 4/65 – last updated between one year ago and two years ago. • 29/65 – guidance could not be found. However, it is noted that the majority of these guidance documents are not maintained by the Force or JOT, but outside agencies. *Risk:* Insufficient and outdated guidance on contingency plans leads to an inconsistent approach towards emergency planning.			A role description is being drafted for consideration of advertising a full time post either seconded from Police or NFRS or recruited internally on a fixed term contract. Ahead of the new JOT Homepage being delivered and as part of the above plan reviews any guidance on the JOT Homepage (no date set) will be removed if no longer relevant or referred to from the relevant plan. 28/05/2024 update. Policy and Procedure documents are now under review with the first (Staff exposure to toxic hazards) having been completed and uploaded to the Policy Library. Both the Contingency Plans Policy & Procedure and Operational Order Policy & Procedure are under review against JESIP 3.1 Doctrine and should be updated by end of June 2024. The LRF Testing and Exercising role has been successfully recruited into for maternity cover and a job description completed and TOR for that function within the LRF.		

Reasonable Adjustments Follow Up – January 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
3	**Annual Review Process and Reporting** Where Reasonable Adjustments are made for an individual, these should be reviewed on an annual basis to ensure they remain relevant and appropriate. Our previous audit report noted that the Force did not have any degree of oversight regarding the annual review timelines of the TRAAs that were in existence at the time.	As planned, 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.	3	Since the previous audit we have created a dedicated HR Hub location for the secure storage of the TRAA's. We have cleansed old TRAA's and updated on the new TRAA format. We have limited the access to the TRAA's to the passport holder, current line manager, and HR Advisor. This process	December 2024 June Withey, Workforce Planning Manager	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	During this audit, we note the development of the HR Hub, a dedicated platform in which the HR department stores all TRAAs in existence at the Force. We note that this includes details of each TRAA, including the date of review and their review status. In addition, we reviewed evidence of an automated weekly email that summarises to the HR Department the number of TRAAs due for review. However, we note that no updated TRAAs have reached the twelve-month requirement to be reviewed, and as such we were unable to confirm that annual reviews had been conduct appropriately. As such, we were unable to confirm that the process in place for annual reviews is appropriate, and therefore cannot provide assurance that the process is effective. However, the downgrade of the priority level reflects our assessment of the design of the controls in place with regards to annual reviews. *Risk and Impact:* 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.			was completed in September 2023 therefore there is no current TRAA's that are due for review. However, we are setting up a process to ensure that any TRAA's that are due for review, and this will also mean the HR Business Support Advisor will have access to download the report to enable us to manage the review process. HR Business Support will run a monthly report from the HR Hub and contact passport holders via email to remind them that the TRAA they hold is due for review (or send a reminder if overdue). This process will commence mid 2024 due to the currency of the TRAA's. Update 13th Mar 24 – There is now a process in place where the Management Information Officer pulls a report from the HR Hub with details of TRAA's that are coming up/due for review. This information is then passed on so that the passport/TRAA holder can review and update their TRAA. This is an interim process whilst awaiting the changes by DDaT to the TRAA section of the HR Hub to automate the review process.	Alison Roberts, HR Business Partner	
5	**Benchmarking Activities are not in Place.** 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. Since our last audit, we were advised by the HR Business Partner that no progress has been made with regards to benchmarking, given the absence of developed KPIs. However, we were further advised that they will engage with the Head of Strategy and Innovation to identify opportunities for benchmarking. This is consistent with the Audit recommendation plan maintained by the Force. *Risk and Impact:* The Force are unaware of the performance and appropriateness of their reasonable	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	As stated above with regards to the KPI's this is now in process. The HR Business Partner has contacted the Head of Strategy and Innovation and the force is reaching out to others forces to review what data is available and if this is comparable with Northants data. This will further support the ongoing development of the current KPI's and support any development of the reasonable adjustment process. Update 13/03/24 - We have with the assistance of the strategy and innovation unit gone out to other forces, who apart	March 2025 Alison Roberts, HR Business Partner Sarah Peart, Head of Strategy and Innovation Unit	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	adjustments processes compared to peers and best practice, leading to instances of malpractice.			from the MET and Gwent, do not have KPI benchmarking for RA's. They were all interested in the audit recommendations but at this point in time it is not a priority to undertake any further work in this area and therefore we will continue to use the KPI information that was originally presented to the People and Culture Board in November as part of the data pack. This can be revisited later in the year, but will be a separate piece of work around developing KPI's.		

Core Financials – March 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Debtor Invoices** After the provision of goods or services to a customer or raising charges for services a request to raise an invoice should be sent to Finance Operations, who then complete an invoice template in order to automatically generate an invoice which is then sent to the customer by Finance Operations in order for the Force to receive payment. We reviewed a sample of ten Force debtor invoices and found: • One instance where no request to raise the invoice could be evidenced. The invoice remains unpaid and overdue by 190 days at the time of the audit. • Two instances where the invoices had not been raised in a timely manner (18 days and 12 days). We reviewed a sample of ten NCFRA debtor invoices and found: • Nine instances where the invoices had not been raised in a timely manner (range of 45 – 12 days and average of 22 days). • One instance where the invoice remains unpaid and overdue by 82 days at the time of the audit.	Northamptonshire should ensure that invoice requests forms or similar are completed and provided to Finance Operations prior to the raising of an invoice and that this can be evidenced when required. To do this Finance Operations should not raise an invoice until a valid request is received. Northamptonshire should implement a clearly defined timeline for the raising of invoices following a request being received to ensure invoices are raised in a timely manner. Northamptonshire should ensure overdue income is appropriately chased in line with debt management procedures. To do	2	Agreed - The process needs to be refined and better followed. Update May 2024 – The recommendation is factually incorrect as Finance Operations do not receive the requests to raise a Sales Invoice this is completed currently in the finance management accounts team, Suzanne Clapp being the manager. This is under review to where this process should be completed to improve the process and adding value with best practice for Debt management. There has vast improvements put in place for the information provided by the management accounts team for Team Leader in Finance Operations to chase any aged debt or any invoice due for payment. Debt Management procedures have been reviewed and the issues within the system	01 April 2024 Nick Alexander / Debbie Clark Revised date 30 September 2024	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	We were advised by management that there is no formal timeline in place for the raising of an invoice following a request. *Risk and Impact:* Invoices are raised inaccurately or inappropriately leading to the Force not receiving income in a timely manner.	this there should be clear oversight within Finance of all overdue income and evidence of debt chasing carried out at the required time intervals should be retained.		are being currently resolved. These will be complete for the next audit in September.		
2	**Debt Recovery** The Force and NCFRA have an Aged Debt Process document in place last reviewed May 2023 which sets out the processes to be followed by Finance Operations for the collection and recovery of overdue income: • Day 1 – A copy of the invoice is emailed out to the customer requesting a payment date. • Day 7 – Follow up by emailing a statement to the customer. • Day 10 – Contact the customer by phone to request a payment date. Customers are expected to be continued to be contacted at this point if no replies are received. Additionally, a customer aged debt report is run on a monthly basis and reviewed by the Finance Operations Team Leader to determine actions to take in respect of chasing or if debt should be forwarded to Legal or requested to be written off. We reviewed a sample of 10 debtor invoices at the Force and five at NCFRA to confirm that aged debt processes had been followed in accordance with the procedural document. We found: • Force – four instances, which were salary overpayments, where debt procedures had not been followed. This was due to there being no contact details on the individuals account for the Force to use following the no responses from the letters posted to their addresses. These debts remain overdue since Jan 2022 (three instances valued at £2920.51, £3275.81, £3987.55) and October 2022 (one instance valued at £2282.38). • Force – two instances where debt procedures had not been followed in accordance with the Process document. From a review of the October aged debt report we noted that verbal communication with	The Force should ensure that the Aged Debt Process is followed in a timely manner for overdue income and documented evidence is retained. To do this there should be sufficient oversight within the Finance Team of overdue income and clear escalation procedures in place to ensure debts are chase in accordance with timelines in the Aged Debt Process. The Force should ensure that customers are set up with all necessary contact details including email address, phone number and home address. These should be kept up to date to allow for debt procedures to be followed in the event of the Force being owed money. NCFRA should ensure that the Aged Debt Process is followed, by ensuring there is sufficient oversight of overdue income and clear escalation procedures in place, and documented evidence of agreed payment dates with customers is retained and can be evidenced upon request.	2	Agreed – Whilst the team has been very successful in driving down outstanding debts, a more robust process will ensure that issues do not arise again. Re point 5: We believe this was the result of imported customer files, whereas in Unit4, all new customers are required to have all necessary details populated prior to raising any invoices. Update May 2024 - The review of Aged Debt has taken place for year-end statutory accounts timelines. The Aged Salary overpayments within Police have been included in the review of Aged Debt for the Bad Debt Provision. Those migrated from MFSS have been written off if no details are held to chase the debt, a report is produced for every request to write off debt in line with the values for sign off in accordance with Financial regulations. Information now provided for new invoices has also improved as this is review by the Team Leader in Finance Operations before the debt is due. The details for new customers has improved with additional information being added to the system. Improvements for information received by verbal communications with customers is now documented on the Aged Debt Report which provides everyone visibility of the information held for the history of the debt	01 April 2024 Nick Alexander / Debbie Clark	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	customers had occurred, and a payment date had been agreed. However, the Force does not have documented evidence in respect of this. • NCFRA – Two instances where debt management procedures had not been followed in accordance with the Process document. Of these two instances, we did note one had now been paid, although this was two months late, and one instance (valued at £57,583.75) remains unpaid since July 2023 due to the invoice being rejected as there is no Purchase Order. *Risk and Impact:* Aged debt processes are not followed or performed in a timely manner leading to loss of money owed to the OPFCC. The Force does not have adequate contact details for employees with salary overpayments leading to a lack of avenues to use to chase overdue income resulting in financial loss to the OPFCC.			being chased. This document is reviewed in the Aged Debt meeting with both the Chief Finance Officer for the OPFCC and Police Chief Finance Officer. NCFRA and Police follow the same procedure to ensure the process is followed robustly.		
3	**NCFRA - Comparison of Employee Bank Details and Supplier Details** The Force performs quarterly comparisons of employee bank details with supplier details and duplicates testing of employee bank details to identify instances where they match and therefore require investigation. Whilst we noted no issues with Force procedures, we were not provided with evidence to demonstrate that NCFRA perform routine comparisons of employee bank details with supplier details. Therefore, NCFRA should ensure that there is a preventive control for the detection of matching bank details between suppliers and payroll. It is noted that this may be difficult due to the payroll function currently being outsourced to West Northants Council for NCFRA employees, therefore a detective control would be required to be regularly carried out to ensure instances are flagged appropriately and in a timely manner. *Risk and Impact:* Fraudulent activity is not identified or prevented in a timely manner	NCFRA should implement regular and routine checks of employee bank details and supplier details, similar to the Force arrangements	2	Agreed – this control will be aligned to Police when payroll comes in-house Update May 2024 – This is now part of month end processes and reviewed monthly	01 April 2024 Nick Alexander / Sue Fisher	
4	**NCFRA Leavers Access to Unit4**					

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	NCFRA should manually end leaver's access to the finance system, Unit4,, by moving their status to parked, following their leaving date. We performed a population test of all leavers from NCFRA since April 2023 to confirm their system access had been removed in a timely manner. We found five instances from a population of 21 NCFRA leavers who still had active access to Unit4 despite having now left NCFRA. We were advised by management that whilst the Force's process in respect of ending leavers access to Unit4 is automatic, NCFRA do not have a HR system within enabling services as the Payroll/HR function currently sits with West Northants Council therefore a manual process is in place for the Force to end NCFRA leavers Unit4 access. *Risk and Impact:* NCFRA leavers system access is not removed on a timely basis from Unit4 leading to inappropriate users accessing systems with confidential information and potential for data breaches resulting in reputational damage.	NCFRA should ensure that leaver's Unit4 system access is removed in a timely manner following their leaving date. HR should notify IT of this requirement for a leaver on or before their leaving date. In light of the planned integration between NCFRA and the Force, the Force should look to embed NCFRA into their HR system to enable the automation of ending leaver's system access to Unit4.	3	Agreed – this was a temporary issue due to the conscious decision to not align the Finance and HR implementations of Unit4, and a workaround was not put in place promptly. This issue will be resolved with Unit4 for HR is implemented, as is part of the core design. Update May 2024 - The new on-premise Unit4 HR system for NCFRS went live on 2nd April 2024. As a result, the leaver process now aligns to the leaver process for Northants Police, managed by the Enabling Services HR Team, who terminate leavers in Unit4. Notifications will be generated by the system and will be sent to the relevant departments.	01 April 2024 James Swindall	
5	**Supplier Amendments** Amendments to supplier details arrive through a supplier request form to the Finance Operations e-mail inbox and the amendments request are verified with the supplier verbally over the phone or via email. Once verified, Finance Operations will apply the amendment in Unit4 attaching backing documents, such as the supplier request, to support the amendment. This flows through workflow in Unit4 to a team leader in Finance with approval access to approve the amendment to the supplier details. We reviewed a sample of ten supplier amendments at the Force and noted one instance (GS-51564) where workflow evidence to demonstrate segregation of duty between the inputter and approver of amended supplier details could not be provided. We were advised by management that a workflow system error message associated with this sample was preventing them from demonstrating the required evidence.	The Force to review this instance, ensure the workflow system error is resolved and confirm appropriate segregation of duty is present in the supplier amendment made	3	This is an isolated incident regarding a transaction early in the use of Unit4 workflows. It is not expected to reoccur and to continue investigation is not good value use of our resources, but any future errors will be flagged and escalated to Unit4 experts for review.	N/A	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk and Impact: The Force is unaware of system errors preventing the Force from ensuring all amendments to supplier details are appropriately reviewed and verified.					
6	**NCFRA Petty Cash – Imprest Account Policy** NCFRA has a Petty Cash – Imprest Account Policy (April 2021) in place which documents the financial petty cash and Imprest requirements responsible NCFRA personnel must follow. This includes security requirements of petty cash, petty cash monetary restrictions and reconciliation and management review of petty cash records. The NCFRA Petty Cash – Imprest Account Policy was last updated April 2021 and was due next for review April 2022. Therefore, the Policy is outdated and requires its annual review. *Risk and Impact*: The NCFRA Petty Cash – Imprest Account Policy is outdated and is not fit for purpose leading to inconsistent approaches to the management of cash and cheques received into the NCFRA.	NCFRA should ensure that the Petty Cash – Imprest Account Policy is updated and approved at the earlier opportunity and reflects current petty cash working practices in place at NCFRA.	3	Agreed – policy to be reviewed and updated. Update May 2024 – There is still an ongoing review by Ro Cutler for the petty cash in NCFRA. Update July 2024 – The petty cash policy has been removed from Fireplace and is no longer used.	01 April 2024 Nick Alexander / Debbie Clark / Sue Fisher	

