**APPENDIX B**

## Actions from CIPFA review

| Theme: Accountability | | Theme Strategic Sponsor: ACO Resources | | |
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| **Ref** | **Action Required** | **Outcome** | **Action Owner** | **Progress** |
| A1 | Clarification of responsibilities and allocation of roles. Job description / Role description review to include financial competencies. | Ensure that competencies are recorded for all relevant roles, and that these are managed as part of the PDR process. | Head of HR | New PDR process under development based upon national guidance from the College of Policing<br>Note from S Morley - The Force need to identify who its budget holders are and what level of responsibility is delegated to them. Once they've done that we can build into J/Ds and commission the appropriate training. |
| A2 | Development of the Finance Intranet presence with a dedicated area for budget managers providing key resources | Easier access for budget holders to resources, greater awareness of policies and procedures, including budget manager guidance | Head of Finance | Policies & Procedures and Procure to Pay process guidance now added to the intranet. Budget guidance to be developed as part of this year's budget round. |
| A3 | Budget holder and budget manager to receive input on the scheme of delegation | Increase budget holder awareness of scheme of delegation. | Commercial Accountant | NCALT training package developed and undertaken by key individuals. Discussion with budget holders to be undertaken as part of this year's budget round. |
| A4 | Develop links between budget holders and those setting the budgets | Increase feeling of involvement and accountability for budget holders | DCFO | This year's budget round to be conducted collaboratively with budget holders. |
| A5 | Conduct training needs analysis for budget holders. | Identify training gaps for budget holders, produce training plan to ensure all individuals are suitably skilled | Head of HR | Plans to be developed, (see above A1) |
| A6 | Marketing of risk management processes and the assurance matrix across the organisation | Embeds the document within working practice across the organisation. | Risk Manager | Risk appetite workshop 21st September facilitated by Lincolnshire County Council. Risk training undertaken by department SPOCs and project managers. Risk identification exercise on the Risk Management Board. Revised Risk Management Strategy produced. Intranet Front Page News on risk management. |

**APPENDIX B**

| Theme: Planning and Budgeting | | Theme Strategic Sponsor: Head of Strategic Development | | |
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| **Ref** | **Action Required** | **Outcome** | **Action Owner** | |
| PB1 | Development of links between all Finance stakeholders – budget holders, management accountants, commercial partnership team, chief officer group. | Ensures advice is sought at the initial stages of planning, and the financial considerations are included in planning. | Reporting Manager | This year's budget round to be conducted collaboratively with budget holders.<br>A more joined up approach with Corporate Finance colleagues is starting to take shape and areas where G4S can provide improved reports that link are being identified. |
| PB2 | Development of benefits tracking within projects, Project reviews to include benefits tracking and results to be reported to PEEL board. | Increases the tracking of benefits from projects, so that lessons can be learned and that benefits are seen through to fruition. | Head of Strategic Development | Draft benefits strategy in production, |
| PB3 | Improvements to the business case process, that ensures more input from finance at early stages. | Removes incorrect financial assumptions from project planning. | Head of Strategic Development | Project Managers have met with finance to discuss earlier input from finance. Business Case process is being reviewed, with a handbook in production. |
| **Theme: In year management** | | **Theme Strategic Sponsor: FCFO** | | |
| **Ref** | **Action Required** | **Outcome** | **Action Owner** | |
| I1 | Ensure that forecast spend is accurately reflected, challenge where underspend is known but not reflected. | Reduction in underspends, more accurate forecasting. | Reporting Manager | Review of 2015/16 outturn against forecast undertaken. Key risk areas identified to inform discussions with budget holders.<br>As we move towards a more robust purchasing process the management accountants will have better information to challenge budget holders. Support from the Senior Management team is needed to communicate the accountability and responsibility for setting a profiled budget and delivering against it. |
| I2 | Cultural work with budget managers re: underspend and forecasting, and development | Managers will not forsake VFM to spend money due to not wanting their budgets to be reduced. | DCFO | To be addressed as part of this year's budget round |

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| | of 'carry forward' policy. | | | |
| I3 | Engage with budget holders to establish training requirements and information provided. | Enhanced service to budget holders, less resource requirement to organise data resulting in more time for value adding activity. Standardised service | Reporting Manager | To be addressed as part of this year's budget round Reporting is the key to this and work is in progress with Cap Gemini to understand and resolve some of the issues. The force finance team have made decisions regarding the reporting structure that will enable us to amend the CoA in order to deliver improved & automated reports. |
| **Theme: Year End** | | **Theme Strategic Sponsor: Head of Finance** | | |
| **Ref** | **Action Required** | **Outcome** | **Action Owner** | |
| Y1 | Yearend processes to be completed faster, timeline to be created and agreed prior to yearend. | Finance staff more opportunity to focus on 'in year' budget management and other value added activity | Reporting Manager / DCFO | Year end process completed in accordance with timetable, 2 months in advance of statutory deadline. Plans already in place to ensure 2016/17 even earlier. |
| Y2 | Implement post-audit final accounts review | Identify improvements for the following year. | Reporting Manager / DCFO | Review to be undertaken during October 2016. The timetable is set for 16/17 and work already started on next year's accounts. |
| Y3 | Better planning and accountability of year end working papers all working papers reviewed prior to audit | Creation of clear and accurate working papers to reduce audit time. | Head of Finance | Quality of working papers improved significantly during year end process for 2015/16. Further improvements to be introduced for 2016/17. |
| **Theme: Systems** | | **Theme Strategic Sponsor: DCFO** | | |
| **Ref** | **Action Required** | **Outcome** | **Action Owner** | |
| S1 | Review opportunities to update to the new payroll system. | Increased automation. | Angela Durham | Discussions with payroll provider on-going. Meeting scheduled December 2016 with implementation 2017. |
| S2 | Undertake review of current tPolice performance and include 'clause 10 review' results. | Establish if the perception of a lack of transformation is correct; develop an improvement plan or communications plan as required. | t-Police Project Manager | To be undertaken now new Project manager in post. |
| S3 | Development of t-Police reporting | Enhanced service to budget holders, less resource requirement to | Reporting Manager | Discussion paper produced to be discussed at a workshop during October 2016 and way forward identified. |

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| | | organise data resulting in more time for value adding activity. | | This is progressing. We now have a proposal to move this on which is in line with the force's requirements. A proposal will be submitted with the advantages and disadvantages outlined for the force to agree to and then we can set out the details of how we will implement the changes.<br>Once we have the CoA as we need it we can focus on the reports. Outputs remain and issue with the reports and we are working with Cap Gemini to see what