Vetting – March 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Vetting Documentation** According to the Authorised Professional Practice (APP) on Vetting, clearance should not be granted to a vetting applicant until all relevant vetting enquiries have been completed. Additionally, Force Vetting Units should ensure that supporting documentation for checks undertaken should be maintained on the vetting file, such as copies of identification documents. From review of a sample of vetting applications, renewals, and appeals, we identified the following: Vetting applications – two out of 15 cases fingerprint and / or drug test results were still pending on CoreVet despite clearance being	Dip sampling should be undertaken on vetting files to confirm that adequate supporting documentation has been uploaded. Procedures should be updated detailing when vetting clearances can be granted for applicants who have pending biometric vetting checks.	2	The vetting team leader will be dip sampling 10 files a month to ensure all documents including Bios have been uploaded to the file. The team leader will diarise the sampling as a reminder to conduct the checks. Update 13/05/24 - This has now been implemented with checks commencing in April.	Force Vetting Manager 30 April 2024	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	granted. However, it is noted that biometric vetting is not a legal requirement according to the APP. • Vetting renewals – one out of 10 cases the Decision Rationale Form (DRF) which is completed by the Vetting Officer with justification for granting clearance could not be located on CoreVet. • Vetting appeals – one out of 6 cases the initial request email / letter from the vetting applicant to initiate an appeal could not be located on CoreVet. *Risk*: Inconsistent processing and documenting of vetting applications, renewals and appeals leads to the Force not being in compliance with the APP on Vetting and inadequate checks being undertaken on vetting applicants.					
2	**Timely Processing of Applications and Renewals** Although there are no specific SLAs noted within the APP on Vetting, having clear targets in place in relation to the processing of vetting requests such as clear timescales can aid in ensuring that there is a sufficient level of accountability within the Vetting Team, and to help the Force in assessing the capacity needed to meet its vetting processing targets. The Force has a number of targets in place for processing vetting requests and appeals. Vetting applications and renewals should be processed within 5-7 weeks, depending on the type of application, and vetting appeals should be processed within 2 weeks. Vetting performance information is reported on a monthly basis via email circulation and at quarterly Performance & Tasking meetings, however, the timeliness of processing applications is not reported on. We reviewed a sample of 15 new requests, 10 renewals and 6 appeals and found that that the following were not processed within seven weeks: • 2 out of 15 new applications • 3 out of 10 renewals	Performance reporting should include the timeliness of processing vetting applications, renewals and appeals.	3	The weekly performance figures will now include the turnaround times of applications. The renewals will remain as they are. The current process being that the renewals are flagged 3 months prior to expiry to allow enough time for the applicant to respond and checks to be conducted prior to expiry. The time the checks take to clear is not a priority as long as the checks are completed prior to vetting expiring. Update 13/05/24 - This has now been implemented, no change in response to renewals.	Force Vetting Manager 19 April 2024	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk: The Force does not report on the timeliness of processing vetting applications, hindering the Force's ability to allocate staff and budget appropriately to meet the demands of the vetting workload.					
3	**Appeal Oversight** Upon the rejection of a vetting application, the applicant may submit an appeal to the Force and request a review of its decision. Appeals are reviewed by an individual who is independent of the original decision-making process, typically the Force Vetting Manager (FVM). In some circumstances the appeal may be reviewed by another Force where the FVM has had some involvement in the original decision-making process. Through our review of the Force's weekly vetting performance reporting and quarterly reviews, we noted that the Force does not currently have any reporting arrangements in place to monitor its performance in relation to vetting appeals. Best practice across the sector is to report on the number of appeals upheld and overturned as this provides an indication of whether vetting requests have been initially assessed correctly. *Risk*: The Force does not have sufficient oversight of the vetting appeals process leading to it not being aware of the adequacy of the appeals process and effectiveness of its decision-making.	The Force should include performance indicators related to vetting appeals within its weekly and / or quarterly vetting performance reporting, such as outcomes of appeals and the timeliness of appeals being processed.	3	Vetting figures are collated quarterly to monitor numbers and disproportionality. The appeals have been added to the quarterly report and now include the outcome. All appeals are currently conducted within 10 working days. The time taken to respond to appeals will now be added to the report. Update 13/05/24 - This has been implemented.	Force Vetting Manager 30 June 2024	

Fleet Management Follow Up– April 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.1	**Replacement of Vehicles** *Observation:* From a review of the Vehicle Replacement Policy Schedule 2020-21, Audit noted there is a guidance document which indicates the replacement interval for each vehicle model, based on the vehicle life and the mileage with no vehicle having a vehicle life beyond 10 years. However, the schedule mentions that	The Force should clarify their position regarding their priorities to older vehicles, whether this is to ensure that the maximum utilisation is obtained from the vehicle or whether priority is to	3	The Replacement Policy is a guide in place to assist with the replacement programme. There will always be more than just one factor to consider before a vehicle will be replaced. Since COVID and Ukraine war we have worked within considerably tough	April 2024 Theresa Cheney	

Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
certain vehicles, namely Response and Neighbourhood vehicles, will be reviewed at 100,000 miles so that it is not necessary that the age of these vehicles will be given priority, as mileage is considered the cost-effective parameter. Audit reviewed the list of vehicles that the Force has in the fleet and noted 46 vehicles that were older than 10 years. All 46 vehicles were raised with management, and it has been noted that these are pending replacement. From a review of 23 of these vehicles, it was noted the Force has either replaced, is planning to replace, is salvaging or auctioning 16 of these vehicles. For the remainder of vehicles, the Force had a sound reasoning why vehicles were being retained, including vehicles that are being used as training vehicles but with mileage in excess of 100,000. However per the current guidance retaining vehicles beyond ten years is contrary to the guidance provided in the Vehicle Replacement Policy. Moreover, through discussions with the Head of Transport, it has been noted that the Force intends to replace vehicles pre-2015 due to the changes in the regulations relating to emissions under the Road Vehicle Emission Performance Standards. However this is not currently factored into the existing Vehicle Replacement Policy. This recommendation was raised during our August 2020 audit and we have noted that the Vehicle Replacement Policy 2023-24 still does not provide clear guidance on the management of older vehicles, therefore this is considered as not implemented. *Risk:* The Force are unable to demonstrate alignment to their carbon emission objectives, through the retention of older vehicles. Non-compliance of the guidance provided in the Vehicle Replacement Policy, as the vehicles used for training are over 100,000 miles.	be given to the tailpipe emissions objectives. Once a clear approach has been agreed, a longer term replacement schedule should be drafted to support the future capital requirements to meet the fleet replacement needs.		supply chain's/ increased costs and extended vehicle delivery dates and to further complicate this we have had a whole mixture of shift changes, single / double crewing and new departments formed very quickly, so the need for flexibility was essential and I would argue brought real value not risk. Further to this we cannot work on a longer term replacement schedule as our specialist response vehicles will achieve over 100,000 miles in 2 to 3 years and we cannot plan for accident write offs which become part of the replacement programme at any time. We can demonstrate that we have improved carbon emissions monitoring not only on our Fleet but all aspects of travel within the Force and our Fleet have vastly improved its age profile from its previous audit. We can also provide justification and reasons why we have extended the life of a vehicle to provide a core resource in the Force be that for a training requirement, additional resource for an additional department or a vehicle role profile for specific policing purposes.		

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
4.2	**Vehicle Service Schedule Guidance – Motorbikes** *Observation:* The Force has a Vehicle Service Schedule Guidance document in place which notes when specific vehicles require a service based on both mileage and timeframe parameters. The document categorises vehicles based on their use to the Force and currently includes seven categories of vehicles. Such parameters have been set by the Force and are different to parameters set by manufacturer servicing guidance. Review of the Vehicle Service Schedule Guidance document shows no guidance for frequency of servicing Force motorbikes. We queried this with management who informed us that the Force only maintain a small number of motorbikes (roughly 15), and that servicing of these vehicles is in adherence to the respective manufacturers servicing guidance, as opposed to Force-established parameters. *Risk:* Staff are unaware how frequently Force motorbikes should be serviced leading to inconsistency.	The Force should update the Vehicle Service Schedule Guidance document to include coverage of servicing guidelines for Force motorbikes, clearly indicating the key parameters that dictate the frequency of such services	3	The Vehicle Service guide has been updated to incorporate motorbikes and they have also been added to the scheduling module within Tranman.	April 2024 Theresa Cheney	
4.3	**TranMan Record** *Observation*: A physical job card is generated each time a vehicle is repaired/ serviced or subject to MOT at the Force's workshop. Details captured include the vehicle registration, mileage, the reason why the vehicle has been called into the workshop and details of the work undertaken. Contents from the physical job card must then be manually inputted into the TranMan system. Audit selected a sample of 10 vehicles to confirm the details held on TranMan of the most recent service, MOT and corresponding mileage were consistent with that of their physical job card. We noted the following exception: - 1 out of 10 cases where the mileage was recorded incorrectly on TranMan (vehicle registration – AX22 DXF). For the above exception, the mileage as per the physical job card was 5,108 and was incorrectly recorded on the TranMan system as 6,108. *Risk*: Records held on the TranMan system are not accurate, which could render the servicing and	The Force should ensure that details are inputted to the TranMan system accurately, as the Force utilises the system to co-ordinate the servicing programme	3	Whilst there will be occasions where vehicles fall outside of our service guidance mileages, they will still fall under the manufacturers requirements. All BMW's are fitted with CBS (condition based service) lights and should these activate, the vehicle will be stood down and brought to workshop immediately for an oil change, these monitor the condition of the oil in the vehicle at all times. Due to the nature of our business the risk factor of not providing our specialist vehicles to perform their core role of protecting the public of Northamptonshire is far greater. The safety of our Officers is paramount and as such the vehicles are maintained to the highest standard and well within any manufacturer requirement. As for inaccuracies on input of mileages on job cards there will always be an element of human error in any administration	April 2024 Theresa Cheney	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	maintenance programme ineffective, as services will not be undertaken at the right time.			process, but we are confident that we have sufficient fail safes in place to highlight an error such as service is due stickers in the vehicles, vehicle checks done on a weekly basis and the service schedule module that has a separate mileage input field. Whilst an automated system would be welcomed with the job cards being completed online and removing paper copies this would not stop human error completely as this would also rely on an element of administration by the technician completing the job.		

Payroll – May 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Expenses are not validated or approved prior to their payment** *Observation:* The Force's Expenses and Allowances Policy, which was last reviewed 21 January 2021 (**See recommendation 2)**, outlines that expenses will be reimbursed if the expenditure incurred in the course of duty is: • Supported by a receipt • Of a reasonable amount • Necessary • Additional to what would have been normally spent The policy also outlines that "Managers/ Heads of Departments and Area Commanders need only approve claims where queries are raised by the Payroll, HR or Finance functions or the claim is outside of the standard claim processes outlined within this document and require approval prior to submission. Expenses are claimed through the Self Service Expense Claim within Forcenet. We reviewed a sample of ten expense claims made between April 2023 to August	The Force should ensure that expenses claims are formally approved and validated prior to their payment, with an audit trail retained to evidence the value and nature of the expense claimed. The Payroll team should ensure that they receive confirmation to support the validity of expenses claims prior to their payment.	3	The risk of retrospective review is accepted and noted, however, the position remains that the Force's policy is that inappropriate claims will be managed through PSD and HR and a full reimbursement would be expected. It is anticipated that with the appointment of an additional role under the Finance and Resources Officer we will be able to ensure a wider coverage and review of all claims, which will reduce the risk of those claims being unchallenged. Update July 2024 - We now have a member of staff and undertake audits on a wider range of the expense claims which we log. I have met recently with PSD and provide reports monthly to them. Recommended for closure.	Michael Montgomery 31 March 2025	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	2023 to ensure that they were legitimate, in line with the policy, authorised and paid in a timely manner. In each instance whilst we were able to confirm that payment was made in a timely manner, no evidence was provided to support the validity of each claim, or its approval. We were advised by the Payroll Manager that expenses claims are not verified by the Payroll team, as outlined in the policy, and instead a regular audit is undertaken by the Finance Department on a sample of expenses claims to verify their validity. We conducted a walkthrough of the audit arrangements in relation to expenses and noted that there is no formalised approach to conducting the review. We were advised that each month a different expense type is focused on, with ad hoc selection of expenses claims for that month based upon instances that appear exceptional or abnormal. We reviewed the audit log used to log and monitor expense audits and noted that the audit process consisted of requesting evidence from the individual claimant, or an explanation of the nature of the expense. None of the ten expenses selected in our sample had been audited. As such, we note that there is no preventative control in place that approves or verifies expenses claims before they are made. We commonly see this included within a system workflow, wherein line managers must approve expenses claims prior to their processing by the payroll team. For reference, the total expenses claimed by Officers as reported in July 2023 was £33,993, of which £5,292 related to food and subsistence and £6,849 related to mileage and parking. *Risk:* Inappropriate expenses claims are made that are not in line with the Force's policy, and do not relate to bona fide expenses claimed whilst working on behalf of the Force.					

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
2	**The Policy library includes out of date policies and procedures, and procedural guidance is not in place** *Observation:* The Force operates a policy library which stores all the policies and procedural guidance for the organisation. This is available through the Force Intranet. We requested all policies and procedures in relation to Payroll and were provided with a number of different policies taken from the Force's policy library. We reviewed the policies provided and noted that three versions of the Expenses and Allowances, and Overpayments and Underpayments policies were available in the policy library, as well as two instances of the Overtime policy. In all cases the versions of the policies reviewed had not been reviewed in line with their review cycles, and we noted that the policy owner was not consistent across versions. In one extreme instance an Overtime Policy had an effective date of April 2007. We raised this to the Payroll Manager during our review, who subsequently provided an updated version of the Expenses and Allowances and Overtime policies. Whilst we confirmed that the Overtime policy was last reviewed in April 2023 with a next review date of April 2024, the Expenses and Allowances policy had an effective date of June 2021, requiring review in June 2022. We were advised that the Expenses and Allowances policy was currently under review. Additionally, we reviewed the Starter and Mover procedural guidance notes in place to support Payroll staff and confirmed that this outlined the approach for inputting starters and transferring movers within iTrent. However, we note that the Force does not have procedural notes in place which document the approach to inputting, reviewing and approving payroll related data for other common processes including leavers, deductions, and variations. At similar organisations these often utilise screenshots to illustrate the process in place, supported by commentary. We find that maintaining clearly defined procedural notes provides continuity in performing day to day processes, as well as supporting business continuity.	The Force should review the policy library to ensure that only the most up to date versions of each policy are available. The Force should ensure that the Expenses and Allowances policy is reviewed on a timely basis, in line with its review cycle. The Force should develop procedural guidance documents that outline the process for the input, review, and approval of Payroll related data within iTrent. Guidance should include version control to support a regular review of the process, ensuring it is reflective of current practice.	2	A review of the policy library by the Chief People and Finance Officers is being completed and all policies and procedures will be reviewed and where appropriate revised throughout 2024/25. Update May 2024 - This is currently ongoing with collaboration across HR and Finance to look at updates and clarity where needed. Update July 2024 – Discussions are ongoing in relation to this. Update September 2024 – The Travel and Expenses Policy is currently being reviewed by SM and will be circulated for consultation once complete. The Pay and Subsistence Policy was updated in 2023 but it is still on the old template so this will be moved to the new template and reissued.	Suzanne McMinn & Nick Alexander 31 March 2025	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk: Staff are unaware of the current processes in place relating to Payroll, leading to inappropriate claims or requests which are not aligned to the Force's policies. Payroll staff are unaware of operational processes, leading to an inconsistent and inappropriate approach to processing payroll data.					
3	**Access arrangements for iTrent are under review, and permissions are not formally reviewed on a regular basis** *Observation:* At the commencement of the audit, we were provided with a permissions list extracted from the Force's payroll system, iTrent. We note that this included all payroll staff as having "System Administrator" access. Subsequently, during the review the Payroll Manager provided an updated extract, which illustrated that these permissions had been reduced for payroll officers to "Payroll with HR admin". However, through discussions with the Change Programme Manager we were advised that, as part of the ongoing integration with NCFRA, permissions were being reviewed to ensure that these are limited only to activities that are required by those staff members. Additionally, we were advised that members of the payroll that leave the team are immediately removed from the Payroll system. We were able to confirm that a recent leaver from the Payroll team no longer had access to iTrent through review of access permissions before and after their cessation. However, we note that the Force do not formally review the permissions on a regular basis. We were advised that an annual review is undertaken of permissions within the HR system, Unit4. *Risk:* Inappropriate access to the payroll system increases the likelihood that inappropriate payments are made, and/or fraudulent behaviour.	As planned, the Force should review access permissions within the Payroll system, iTrent, as part of the NFCRA integration project that is ongoing. Permissions that facilitate the inputting, amending, and deletion of payroll data should be limited to Payroll staff, as well as IT and MHR consultancy related staff to facilitate the operation and update of the system. Permissions should be developed to ensure segregation of duties is maintained. Access permissions to iTrent should be reviewed on an annual basis as part of the existing annual review of the Unit4 HR system.	2	Alongside the system access reviews that are completed quarterly, we will ensure that payroll access is independently reviewed to ensure segregation and appropriate scrutiny. Update Sep 24 – Reviews are already in place. Discussion are ongoing regarding system reviews – recommended for closure.	Michael Montgomery	30 June 2024

Identity Access Management – June 2024

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Lack of Periodic User Access Reviews** *Observation:* Regular user access reviews should assess whether the Windows Active Directory (AD) user base, responsible for managing logins, permissions, and authenticating access to associated applications, is accurate and that individuals have not been assigned unnecessary access. A regular regimen of access reviews has not been established to determine the suitability of access privileges for Windows AD accounts. *Risk and Impact:* Failure to implement regular access reviews can lead to individuals retaining unnecessary access to Windows AD and related systems, creating additional points of access to external attackers.	Each organisation should implement a regular (e.g. quarterly) regimen of Windows AD access reviews. Line managers should review the access of their staff and any other users such as partnership workers that they are responsible for. Any unnecessary access detected during these reviews should be removed from relevant individuals. As the Force is implementing SailPoint across its employees, it should assess whether SailPoint could provide this service automatically. For users not covered by SailPoint alternative manual processes may be required proportionate to the risk.	2	This recommendation is broadly accepted by management as it is recognised that there are currently process in place to address this, they do not currently extend to this level of scrutiny. Therefore, although there will be oversight of this process within the annual information auditor plans and role (due to be implemented by the end of the 2024 calendar year), this in-depth level of scrutiny will be fully implemented once we have the correct JML and access controls processes in place which will be managed automatically via the implementation of ITSM tool in December 2025. The source information reviews (a required prerequisite) will begin when the new information assurance structure is in place, this will inform the data utilised within the ITSM tool. 25/07/2024 No further update. Update 06/09/24: The process is currently conducted in conjunction with the Information Assurance and Systems admin teams and due to resource constraints is limited to ad hoc reviews at this time. However the new structure will facilitate the coordination of the ROPA, the underlying access required and then the audits will be planned and executed by the new information audit team.	Trina Kightley-Jones, Head of Information Assurance 31 December 2025	
2	**Multifactor Authentication for Fire AD Accounts** *Observation:* Multifactor Authentication (MFA) provides additional layers of authentication beyond passwords, that attackers must also breach should passwords become known to them. Best practice frameworks such	NCFRA should continue the process of setting up MFA for Fire Service accounts, ensuring that all accounts are covered by this process.	2	We agree with the audit recommendation and acknowledge the importance of multifactor authentication for securing Fire Service accounts. As noted in the recommendation, we have started the process of implementing this security	Roy Cowper, Enterprise Architect 30 September 2024	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	as Cyber Essentials recommend that MFA is applied where available, and always for cloud services. Accounts within the Police Service Windows AD domain have MFA configured, however, the process to enable this for Fire Service AD accounts is still ongoing. *Risk and Impact*: Should the passwords for Fire Service user accounts be determined in a security attack, such as through the use of malware, these accounts could be accessed resulting a severe security breach that could be used to access data across the network.			measure for administrative accounts and on a per project basis. The intention would be to enable this for accounts within EntraID. Full implementation will require executive support from the organisation and of other affiliated bodies. We will commence this process, monitor the progress, and report any issues or challenges. A date has been set of 30/09/2024 subject to approval by the organisation. Update 13/08/2024: In progress, delivery dates not yet amended. Update 06/09/24: MFA - Currently in 28 day consultation with Fire, Lisa Jackson to advise of consultation outcome.		
3	**Privileged Access** *Observation:* Privileged Identity Management (PIM) should, according to the time-restricted access policy configured in the PIM tool, provision privileged roles to individual users for a specified period before being withdrawn automatically. Within the Police Azure tenant access to privileged accounts is controlled on a timerestricted basis, with higher privileges being assigned for shorter periods of time. While some low-level privileges are assigned to users permanently this has not been viewed as a risk due to their extremely limited capabilities. Within the Fire Azure tenant a similar system has been implemented, however time-restricted access has not yet been applied as strictly, with some medium-level privileges being assigned to a number of fire user accounts permanently. We were informed by management that such privileges should only be provided on a time limited basis and thus require review.	Each organisation should align the privileged access management procedures to ensure that where possible a principle of least privileged is followed when assigning access to user accounts. Privileges assigned to users on a permanent basis, such as those assigned to users in the Fire Service Azure tenant should be reviewed and if possible, removed, such that they can be reassigned on a temporary basis to apply specific authorised changes.	2	We acknowledge the audit action and agree that privileged access management is a key aspect of ensuring cybersecurity. We have reviewed the privileges assigned to users in the Fire Service Azure tenant and some work has already been completed to bring key AzureAD roles under the control of PIM. We have removed permanent privileges that didn't require escalation and established a process for requesting and granting them on a temporary basis when needed. The process of bringing the Fire tenant up to the same level as the Police tenant in respect of this security control will continue as part of business as usual. A date has been set of 30/09/2024. 25/07/2024 No further update.	Roy Cowper, Enterprise Architect 30 September 2024	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	Risk and Impact: Privileges assigned to accounts on a permanent basis may be used to apply unapproved changes without management oversight.					
4	**Password Management Tool Implementation** *Observation:* It is good practice to use a password management tool to secure the passwords for generic administration and service accounts in order to prevent their exposure through the use of less secure password storage methods. A password management tool has not been implemented for Police Service AD service accounts, whilst for Fire Service accounts a tool has been implemented but which only contains passwords for a small minority of accounts. *Risk and Impact:* Passwords may be documented in insecure locations such access to relevant accounts may be achieved the event of a security breach.	Each organisation should store all generic administration and service account passwords in a password management tool.	2	This recommendation is accepted and there is a PAM (Password Access Management) Project in progress that is being led by the Transformation and Change team with a project manager assigned. Budget has been allocated and we have collated requirements which include the ability to store all generic administration and service account passwords, and supplier demonstrations have now taken place. This will be reviewed bi- monthly to ensure progress is made. Update 25/07/2024 VS: All requirements are done and quotes obtained, and business case is in development.	Andrew Jones, Head of Transformation and Change 31 March 2025	
5	**Completion of Access Changes** *Observation:* Changes to access should only occur on supply of a proper request. The OPFCC, Force and NCFRA were unable to provide relevant documentation to support the completion of access changes as follows: • For five out of eight joiners, a HR notification form was not available. • For one out of eight joiners, evidence of vetting and training was not available. • For all eight leavers, a HR notification form was not available. *Risk and Impact:* User accounts may be created or disabled without proper justification.	Emails and other documents supporting access requests should be automatically attached to tickets raised to the service desk. If this is not feasible the access management procedures followed by the service desk should state that all such emails/documents should be manually attached to relevant tickets and relevant staff made aware of this requirement	2	This recommendation has been reviewed and has been accepted. Although tickets are already created from HR data, this process will now be reviewed to identify the capability of the current HR hub, ITSM tool and automation, if that cannot be easily done within these existing platforms then this will be developed with the new ITSM tool. The associated action will be to review this and report to key stakeholders. Update 11/07/2024 DC: The ITSM procurement phase is well underway, due for completion August/September 2024.	Dan Cooper, Head of Technical Support 01 July 2024 December 2024	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
				Update 24/07 DC - We have undertaken a review of the capabilities of both ITSM Police and Fire ITSM solutions and neither have the ability to manage access requests in the method described. We are in the process of procuring a new ITSM joint platform, the procurement process is due for completion next month, where we will work with the supplier to understand if the data we receive from HR in the JML process can be used to provide both organisations with a higher level of audit capability in this area. The new ITSM platform is unlikely to be made live until the next financial year. Update 13/08/2024 (YH) Discussed with CDO as procurement is still ongoing and implementation likely to be Autumn 24. Request to adjust delivery dates in line with ITSM revised implementation. Update 06/09/24: (YH) Due to procurement activity and delayed ITSM implementation request for these dates to move to March 2025		
6	**Monitoring and Logging Policy** *Observation:* A specific IT policy should set out the organisational requirements for monitoring and logging, this should be used to guide the operations of the IT team as well as to inform regular users of any responsibilities regarding the monitoring and logging process. A specific monitoring and logging policy detailing requirements and procedures for access monitoring and information logging has not been developed. Some requirements, such as the logging of multiple failed password attempts, have been added to the information security / access control policies, however	Each organisation should devise a monitoring and logging policy, including necessary ownership, version control and review sections. Once approved it should be communicated to those individuals that perform security monitoring and configure security logs.	**3**	We agree with the audit action and recognise the importance of having a clear and updated policy for monitoring and logging. We will allocate a task to develop a draft policy that defines the objectives, scope, roles and responsibilities, frequency, and procedures for monitoring and logging. 25/07/2024 No further update. Update 06/09/24:	Roy Cowper, Enterprise Architect 30 September 2024	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	no unified monitoring and logging policy / section has been implemented. _Risk and Impact:_ Inconsistencies in employees' understanding of their roles and responsibilities in regard to monitoring and logging as well as a failure to perform their required tasks. Failure to perform these tasks may reduce the detection rates of security incidents which could lead to reputational damage.			Logging and Monitoring Policy (Identity Access) is not the same as the IT Asset Management Policy (IT Asset Legacy Management). On track, this policy is in development and is being written by Simon Creasey (Digital Security Architect), draft to be shared by the end of the month.		

IT Asset Legacy Management – June 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Automated scanning of hardware and software is not used to identify inaccuracies in the IT asset register.** _Observation:_ Automated scanning of hardware and software enables organisations to identify discrepancies between the IT asset register and devices present on their network. The Head of Digital, Data and Technology confirmed that there is currently no software in place to scan the network for discrepancies between the IT Asset Register and the actual devices deployed across the Force. Northamptonshire Police & Fire are currently in the process of purchasing a new IT Service Management (ITSM) tool, which we are informed will include this function, with the intention to begin implementation from May 2024. Furthermore, dependent on their type, most devices are separately managed by other software; for example, laptops are registered by Intune, however apart from a historic feed from the Blackberry management software for mobile devices, there are no other automated updates to the IT asset register to keep it updated. _Risk and Impact:_ Inaccuracies in the IT asset register, such as those that arise from failure to apply manual updates of new devices, prevent effective management	Continue with the planned implementation of a new ITSM tool that includes device scanning to identify discrepancies with the IT Asset Register. Once implemented the software should also consume feeds from the management software for each class of device. IT asset register discrepancies identified by automated scanning or following receipt of information from device management software should be investigated before their application to the IT asset register	2	The procurement and implementation of the new ITSM tool is ongoing and DDaT will implement the software in three phases, starting from the first quarter of the current fiscal year and ending by the fourth quarter of the next fiscal year. The first phase will involve installing and configuring the software on the servers and integrating it with the existing IT systems. The second phase will involve testing and validating the software functionality and performance, as well as training the staff on how to use it. The third phase will involve deploying the software to all the devices and conducting a post-implementation review. The current system does not provide Integrations required to consume feeds, however these capabilities are present in the new tool. In the meantime, we are currently exploring opportunities to see how the reporting tools can help us determine device usage. The initial goal is to identify devices not in use against our asset lists. Update 11/07/2024 DC:	Dan Cooper, Head of Technical Support - DDaT 31 December 2025	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	of the Northamptonshire Police & Fire devices, whether this be from a financial, security or service management perspective.			The ITSM procurement phase is well underway, due for completion August/September 2024. Update 13/08/2024 (YH) Discussed with CDO as procurement is still ongoing and implementation likely to be March 2025. Request to adjust delivery dates in line with ITSM revised implementation.	December 2024	
2	**Formal reviews of the IT asset register do not take place** *Observation:* Regular reviews of the IT asset register should be conducted to verify that the information within the register is complete, accurate and up to date. Management confirmed that reviews of the IT asset register do not take place and there is currently no plan to implement a formal review. *Risk and Impact:* Omissions and inaccuracies in the IT asset register could lead to incomplete application of security controls or assessment of security risks, which may cause a vulnerability to be unresolved that is exploited in a subsequent security incident.	Implement regular (e.g. quarterly) reviews of the asset register, to check that information in the register such as assigned user is accurate. Whilst automated scanning can support this, other checks to confirm that manual updates have been correctly applied should occur. For example, periodic stocktakes of devices in storage, discovery of devices that have not connected for a long period, and verification of disposal are all activities that could occur to support the accuracy of the IT asset register.	2	DDaT agrees with this recommendation and will review the asset register regularly, to make sure information like assigned user is correct. The technical support team manages the IT Asset register and has started a quarterly dip sample process.	Dan Cooper, Head of Technical Support - DDaT Complete	
3	**Assessments of IT infrastructure risks are performed on an ad-hoc basis** *Observation:* IT infrastructure should be subject to formal periodic review to assess its adequacy and highlight any risks that are not identified through day-to-day management activities. We noted periodic assessments of the infrastructure do not take place, instead risks are identified in the course of normal management activities. We found only three risks relating to infrastructure support had been identified and assessed, with these risks covering software upgrades, Cyber Security and ageing systems,	Periodically assess the adequacy of IT architecture to identify and locate potential risks.	3	DDaT accept the recommendation. The Enterprise Architecture team are in the process of developing a suite of roadmaps. The infrastructure roadmap was developed in late 2023 and is designed to account for a number of identified risks. These risks will be captured in the register more formally going forward. These risks will the then be managed in line with our existing risk management processes.	Roy Cowper, Enterprise Architect – DDaT 31 December 2024	

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	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	and hardware and software coming towards their end of life. *Risk and Impact:* The IT Infrastructure does not support the future needs of the force or carries unidentified risks that threaten the availability and security of IT systems			In addition, we are about to enter a procurement process for an Enterprise Architecture tool that will bring together all the information from multiple sources inclusive of risks, contract end dates, the solution / software catalogue and infrastructure components to enable better visibility of the IT Landscape. 25/07/2024 No further update.		
4	**Two leavers had devices still assigned to them after leaving** *Observation:* Any equipment assigned to staff should be returned to the organisation before leaving. We tested a sample of 5 leavers to verify that the asset register had been updated to show the device is no longer assigned to them. We noted from testing that two of these leavers still had Blackberry phones assigned to them following their leave date. Following this we identified that indeed 117 Blackberry phones are still distributed to staff, yet the Service Desk Manager confirmed that Blackberry devices are no longer in use, and some may not have been returned by staff. As a result, the IT Asset register has not been updated to show that they have been returned. We noted that Blackberry phones had been decommissioned in 2017, and we were informed that users have since been unable to access these phones since this point. *Risk and Impact:* Mobile phones not collected from leavers could become avenues for inappropriate users to gain access to Northamptonshire's network, potentially leading to confidential data being leaked and incurring costs for the organisation. As access to these Blackberry phones is now disabled this risk is however considered minimal.	Apply updates to asset register to reflect the true status of these Blackberry phones (i.e. lost) or arrange for their return. If asset can't be returned, then it should be treated as a lost device within the IT asset register.	3	As the Blackberry handsets are no longer connected to the network and the associated sims are from an expired contract, these devices hold no value and therefore all blackberry assets have now been marked as disposed or scraped. The two outstanding phones have now been marked as lost.	Dan Cooper, Head of Technical Support - DDaT Complete	
5	**A formal IT Asset Management policy/procedure document has not yet been implemented.** *Observation:* An IT asset management policy is necessary for appropriate governance of IT assets acquired and managed by the Force.	As planned, publish an IT Asset Management policy setting out policy statements related to each stage in the IT asset lifecycle.	3	We agree with this recommendation and have initiated the process of developing an IT Asset Management policy that covers all the stages of the IT asset lifecycle, from	Dan Cooper, Head of Technical Support -	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	By enquiry with management, we noted that an IT Asset Management Policy is being drafted but has not yet been released to staff. Management are looking to implement the policy from April 2024. *Risk and Impact:* Confusion in the effective management of IT assets and failure to track assets effectively, potentially leading to unnecessary procurement of IT assets and failure to effectively manage IT assets omitted from the IT asset register.			planning and acquisition to disposal and decommissioning. The draft IT Asset Management policy is currently under review by the senior management team. Update 11/07/2024 DC: The draft policy is under review by the CDO. Update 24/07/24 - An updated IT Asset Management policy has been through a first draft and is on a second re-write, looking to condense other policies pertaining to IT asset management, such as IT Equipment Disposal and Removeable Media Policies. I'll begin to work on the next draft after my leave, returning 12th August, for resubmission to the CDO in preparation for the September CDO Board. Update 06/09/24: Approval in Fire needed. This will go to CDO board in Sept, then it will go to Fire for consultation process. Fire have a specific format.	DDaT 30 June 2024 30 September 2024	

2024/25

Grant Funding – 27 June 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Process of monitoring grant funding provided to grantees** *Observation:* In the blue-light sector, it is best practice for grantees use of grant funding from the grantor to be monitored formally through quarterly monitoring reports where the grantee provides information and	Northamptonshire OPFCC should: • Clearly set out and establish in funding agreements a quantifiable frequency for	2	It is pleasing to see that there are strong processes in place around this part of our business and a programme of work will be	Paul Fell, Director of Delivery, OPFCC	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	evidence on how funds have been spent to enable the grantor to check that grant funding has been spent in line with the funding agreement. Monitoring arrangements should be clearly set out in funding agreements and the OPFCC should be proactive to collect monitoring information from grantees to enable early detection of instances where the grant funding has not been spent in line with agreements, including recovering any unspent funds from the grantee. At Northamptonshire OPFCC, grant funding agreements state that "the beneficiary shall provide information requested in the format and within the timescales as the OPFCC reasonably requests from time to time." Operationally, the OPFCC expects grantees to provide completed monitoring forms, attached with receipts and invoices as evidence of purchases made with grant funding, in Q1 of the following financial year (June 2024). This poses the risk that the OPFCC does not obtain timely internal assurance that grant funding provided to grantees is being spent in line with grant agreements and approved grant applications, such as inappropriate purchases are being made or grantees spending is not sufficiently allocated across the timeline of the project. Also, this may cause issues in the OPFCC recovering unspent funding from grantees in a timely manner. Additionally, we reviewed a sample of five grantees who have already provided monitoring reports and noted the following: • One instance (Basketball Northants) where the monitoring form completed by the grantee and provided to the OPFCC does not include the required evidence of receipts and invoices for purchases made by grantee with grant funding (£6000). • One instance (South Northants Youth Engagement) where the grantee has provided their own format of a monitoring report which is not in line with the OPFCC required monitoring form and does not include the required receipts and invoices to evidence the grant funding spend (£3000). *Risk and Impact:* The OPFCC's grantee monitoring process lacks timely collection of monitoring	monitoring arrangements of grantees. • Consider more frequent monitoring processes, such as quarterly monitoring forms or using the expected outcomes and target dates in grantee applications, to enable scrutiny of, and timely internal assurance over, the use of grand funding by grantees. This will be particularly useful for larger funding provided to projects taking place over a longer period of time. • Remind grantees submitting monitoring forms that they are to be completed via the official OPFCC monitoring form and all receipts and invoices for purchases made must be attached to evidence grant funding spend.		put into place to deliver against the recommendation	30 September 2024	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
	information from grantees which could lead to the OPFCC failing to identify, in a timely manner, any instances of grantee non-compliance with funding agreements. Grantees do not provide the required monitoring information in monitoring reports, including receipts and invoices for purchases made, which could lead to the OPFCC being unable to validate that purchases made are in line with funding agreements and recover, in a timely fashion, any underspend of grant funding from grantees.					

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Regional Collaboration Audits

2023/24

| AUDIT | DATE | GRADE | RECOMMENDATIONS MADE | | |
			Priority 1	Priority 2	Priority 3
EMSOU – Capital Programme	March 2024	Moderate Assurance	0	2	0
EMSOU – HMICFRS Action Plan	May 2024	Moderate Assurance	0	1	0

2023/24

EMSOU – Capital Programme March 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Funding of EMSOU Capital Programme** EMSOU produces a Capital Programme each year as part of the budget setting process, which covers the budget for the upcoming year and a forecast budget for the following 3 years. This covers the expenditure from replacement of assets and the funding from grants, reserves and additional revenue contributions. Funding is then agreed at the PCC/CCs meeting, following recommendation from the CFO/FDs Board, as revenue funding from the Force for the upcoming year in their budgets. Audit has reviewed the current Capital Programme and noted that reserves will be fully utilised by 2024/25 and therefore further funding will be required from the Forces. HMICFRS have also found areas of concern in their PEEL 2021/22 review into Serious and Organised Crime. This noted concerns regarding the funding model for EMSOU as the PCC/CCs meeting couldn't agree on a three-year settlement, therefore leaving the Unit with the uncertainty of yearly funding. *Risk and Impact:* The Unit is not able to replace or maintain current capital assets and is unable to fund the purchase of new capital assets.	The Forces and Unit should develop a Capital Programme to ensure that any future deficits in capital funding can be met. This should align to HM Treasury's three-year funding formula for serious and organised crime. .	2	A revised Capital Programme will be produced that reflects the future Target Operating Model for the Unit and updated to include any future replacement costs for covert/control room equipment. The Capital Programme will consider the funding requirement, funding options and guidance on any accounting arrangements – this will be built into funding discussions with CFO/FDs and reported back to the regional CC/PCCs Board	EMSOU Head of Finance and Corporate Services 30 September 2024 – subject to regional agreement on the Target Operating Model	

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
2	**Multiple Fleet Management Approaches** The Unit uses around 150 vehicles, with about half managed by EMSOU while the remainder are managed by one of the five Forces. This has resulted in different procurement and replacement strategies for the Unit's Fleet - a point that has been raised as part of the HMICFRS' review into EMSOU as part of the PEEL 2021/22 regional reviews into serious and organised crime. This identified a cause for concern where it would be more efficient to have a single capital replacement strategy and budget for the Unit, also allowing for savings to be made by adopting a regional approach to the procurement of vehicles and equipment. *Risk and Impact*: Vehicles used by EMSOU are not appropriately maintained and/or replaced, increasing the risk of injury and/or death to the public, officers and staff.	The Unit should adopt a single fleet management approach to procurement and replacement of vehicles	2	A review of the fleet replacement process will be undertaken to consider any alternative procurement arrangements and whether this would deliver improvement in relation to: • Purchase cost of vehicles • Service and maintenance arrangements • Fleet admin processes.	EMSOU Head of Finance and Corporate Services 30 September 2024	

EMSOU – HMICFRS Action Plan May 2024

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility	Status
1	**Strategic Governance Board ToR** ToR are used to define the aims, methods and reporting for key governance forums. These are essential documents that, alongside the wider governance framework, ensure an effective regime of oversight and review. Audit has reviewed the ToR for the Strategic Governance Board and found several items of key information not included, such as: • attendees and roles. • frequency of meetings. • standing agenda items. • reporting and escalation. *Risk and Impact:* Forums relating to workforce planning are not held regularly enough, with appropriate seniority, covering key areas or with appropriate reporting.	The Unit should update the ToR for the Strategic Governance Board and Performance Management Group to include all key information, including: • frequency of meetings. • attendees. • who chairs the meeting and relevant deputies. • standing agenda items. • where the board reports to and where they receive reports from. .	2	A review of the terms of reference and governance structures in EMSOU are being reviewed as part of the implementation and review of The Operating Model. A new Terms of Reference template has been generated for all meetings within EMSOU to ensure consistency, strategic direction and governance in line with all priorities. The Terms of Reference for the Strategic Governance Board will be refreshed in line with the new format which includes the noted information in this report. Update - Ongoing as part of the Target Operating Model project.	T/ DCS Nick Waldram (Head of EMSOU) 03 May 2024	

HMICFRS update

Author: Colleen Rattigan, Head of Strategy & Innovation
Decision required: For Information, Joint Independent Audit Committee
Date: 2 October 2024
Version: 1
Security Classification: Official

Strategy & Innovation Unit

NORTHAMPTONSHIRE
POLICE
Fighting Crime. Protecting People.

1. **Introduction**

Following the publication of the HMICFRS 2023-25 Report, the force has commenced a revised workstream to address the new Areas for Improvement (AFIs) identified by HMICFRS.

Overall, the force has been content with the direction of travel. It has reduced the number of AFIs and has improved across several areas, most notably the areas it was deemed inadequate in 2019 (Protecting Vulnerable People and Management and Leadership, formerly understanding demand).

The force has fared well in comparison to peers and nationally, where overall the trajectory of gradings was declining in many areas, with many forces being engaged with HMICFRS.

In August 2024, HMI Roy Wilsher wrote to the Chief Constable to highlight a discrepancy with a data return in the original inspection in 2023. This related to data provided by the force and used by the inspectorate to come to a judgment in relation to the 101-abandonment rate within Q4, which was incorrect. Data provided at the time of inspection fieldwork gave the 101-abandonment rate as being at 8.8 percent. The actual figure was 25.6 percent which falls within the bounds of attracting an AFI. It was accepted that the error in data was because of human error.

This has led to the force report to be re-issued with the amended judgement and an additional AFI.

The overall picture looks as follows:

Outstanding	Good	Adequate	Requires improvement	Inadequate
Recording Data about Crime	Police Powers & Treating the public fairly and respectfully	Preventing and deterring crime and anti-social behaviour, and reducing vulnerability	Responding to the Public	
		Protecting Vulnerable People	Investigating Crime	
		Managing Offenders and Suspects		
		Building, Supporting and Protecting the workforce		
		Leadership and Force Management		

2. **Continuous Improvement Plan 2024 – 2025**

The force has developed an Improvement Plan in readiness for its future HMICFRS PEEL assessment. (appendix 1)

HMICFRS Inspectors will start to be visible in force meetings in the coming months after a break from engagement, the force liaison officer (FLO) will continue to monitor engagement & work with HMICFRS Inspectors to update the portal with evidence against AFIs.

HMICFRS have been working closely with the force around its positive practice.

A dedicated Chief Superintendent is now working with a small team on the Improving Investigations workstream. This has been branded as "Operation Sherlock" and will take a root and branch approach to determining where improvements can be made to improve the quality of investigations and outcomes for the public of Northamptonshire.

A sequence of key work has already been delivered, a Domestic Abuse end to end review, a Local Policing workload review, & two deep dive reviews which explored Outcome 15 (a Home Office classification used

by the police to describe the finalisation of an investigation where the suspect was identified and the victim supported police action, but evidential difficulties prevented further action) & Outcome 16 (where there are evidential difficulties victim based – named suspect identified – the victim does not support or has withdrawn support for police action).

Under the leadership of the former Head of Crime and Justice, this dedicated work will inform future investment cases in December 2024 & has already been identified as a top priority in formulating the force's new strategic plan for 2025 – 2028.

The force will also deliver a root and branch review of each Peel Assessment Framework (PAF) area as performed ahead of the last inspection, to help leaders get ahead of any internally identified areas for improvement.

The Deputy Chief Constable has created a new governance to have strategic oversight and grip of all inspection activity. This will be called the Continuous Improvement Board and commence in October 2024, meeting monthly until the Chair is content with direction of travel.

A timetable of work has been tasked (as outlined in the Improvement Plan) and well under way. It is anticipated that each workstream will have its own suite of recommendations, aligned to GOOD and Outstanding police forces, to help Northamptonshire Police continue to make improvements into the coming year.

3. **Thematic HMICFRS Inspection activity**

In addition to PEEL there are several thematic inspections & broader HMICFRS engagement work that Northamptonshire Police is preparing for and engaging with.

Baroness Casey Review & HMICFRS report into Vetting, Misconduct & Misogyny in the Police Service
(An inspection of vetting, misconduct, and misogyny in the police service - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (justiceinspectorates.gov.uk))

Recognising the grave levels of public concern following the kidnap, rape, and murder of Sarah Everard by a serving Met officer and other deeply troubling incidents, the Metropolitan Police Service (the Met) appointed Baroness Louise Casey to lead an independent review of its culture and standards of behaviour.

The review began in February 2022 and completed in March 2023, when the final report and recommendations were published.

The review discusses whether the Met's leadership, recruitment, vetting, training, culture and communications support the standards the public should expect and recommends how high standards can be routinely met, and how high levels of public trust in the Met can be restored and maintained.

Northamptonshire Police acted in the wake of this report and developed Operation Admiral.

This saw a review and uplift in resources across counter corruption, vetting and professional standards.

This comprises of a stand-alone unit, commissioned to ensure that concerns raised are clearly addressed by Northamptonshire Police and that as an organisation the force have the highest standards and vigorous procedures in place to ensure the safety of its workforce and the public.

The unit delivered the following workstreams to address national recommendations pro-actively and to provide the public with trust and confidence that concerns being raised nationally are being dealt with robustly across the county.

- A thorough review of all allegations of criminal, improper and prejudicial behaviour by serving police officers and staff over the past three years in line with recommendation 28 of the HMICFRS report.

- Assessed how Northamptonshire Police identify, investigate, and manage misconduct, corruption and criminal behaviour and allegations of such relating to its workforce from referral/report to outcome.
- Sought to understand the prevalence of misogyny and improper conduct towards female officers and members of staff across the organisation in line with the HMICFRS AFI (Areas for Improvement), assess how the force manage this and make changes in line with best practice.
- Sought to understand the prevalence of discriminatory behaviour across the workforce and assess how effectively this is dealt with.
- A bespoke review was done for allegations of prejudicial behaviours.
- Assessed effectiveness of reporting mechanisms available to those within the organisation and members of the public/those in personal relationships with serving Northamptonshire staff and officers.
- A full review of in force systems to check the efficacy of police systems.
- Examined the effectiveness of vetting arrangements in relation to recruits, transferees and serving Northamptonshire staff and officers.
- Assessed recruitment processes to ensure that the force is attracting appropriate applicants from the outset.
- Assessed the use of Regulation 13 within the organisation to ensure it is used appropriately to exit staff not meeting the required standards at the earliest stage possible.

Angiolini Inquiry

In addition to the above HMICFRS report, the Angiolini Inquiry was established to investigate how an off-duty police officer was able to abduct, rape and murder a member of the public. The findings and recommendations of this investigation are contained in the Part 1 report. ([Reports – The Angiolini Inquiry](#))

Part 2 is to establish if there is a risk of recurrence across policing, to investigate police culture, and to address the broader concerns surrounding women's safety in public spaces. ([Terms of Reference for Part 2 – The Angiolini Inquiry](#))

Following the sentencing of former police officer David Carrick in February 2023, Part 3 of the Inquiry was established to examine Carrick's career and conduct. ([Terms of Reference for Part 3: the Carrick case – The Angiolini Inquiry](#)).

In support of the Inquiry, Northamptonshire Police has volunteered to take part in field work activity, where several cases are currently under review, and a series of focus groups and 121 interviews will take place week commencing 30th September 2024.

The force is participating specifically in Part 2 of the Inquiry which focuses on whether systems, policies and processes for the recruitment, vetting and transfer of police officers are fit for purpose and help to identify those who display misogynistic and/or predatory attitudes and behaviours; the extent to which aspects of police culture observed across police forces enable misogynistic and/or predatory attitudes and behaviours and the role of standards; and the extent to which existing measures prevent sexually motivated crimes against women in public spaces.

In addition to the HMICFRS thematic workstreams, the force also is delivering against several recommendations in wider NPCC and Govt reports that may be of interest to JIAC members.

Operation Soteria
([Progress to introduce a national operating model for rape and other serious sexual offences investigations - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (justiceinspectorates.gov.uk)](#))

Launched in June 2021, as Operation Soteria Bluestone within Avon and Somerset Police, it's aim was to increase the number of adult rape and serious sexual assault cases reaching charge, and, in addition, deliver sustained improvement in the criminal justice whole system response.

Operation Soteria was developed in response to national concern around the investigation of rape and serious sexual assault offences (RASSO) and the increasing epidemic that is violence against women and girls.

The programme combines practitioner knowledge with that of academic experts, along with research insight and transformational change support to forces.
This has led to the development of the first National Operating Model (NOM) for the investigation of rape and serious sexual offences.

A full programme structure is in place locally with senior officer oversight in line with the national model. Both the Chief Constable and the PFCC have been briefed on progress & this remains in place through the Force Executive Meeting & Accountability Board structures.

Since 2021, 19 early adopter forces have been putting Soteria in place via the National Operating Model.

In May 2023, the then Home Secretary commissioned HMICFRS to carry out this inspection using the powers under section 54(2B) of the Police Act 1996. They inspected 9 early adopter forces to evaluate progress so far and a report published in August 2024 set out HMICFRS' findings.

Police Productivity Review
([Policing Productivity Review - GOV.UK (www.gov.uk)](www.gov.uk))

In October 2023 the Home Office commissioned the National Police Chiefs' Council to review police productivity and provide recommendations to improve efficiency and effectiveness in policing.

Review was commissioned in summer 2022 against a backdrop of the police officer uplift but also significant challenges to trust and confidence in policing and public expectations.

Productivity is important because it means getting the best services from the resources that are available.

The review highlights improvements that have already been introduced e.g. in mental health response and crime recording. It also makes recommendations on good practice; the use of science and technology and how targeted incentives could help forces to unlock productivity improvements.

The review is broken down into 7 sections: productivity in Policing, Barriers to productivity, Workforce, Technology, The Model Process, Endowment Fund and Investment in Policing.

There are 26 recommendations in the report, some for the Government to consider as part of the Spending Review, and some for the College of Policing, CPS and other partners as well as forces to consider.

In February 2024 the Force Risk Manager presented an overview of the report with considerations for Northamptonshire Police.

These recommendations will form part of the force's Continuous Improvement Plan, linked to a new force strategy being implemented later this year.

Annual State of Policing
([State of Policing: The Annual Assessment of Policing in England and Wales 2023 - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (justiceinspectorates.gov.uk)](justiceinspectorates.gov.uk))

Published in July 2024, His Majesty's Chief Inspector of Constabulary, Andy Cooke reports to the Secretary of State, under section 54(4A) of the Police Act 1996. It contains his independent assessment of the efficiency and effectiveness of policing in England and Wales. It is based on inspections carried out between 1 April 2023 and 31 March 2024. The report draws on findings from inspections of police forces in England and Wales, to provide an overall view of the state of policing.

The report does not set specific recommendations for forces as seen with other thematics and PEEL, however its context is used as an important document to inform our strategic direction.

Later this year the force will launch its new Policing Plan, this will focus on many areas outlined in the State of Policing Report, such as re-building trust and confidence which is an area of priority and focus in the coming years.

Inspection into activism & Impartiality in Policing
([An inspection into activism and impartiality in policing - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (justiceinspectorates.gov.uk)](https://justiceinspectorates.gov.uk))

Published in recent weeks, In September 2023, the then Home Secretary commissioned HMICFRS to inspect the extent to which police involvement in politically contested matters may be having an impact on operational policing, by influencing policing policy, priorities and practice.

HMICFRS explored how the police deal with politicised and contested matters, and examined whether police forces allow politics or activism to unduly influence them.

The report makes a series of recommendation at both force and national levels, to improve policing's ability to both understand and to respond to politicised or contested matters in an impartial way. Many of the recommendations made throughout the report are for National bodies such as the College of Policing however 11 are directly relevant to Northamptonshire Police.

A review of the recommendations has been delivered & assigned to local owners. An overview will go to Force Executive Meeting for information and then the deferred to the Continuous Improvement Board for oversight and monitoring of progress against each.

4. Inspection Preparedness

National Child Protection Inspection

The force is anticipating notification for the National Child Protection Inspection (NCPI).

The NCPI is a thematic inspection that seeks to understand how well the force is at protecting vulnerable children. The force was last inspected (revisit inspection) in March 2021, this was following an inspection March 2019.

The inspection found that although the force had made a number of changes, HMICFRS found that overall progress since our initial inspection was slow, and the force was not yet effectively managing risk.

Since then, the force has delivered a wealth of change, and in its 2023 PEEL Assessment, clear progress has been made in protecting vulnerable people, which saw a marked improvement in its overall grading.

In readiness for a forthcoming NCPI revisit, aligned to the methods used for the PEEL Inspection, leaders across key departments have developed an inspection readiness framework and are prepared.

The force will get 6 weeks' notice from HMICFRS before the inspection commences.

5. Conclusion

Overall, there are several workstreams and activity ongoing to address improvement across Northamptonshire Police.

The force is confident it has the appropriate oversight in place to address its areas for improvement, and that Strategy and Innovation have the right structure and governance in place for the Deputy Chief Constable to address concerns through the Continuous Improvement Plan and Board.

6. Appendix
Appendix 1: Force Improvement Plan

Continuous
Improvement Plan Jun

Strategy &
Innovation Unit

NORTHAMPTONSHIRE
POLICE

Fighting Crime. Protecting People.

AGENDA ITEM: 9

NORTHAMPTONSHIRE COMMISSIONER FIRE AND RESCUE AUTHORITY

JOINT INDEPENDENT AUDIT COMMITTEE

2nd October 2024

REPORT BY	Vaughan Ashcroft, Chief Finance Officer
	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. A national Core Code of Ethics for Fire and Rescue Services in England has been developed in partnership with the National Fire Chiefs Council (NFCC), Local Government Association (LGA), and the Association of Police and Crime Commissioners (APCC) to support a consistent approach to ethics, including behaviours, by Fire and Rescue Services (FRSs) in England.

2.2. It is intended to help to improve the organisational culture and workforce diversity of FRSs, ensuring that communities are supported in the best way.

2.3. The Core Code sets out five ethical principles, based on the Seven Principles of Public Life, which alongside the national guidance provides a basis for promoting good behaviour and challenging inappropriate behaviour:

- Putting our communities first – we put the interest of the public, the community and service users first.
- Integrity – we act with integrity, including being open, honest and consistent in everything we do.
- Dignity and respect – making decisions objectively based on evidence, without discrimination or bias.

- Leadership – we are all positive role models, always demonstrating flexibility 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 FRSs 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.

2.4. NFRS continues to fully embed the Core Code of Ethics into every aspect of its organisational delivery, corporately and how it leads and develop all staff and operational firefighting activity.

2.5. The benefits to the service of embedding the Core Code of Ethics are to:

- Achieve greater consistency in ethical and professional behaviour.
- Generate a more positive working culture, which embraces learning and is transparent and accountable.
- Improve trust in and reputation.
- 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.

2.6. The Core Code sits alongside the Code of Ethics Fire Standard developed by the Fire Standards Board, which reflects the following legislation:

- Equality Act - Public Sector Equality Duty

- Local Audit and Accountability Act
- The Accounts and Audits Regulations

2.7. NFRS has fully adopted the NFCC National Leadership Framework. This framework defines the leadership behaviours required for roles within the Fire and Rescue Service. The behaviours complement the Core Code of Ethics which support the way we want to do things, to which we all hold ourselves accountable. The framework also sets out "Contra indicators" – Personal Impact, Outstanding Leadership, Service Delivery and Organisational Effectiveness.

2.8. The behaviours are assessed as part of all staff talent and progression processes, discussed in annual appraisals and in strategic leaders 360 degree feedback supporting personal development reviews, which all contribute to the assurance against defined expected levels of performance and behaviours.

2.9. 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.

2.10. 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"*.

2.11. Specific relevant objectives include continuously evaluating its performance to ensure it remains efficient, effective and compliant with legislation, and put adopt controls and processes to effectively manage finances and corporate risks.

2.12. 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 – The NFRS Code of Conduct policy sets out the general standards expected of all employees, to which all staff are required to read and adhere in conjunction with other service policies.

3.2. The public have the right to expect the highest standards of integrity from NFRS 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 (eg. Policy A52 – Whistleblowing)
- Engage in any investigations about actual or potential breaches of this code.

3.3. 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. The National Fraud Initiative (NFI) is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. This includes Fire and Rescue Authorities, Police Forces and OP(F)CCs, Local Probation Trusts and Community Rehabilitation Companies, as well as local councils and a number of private sector bodies.

4.2. 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.

4.3. 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.

4.4. Although not mandatory, central government departments, agencies and arm's length organisations are encouraged to submit datasets on payroll and trade creditors.

4.5. The use of data for NFI purposes continues to be controlled to ensure compliance with data protection and human rights legislation.

4.6. The main categories of fraud identified by the NFI in England relate to pensions, council tax single person discounts and housing benefit. The latest national report indicated over £416m of detected fraud, broken down by risk area as follows. The full report is available here: **https://www.gov.uk/government/publications/national-fraud-initiative-reports**

Outcomes in England by risk area (rounded)

Pensions 2022 £250m | 2020 £55.5m
Council Tax 2022 £44.7m | 2020 £43.9m
Housing Benefit 2022 £14.4m | 2020 £35.0m
Blue Badges 2022 £24.4m | 2020 £26.9m
Housing Waiting List 2022 £21.8m | 2020 £20.1m
Council Tax Reduction Scheme 2022 £5.2m | 2020 £6.5m
Housing Tenancy 2022 £2.3m | 2020 £5.6m
Residential Care Homes[15] 2022 £0.9m | 2020 £5.1m

Trade Creditors 2020 £5.1m | 2022 £6.1m
Pilots and Grants tools (excluding HMRC) 2020 £3.5m | 2022 £39.7m
Concessionary Travel 2020 £3.4m | 2022 £5.5m
Personal Budgets[15] 2020 £2.1m | 2022 £0.1m
Right to Buy 2020 £1.8m | 2022 £0.2m
Other 2020 £0.8m | 2022 £0.4m
Payroll 2020 £0.6m | 2022 £0.3m
Procurement 2020 - | 2022 £0.8m

Grand total
2022
£416.8m
2020
£215.8m

[15] These are cases reported late from NFI 2018/19

4.7. 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.

4.8. NFI data matching plays an important role in protecting the public purse against fraud and is run every two years.

4.9. In 2022, 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. Data provided includes payroll, pensions and suppliers' data.

4.10. In 2022/23, the NFI identified items for review including:

- Employees or pensioners who were in receipt of two or more incomes.
- Suppliers records with duplicated information.
- Duplicate payments to suppliers.

4.11. Each one was checked that it was found that all were appropriate and not fraudulent. No concerns or anomalies were raised to the s151 officer.

4.12. The 2024 exercise is underway with data collection due to be completed by the end of September.

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)
- A15 - Government Procurement Cards
- A18 - Customer Interaction
- A23 - Disciplinary Procedure
- A26 - Grievance Resolution
- A3 – Business and Travel Expenses

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. The Service has endeavoured to make it easy and secure for staff to raise any concerns and obtain safe and confidential advice about what to do if they have witnessed wrongdoing in the workplace. This includes the internal confidential "Flag it!" reporting mechanism and also "FRS Speak Up" service provided by Crimestoppers, which support the whistleblowing policy.

6. CORPORATE GOVERNANCE FRAMEWORK

6.1. The NCFRA Corporate Governance Framework (CGF) was established on on 1st January 2019 and was reviewed to reflect all three organisations of: PFCC, CC and NCFRA in May 2023. A further review is underway and expected to be published in Autumn 2024.

6.2. The Corporate Governance Framework clarifies the following:

"C4 PREVENTING FRAUD AND CORRUPTION
Overview and Control

The PFCC, the CFO and the CC will not tolerate fraud or corruption in the administration of their responsibilities, whether from inside or outside.

There is an expectation of propriety and accountability on officers, staff, volunteers and members at all levels to lead by example in ensuring adherence to legal requirements, rules, procedures and practices.

The PFCC, the CFO, and the CC also expect that individuals and organisations (e.g. suppliers, contractors, and service providers) with whom they come into contact will act towards the PFCC with integrity and without thought or actions involving fraud or corruption.

Key Controls

The key controls regarding the prevention of financial irregularities are that:

Key Controls: Preventing Fraud and Corruption
There is an effective system of internal control.
The organisation has an effective anti-fraud and corruption policy and maintains a culture that will not tolerate fraud or corruption.
All officers, staff, volunteers and members will act with integrity and lead by example
Senior managers are required to deal swiftly and firmly with those who defraud or attempt to defraud the organisation or who are corrupt.
High standards of conduct are promoted amongst officers, staff, volunteers and members through adherence to codes of conduct.
There is an approved Gifts, Gratuities and Hospitality Policy and procedure that must be followed. This includes the maintenance of a register of interests in which any hospitality or gifts accepted must be recorded.
Whistle blowing policy and procedures are in place and operate effectively.

Legislation including the Public Interest Disclosure Act 1998 and the Bribery Act 2010 is adhered to.

Responsibilities of the Statutory Officers: Preventing Fraud and Corruption
To ensure all staff act with integrity and lead by example.
NCFRA CFO/CC are responsible for preparing an effective anti-fraud and anti-corruption policy and maintaining a culture that will not tolerate fraud or corruption and ensuring that internal controls are such that fraud or corruption will be prevented where possible.
The organisation shall prepare a joint policy for the registering of interests and the receipt of hospitality and gifts covering officers and staff. The policy is published as appropriate on its website and the Force's and Service's website. A register of interests and a register of hospitality and gifts shall be maintained for staff in a manner to be determined by the PFCC.
The PFCC and the CC shall prepare a whistle blowing policy to provide a facility that enables staff, the general public and contractors to make allegations of fraud, misuse and corruption in confidence, and without recrimination, to an independent contact. Procedures shall ensure that allegations are investigated robustly as to their validity that they are not malicious and that appropriate action is taken to address any concerns identified. The PFCC shall ensure that all staff are aware of any approved whistle blowing policy.
To implement and maintain an adequate and effective internal financial framework clearly setting out the approved financial systems to be followed.
The PFCC, the CFO and the CC shall notify the PFCC CFO and the CC CFO immediately if a preliminary investigation gives rise to any suspected fraud, theft, irregularity, improper use or misappropriation of property or resources. This reporting fulfils the requirements of Section 17 of the Crime and Disorder Act 1998. In such instances, the PFCC, the CC, the PFCC/NCFRA CFO and the CC CFO shall agree any further investigative process. Pending investigation and reporting, the PFCC, the CFO, and CC shall take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.
The PFCC and CC may instigate disciplinary procedures where the outcome of an investigation indicates improper behaviour.

6.3. Specific controls include:

- Reliable tendering procedures including checks to ensure legitimacy and integrity of suppliers. The NFI analysis described above will highlight any relationships between employees and suppliers that may need investigation.

- Internal audits commissioned to scrutinise adherence to controls and to highlight areas of concern/improvement.
- Regular detailed scrutiny of all expenses/overtime claims and purchase card transactions.
- Regular review of purchase card holders and authorisers, with a focus on reducing the number of cards where possible and checking that purchase limits are appropriate.
- Minimal use of cash and rigid cash handling processes in place.
- Vetting of all officers/staff which is refreshed on a periodic basis.

6.4. The transition of all financial administration to Enabling Services has facilitated more detailed scrutiny of expense claims and purchase card transactions, with a member of staff in place to independently review these each month.

6.5. The process does on occasion identify queries for investigation but none of these have recently been found to be fraudulent.

7. INTERNAL AND EXTERNAL AUDITS

7.1. Internal financial audits which would highlight any potentially fraudulent activity are conducted by Forvis Mazars and planned on a cyclical basis, looking at different thematic strands, 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. The latest (2023/24) report was considered at the JIAC in July 2024, receiving 'Moderate' assurance overall with no high priority recommendations.

7.3. External audits which scrutinise accounting procedures and which would identify and mitigate the likelihood of fraud are conducted annually.

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

8.1. The latest inspection of the Service is due to be published imminently, with details due to be presented to the committee when they are available.

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

8.3. The last inspection the inspectorate did not identify any issues with financial control, financial risk control mechanisms or any inappropriate use of public money. It is expected that the latest inspection will give the same assurance.

8.4. The inspectorate has not raised 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: 10

NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER, NORTHAMPTONSHIRE POLICE and NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE JOINT INDEPENDENT AUDIT COMMITTEE 2 OCTOBER 2024

REPORT BY	Nick Alexander
SUBJECT	Joint Budget and MTFP Process and Plan 2025/26 – Update and Timetable
RECOMMENDATION	To consider the report

Purpose of the Report

1.1. To update JIAC on the 2025/26 Budgeting and Medium Term Financial Plan (MTFP) and budgeting process for both Police and Fire organisations.
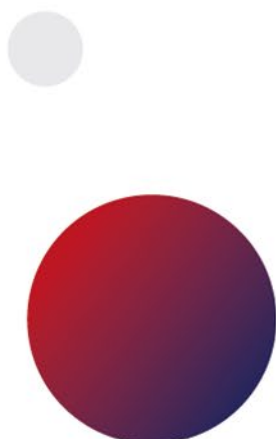
Background

1.2. All necessary savings and pressures within the MTFPs are continually updated throughout the year to reflect new pressures and savings. A full revision was carried out and presented at both Accountability Boards in August.

1.3. The full Joint Budget Strategy and Guidance paper has been produced to give context to the 2025/26 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.

1.4. The key principles of the 2025/26 paper are summarised below.

Budgeting Principles

1.5. 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. Alongside which the new Commissioner is developing her new plan, which we will seek to integrate into the 2025/26 budget setting process by allowing sufficient flexibility to ensure the alignment of operational plans to the required outcomes.

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

1.7. The proposed budgets will be benchmarked against the indicative MTFP figures in the 2024/25 Police, Fire and Crime Panel budget reports in each organisation and updated in Q2.

1.8. 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.

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

1.10. Devolved Budget Holders will be fully consulted and given opportunity to provide operational context throughout the budget build process. As part of this, budget holders in both organisations are being assisted by Finance Specialists to identify indicative savings options and ideas for innovation, to be scrutinised by Chief Officers later in 2024/25

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

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

1.13. 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.

1.14. 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.

MTFP Summary and Assumptions

1.15. The MTFP that was built and approved as part of the 2024/25 budgeting process was based on prudent grant and inflationary assumptions and has since been updated.

1.16. 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 2024/25 onwards.

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

1.18. It is expected that Labours new Autumn budget will provide greater clarity for financial forecasts and assumptions, which is hoped will ensure greater planning ability before the traditional settlements in December.

1.19. 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:

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

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

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

4. Impact on tax base growth

5. Recruitment and retention assumptions

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

1.20. The previously assumed base annual precept increases in the MTFPs are:

7.   Police – 1.99% (£6.09) in 25/26 and thereafter

8.   Fire – 1.99% (£1.50) in 25/26, 1.99% per year thereafter

1.21. However, based on experience in recent years and having benchmarked assumptions with regional PCCs, it is hoped that precept flexibility could be greater. Hence, there are a number of scenarios developed for other possible precept allowances, including £13 for Police and £5 for NCFRA, then 1.99% thereafter.

1.22. The impact of pay award announcements since budget-setting (including 4% for Fire Fighters, 4.75% on officer pay and an expected 4.75% for Police and Fire staff (incl PCSO's)) are now factored into the MTFP, along with confirmed additional funding.

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

1.24. 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.

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

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

1.27. Assumptions will be reviewed and updated by the s151 Officers.

1.28. 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.

Pressures and Savings

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

1.30. 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.

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

1.32. 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.

1.33. The capital and revenue costs of the approved Estates Master Plan and decisions are included within the plans.

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

1.35. 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.

Timelines

1.36. 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:

1. **2nd October 2024** – JIAC Meeting to receive an overview of the budget and MTFP process.

2. **5th December 2024** – Police, Fire and Crime Panel consider PFCC early thoughts on the proposed precept intentions.

3. **11th December 2024** – PFCC at Accountability Board to consider early indications.

4. December 2024 to January 2025 – PFCC consults on potential levels of precept following draft settlement.

5. **15th January 2025** – PFCC at Accountability Board to agree proposed budget.

6. **January 2025 TBC** – Budget and Precept Considerations workshops held with the Police, Fire and Crime Panel, Parish Councillors and Northamptonshire MPs.

7. **6th February 2025** – Police, Fire and Crime Panel to consider proposed precept.

Conclusion

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

1.38. The 2025/26 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.

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

Appendix A – Timetable

Force Deadlines	Key Meetings	Capital

Activity	Timescale	Lead
Capital – Templates shared with budget holders for updates	30/09/24	MS
Capital – Budget holder meetings commence	02/09/24	MS
Deadline for JIAC Papers	20/09/24	NA
Budget Process to be completed/shared	02/09/24	NA
Team Briefing on Budget Build	09/09/24	NA
Capital – Review meeting. Detailed challenge of proposals	23/09/24	MS
Budget templates distributed for completion	10/09/24	SC/NA
JIAC Consider 2025/26 Budget & MTFP Process	02/10/24	NA
Police/Fire Staff reconciled and updated on Excel templates	20/09/24	SC/NA
Capital Budgeting – Reports distributed for ACO sign-off meeting	27/09/24	MS
NCFRA Senior Management Team Meeting	TBC	SC/NA
Capital Budgeting – Revised capital programme sign-off by ACO	04/10/23	VA
OPFCC Directors budget proposals due	07/10/24	OPFCC
Accountability Board	09/10/24	VA/NA
Budget bids completed by Finance Advisors	07/10/24	SC/NA
First level of scrutiny by Finance supervisors	09/10/24-16/10/24	SC/NA
Capital Budgeting – Final programme to be shared with PFCC S151	16/10/24	MS
Consolidation of devolved budgets into Master Model	10/10/24-18/10/24	SC/NA
Estates Board	21/10/24	
Capital Programme (s151 sign-off)	21/10/24	MS/NA/ VA
Agreement of 3-way cross-charging	21/10/24	VA/NA
2024 Government Budget Announcement	30/10/24	
Force Draft Budget discussed by S151s	31/10/24	NA/VA
Final Draft OPFCC Budgets	31/10/24	OPFCC/VA
Budget/MTFP Briefing to Chiefs	Oct 24 and then Accountability Board	VA/NA
Joint CC/PFCC Board – submission of the Collaborative budgets and PFCC fund requests	30/10/24	VA
Draft Treasury Management Strategy shared with OPFCC	21/10/24	NA/DC/VA
NCFRA Senior Management Team Meeting	23/10/24	VA/SC
Updated draft Budget & MTFP to be shared with OPFCC (both Police & Fire)	11/11/24	NA
Accountability Board	13/11/24	NA/VA
Deadline for Police, Fire and Crime Panel Papers	13/11/24	VA
Strategic Planning Board (Police)	28/11/24	NA
Finalise draft budget proposals and reports	30/10/24-22/11/24	NA (Force) VA (OPFCC)
Deadline for JIAC papers	22/11/24	ALL
Provisional Police Settlement Announced	Mid-Dec	HOME OFFICE/DLUHC
Police, Fire and Crime Panel – Finance update & precept intentions	05/12/24	VA

NCFRA Senior Management Team Meeting	17/12/24	NA/VA
Regional PCC Board (PFCC only)	12/12/24	VA
JIAC	04/12/24	VA
Accountability Board – Consider: Force budget proposals (pending final settlement)	11/12/24	NA
EM CFO/FD	21/11/24	NA/VA
Accountability Board – Agree: Force budget 2025/26 Capital Programme Treasury Management Strategy Reserves Strategy	15/01/25	 NA/VA NA/VA NA/VA NA/VA
Draw the line on Council Tax Changes/Taxbase to finalise total budget and requirement	13/01/25	NA/VA
Preliminary Budget Briefing to Police, Fire and Crime Panel	13/01/25	VA/NA
Joint CC/PCC Board – review of 2025/26 budgets if not previously agreed	14/01/25	
Police, Fire and Crime Panel Papers finalised (DRAFT for PFCC)	14/01/25	VA
Police, Fire and Crime Panel Papers finalised (Submission to Panel)	21/01/25	VA
Statutory Date for CT Surplus and Taxbase Confirmations	31/01/25	LAs
Police, Fire and Crime Panel consider proposed budget and precept, Capital Programme and associated strategies	06/02/25	VA
Police, Fire and Crime Panel Response to Budget	28/01/25	VA
PFCC Issues Precept	28/02/25	VA
Advise of Grant and Council Tax Settlement Dates and Amounts	28/02/25	VA
Issue Budgets to Budget Holders	28/03/25	SC/NA

2. Appendix B – Responsibilities

Cost Centre	Cost Centre Name	Advisor
F1001	Council Tax Precepts	Nick Alexander
F1002	Police Grant	Nick Alexander
F2001	Capital Grants - Govt	Nick Alexander
F2002	Capital Grants - Local Authority	Nick Alexander
F2004	Capital Grants - Other	Nick Alexander
F2005	Capital Contribution	Martin Savage
F2005	Revenue Contribution to Capital	Martin Savage
F2006	Home Office Additional Grants	Martin Savage
F2101	Interest Payable - PWLB	Debbie Clark
F2102	Bank Charges	Debbie Clark
F2103	Interest Receivable	Debbie Clark
F2110	Minimum Revenue Provision for Debt Repayment	Martin Savage
F2301	Transfer to/from General Reserve Fund	Martin Savage
F2302	Transfer to/from Earmarked Reserves	Suzanne Clapp
F4001	Police Pay	Suzanne Clapp
F4006	Overtime Holding Account	Harvey Fisher
F4501	Pens Interest And Exptd Rtn On Assets	Nick Alexander
F4562	Other IAS19 Adjustments	Nick Alexander
F4505	Pensions Police Service	Martin Savage
N2324	Pensions Officer Ron Top-Up	Martin Savage
N2307	Police Pensions (PPS - 1987 Scheme)	Nick Alexander
N2508	Police Pensions (NPPS 2006 Scheme)	Nick Alexander
N2509	Police Pensions (PPS - 2015 Scheme)	Nick Alexander
N2510	Police Pensions (NPPS - 2015 Scheme (new members only))	Nick Alexander
N1001	Budgets Returned to Centre	Martin Savage
N1003	MTFP Pressures	Martin Savage
N2505	Insurance Premiums	Martin Savage
N2001	National Levels	Rhea Dusman
N2007	Centre Contingency	Martin Savage
N2002	Sponsored PCSOs	Suzanne Clapp
N2006	Redundancy Account	Rhea Dusman
N1071	Centralised Write Offs	Rhea Dusman
N2076	Centralised Postage	Rhea Dusman
N2081	Non Devolved Expenditure	Rhea Dusman
N2082	Other Non Devolved Expenditure	Rhea Dusman
N2117	Superintendents Association	Rhea Dusman
N2118	Force Associations	Suzanne Clapp
N2141	Seconded Officers - Quarterly	Suzanne Clapp
N2250	PICC Office	Christine Pitcher
N2251	Transformation	Christine Pitcher
N2253	Faith Based Communities	Christine Pitcher
N2254	Victims and Vulnerability	Christine Pitcher
N2255	Commissioning and Grants Allocated	Christine Pitcher
N2256	Serious Violence	Christine Pitcher
N2257	Delivery and Commissioning - Corporate	Christine Pitcher
N2258	Delivery and Accountability	Christine Pitcher
N2238	Complaints	Christine Pitcher
N2259	Police and Crime Plan Delivery Fund	Christine Pitcher
N2260	Scrutiny	Christine Pitcher
N2261	Public Involvement	Christine Pitcher
N2262	Estate Implementation Programme	Christine Pitcher
N2283	Crime Prevention	Christine Pitcher
N2280	Commissioners	Christine Pitcher
N2281	OPCC ICT & Digital	Christine Pitcher
N2282	Fire Transition	Christine Pitcher
N2283	Early Intervention Youth Fund	Christine Pitcher

Cost Centre	Cost Centre Name	Advisor
N2284	Enabling Services Project	Christine Pitcher
N2285	Fire Office Budget	Christine Pitcher
N2286	Hate Crime Specific Grants	Christine Pitcher
N2287	Domestic Abuse and Sexual Violence Fund	Christine Pitcher
N2288	Youth Provision	Christine Pitcher
N2289	Youth Offending Delivery Arrangements	Christine Pitcher
N2290	Reducing Reoffending Provision	Christine Pitcher
N2291	Safer Streets Wellingborough	Christine Pitcher
N2292	Safer Streets Northampton	Christine Pitcher
N2293	Safer Streets Kettering	Christine Pitcher
N2294	Safer Streets 2 Hemmingwell	Christine Pitcher
N2295	Safer Women At Night	Martin Savage
N2296	Safer Streets Bid 4 + VAWG	Martin Savage
N2297	Safer Streets Bid 5 - Queensway	Martin Savage
N2298	SSF5 - Stand up to crime (Bid 1)	Suzanne Clapp
N2299	SSF5 - M1 Services (Bid 2)	Harvey Fisher
N2300	SSF5 - VAWG (Bid 3)	Nick Alexander
N2310	Voice	Nick Alexander
N2311	Sunflower	Nick Alexander
N2312	Donations and Contributions	Martin Savage
N2313	Immediate Justice Requirement - ASB	Nick Alexander
N2314	Op Reassure - ASB Home Office Funded	Nick Alexander
N1001	Capital Charges	Martin Savage
N1021	RCCO	Martin Savage
N1022	Actual transfer to RCCO	Martin Savage
N1081	Depreciation	Martin Savage
N1001	Charges to Services	Martin Savage
N1015	Capital Financing Prov	Martin Savage
N1131	Revaluation Gains/ Losses charged to the CIES (GAA)	Martin Savage
N1132	Capital grants reversed to the CAA	Martin Savage
N1133	Application of Capital Financing - Other (CAA)	Martin Savage
N1134	Other / Revaluation Gains/ Losses charged to the CIES RR)	Martin Savage
N1361	Council Tax Debtors/Creditors SMDFB	Martin Savage
P1001	Special ist Crime Unit Command	Debbie Clark
P1015	Organised Crime Team	Daniella Harris
P0120	Economic and Financial Crime	Daniella Harris
P0121	Asset Recovery - Funds Utilisation	Daniella Harris
P0122	Asset Recovery - Funds	Daniella Harris
P0123	Cyber Investigation	Daniella Harris
P0125	Operation Tuohill	Daniella Harris
P0126	Operation Voltage	Daniella Harris
P0129	Drug Abuse Investigation Unit	Daniella Harris
P0180	OCAU (POLIT)	Daniella Harris
P0182	SOLAR	Daniella Harris
P0190	Crime Compliance Team	Dermot Bailey
P0001	Intelligence Command	Ainsley Shaw
P0030	Forensic Investigation	Daniella Harris
P0031	Forensics/DNA Processing Costs	Daniella Harris
P0072	E-Forensics - HTC	Daniella Harris
P0073	Centre Authorities Bureau	Daniella Harris
P0040	ANPR	Daniella Harris
P0042	Digital Media Investigations	Daniella Harris
P0050	Cyber Crime Unit	Daniella Harris
P0055	Cyber Crime Accreditation	Daniella Harris
P0071	Force Intelligence Bureau	Daniella Harris
P0271	PNC/PND Bureau	Daniella Harris
P0272	Control Room Collaboration	Daniella Harris
P0273	NUFO Project	Daniella Harris
P0274	ANPR	Daniella Harris
P0275	Intelligence Management Team	Daniella Harris

Cost Centre	Cost Centre Name	Advisor
P0080	Covert Policing - DSU	Daniella Harris
P0001	Justice Department Command	Liz Ralph
P0510	Niche	Christine Pitcher
P0520	jDeCrime	Liz Ralph
P0530	Evidential Property	Liz Ralph
P0540	JD Theft	Liz Ralph
P0551	Central Ticket Office	Liz Ralph
P0550	Firearms Licensing	Daniella Harris
P0560	Custody	Dermot Bailey
P0563	Identification	Dermot Bailey
P0570	Integrated Offender Management	Daniella Harris
P0572	Drugs Intervention Programme - DIP	Dermot Bailey
P0573	Observatory	Daniella Harris
P0574	Missing and RISE	Daniella Harris
P0710	EM Serious and Organised Crime	Ainsley Shaw
P0720	EM Major Crime	Ainsley Shaw
P0721	EM Holmes Team	Ainsley Shaw
P0722	Hostage Negotiators	Christine Pitcher
P0040	EM Special Branch	Ainsley Shaw
P0021	EM Spec Branch AERO (TAM) Funded	Ainsley Shaw
P0780	Nervcent Air Support Service (NPAS)	Ainsley Shaw
P0820	EM Forensic Investigation	Ainsley Shaw
P1201	Operational Support Command	Christine Pitcher
P2020	Community Safety	Dermot Bailey
P0101	Special ist Operations Command	Harvey Fisher
P2020	Local Resilience Forum	Christine Pitcher
P2109	Roads Crime Team	Harvey Fisher
P2115	Armed Policing	Harvey Fisher
P2130	Dog Section	Harvey Fisher
P2140	Armed Police Training	Harvey Fisher
P2150	Joint Operations Team	Harvey Fisher
P2151	Drone Unit	Harvey Fisher
P2155	PSU	Harvey Fisher
P2160	Silverstone F1 GP	Christine Pitcher
P2165	Knockout Moto GP	Harvey Fisher
P2170	Football	Christine Pitcher
P2190	Safer Roads Team	Christine Pitcher
P2191	Safer Roads Team - M1 Enforcement	Christine Pitcher
P2194	Safer Roads Team - A14 Enforcement	Christine Pitcher
P2195	Safer Roads Team Initiatives	Dermot Bailey
P2300	Mental Health Nurses	Dermot Bailey
P2301	FCR Continual	Dermot Bailey
P2302	Initial Investigation Team(IIT)	Dermot Bailey
P2303	Telephone Resolution Team	Dermot Bailey
P2320	Force Control Room (FCR)	Liz Ralph
P2340	FCR Operational Support Services	Liz Ralph
P2508	Crime Contingency	Dermot Bailey
P2080	CID	Daniella Harris
P2309	Supporting Communities Fund	Dermot Bailey
P2521	Knife Crime	Dermot Bailey
P2910	Local Policing	Dermot Bailey
P2931	Local Tasking Team - North	Dermot Bailey
P2932	Neighbourhood Policing Team - North	Dermot Bailey
P2933	Area Response Team - North	Ainsley Shaw
P2941	Local Tasking Team - West	Dermot Bailey
P2942	Neighbourhood Policing Team - West	Dermot Bailey
P2943	Area Response Team - West	Daniella Harris
P2944	Operation Zebb	Daniella Harris
P2945	ASB Hotspots - Op Pressure	Daniella Harris
P4000	Operational Contingency	Daniella Harris
P4300	Major Investigations	Daniella Harris
P5001	Culture & Insight	Daniella Harris
P5060	Special ist Services	Daniella Harris
P5065	Resource Management Unit	Daniella Harris
P5066	Corporate Communications	Harvey Fisher

Cost Centre	Cost Centre Name	Advisor
P5068	Cadets Programme	Dermot Bailey
S1000	Properties	Tristy Oliver
S1100	Contracts	Tristy Oliver
S1200	Estates & Facilities	Tristy Oliver
S1501	CDT General	Liz Ralph
S1502	Strategy & Innovation	Liz Ralph
S1503	Force Crime & Incident Management	Liz Ralph
S1504	Observatory	Liz Ralph
S1550	BlueSafe	Liz Ralph
S2201	Joint Finance Department	Tristy Oliver
S2202	Commercial Team	Liz Ralph
S2204	Commercial Frameworks	Liz Ralph
S2301	Human Resources	Liz Ralph
S2302	Human Resources - Projects	Liz Ralph
S2510	Occupational Health & Wellbeing	Ainsley Shaw
S2541	L & D Training-General	Liz Ralph
S2542	L & D Training - Firearms	Liz Ralph
S2573	Leadership & Management Development	Liz Ralph
S2581	Extenza Training	Liz Ralph
S3001	IS & T General	Christine Pitcher
S3003	D&T Information Management and Change	Christine Pitcher
S3004	D&T Corporate Portfolio Office	Christine Pitcher
S3005	D&T Performance Insight & Demand	Christine Pitcher
S3006	D&T Overtime/Standby	Christine Pitcher
S3007	D&T Future Systems Team	Christine Pitcher
S3008	D&T Operations	Christine Pitcher
S3009	D&T Information Assurance Team	Christine Pitcher
S3010	Digital Business	Christine Pitcher
S3011	Enterprise Architecture	Christine Pitcher
S3021	ICT Airwave	Christine Pitcher
S3031	IS & T Contracts	Christine Pitcher
S3041	D&T Microsoft Licences	Harvey Fisher
S3042	Mobile Data Project	Tristy Oliver
S3044	Business Projects	Christine Pitcher
S3050	Stores & Supplies	Dermot Bailey
S3521	Forewide Stores & Supplies	Christine Pitcher
S3522	Forewide Rejected Stores	Christine Pitcher
S3551	Design & Print Services	Christine Pitcher
S4001	Professional Standards	Tristy Oliver
S4011	Legal Expenses	Nick Alexander
S4021	Transport & Travel	Ainsley Shaw
S4022	Vetting Unit	Daniella Harris
S4402	Information Unit DBS Funded	Suzanne Clapp
S4400	Transport General	Ainsley Shaw
S4511	Transport Vehicle Workshop	Ainsley Shaw
S4512	Transport Police Vhcls Non-Ag	Ainsley Shaw
S4513	Vehicle Fuel Holding A/C	Ainsley Shaw
S4521	Transport & Travel	Ainsley Shaw
S5051	Regional Collaboration	Suzanne Clapp
S5054	Regional Learning & Development	Suzanne Clapp
S5055	Regional Legal Services	Suzanne Clapp
S5059	Emergency Services Network	Suzanne Clapp
20000	Balance Sheet	Martin Savage
21000	EM Police Legal Services	Martin Savage
21001	Mint Commercial Services	Martin Savage
21002	EM Major Crime	Martin Savage
22003	EM Serious Organised Crime	Martin Savage
22004	Central Air Justice	Martin Savage
22005	EM Operational Support Services	Martin Savage
22006	EM Occupational Health Unit	Martin Savage
22007	EM Forensics	Martin Savage
22008	EM Learning & Development	Martin Savage
22009	SCT	Martin Savage
21100	EDN	Martin Savage
22100	Chief Constable (Bal Sheet)	Martin Savage
22201	VOICE	Harvey Fisher

Joint Independent Audit Committee

2nd October 2024

AGENDA ITEM: 11

REPORT BY	OPFCC/NCFRA Chief Finance Officer
SUBJECT	**Joint Independent Audit Committee (JIAC) - Agenda Plan 2024**
RECOMMENDATION	To discuss the agenda plan

1. Background

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

ROLLING AGENDA PLAN 2024

		frequency required	13th March 2024	June 2024 Workshop governance and organisational structure	17th July 2024	2nd October 2024	4th December 2024	19th March 2025	9th July 2025
			Confirmed agenda to be circulated		02/02/2024		05/06/2024	21/08/2024	25/10/2024		
	Deadline for reports to be submitted		01/03/2024		05/07/2024	20/09/2024	22/11/2024		
	Papers to be circulated		06/03/2024		10/07/2024	25/09/2024	27/11/2024		
Public	Apologies	every meeting	Apologies		Apologies	Apologies	Apologies	Apologies	Apologies
Public	Declarations	every meeting	Declarations		Declarations	Declarations	Declarations	Declarations	Declarations
Public	Meetings log and actions	every meeting	Meetings log and actions		Meetings log and actions	Meetings log and actions	Meetings log and actions	Meetings log and actions	Meetings log and actions
	JIAC annual report	Annually			JIAC annual report				JIAC annual report
Restricted	Meeting of members and Auditors without Officers Present	once per year			Meeting of members and Auditors without Officers Present				Meeting of members and Auditors without Officers Present
Public	External Auditor reports EY	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 – written End Annual report	External Auditor reports	External Auditor reports	External Auditor reports	External Auditor reports – written End Annual report
Public	External Auditor Reports – Grant Thornton	Every meeting			External Auditor reports	External Auditor reports	External Auditor reports		External Auditor reports
Public	Internal Auditor reports (progress)	every meeting	Internal Auditor progress reports		Internal Auditor progress reports	Internal Auditor progress reports	Internal Auditor progress reports	Internal Auditor progress reports	Internal Auditor progress reports
Public	Internal Audit Plan and Year End Report	twice a year for NFRS and PFCC & CC			Year End Reports 2023/24				Year End Reports 2023/24
					Internal Audit Plans 2024/25 NCFRA, PFCC and CC				Internal Audit Plans 2024/25 NCFRA, PFCC and CC

		frequency required	13th March 2024	June 2024 Workshop governance and organisational structure	17th July 2024	2nd October 2024	4th December 2024	19th March 2025	9th July 2025
Public	Update on Implementation of internal audit recommendations	twice a year for NFRS and PFCC & 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	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	CC - HMICFRS update	NFRS – HMICFRS Update
Restricted	Risk register update (including current risk policy as an appendix)		NCFRA Risk Register (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 PFCC - 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	External Audit Update	External Audit Update
Public	Treasury Management Strategy	annually for all	NCFRA, CC and PFCC - Treasury Management Strategy					NCFRA, CC and PFCC - Treasury Management Strategy	
Public	Attendance of PCC, CC and CFO	annually for all							
Restricted	Systems implementation				Verbal update – systems implementation (including review of new finance systems)				Verbal update – systems implementation (including review of new finance systems)
	Disaster Recovery Update				Disaster Recovery Update				Disaster Recovery Update
	Complaints procedure						Complaints procedure		
	CC issues addressed and forward plans						CC issues addressed and forward plans		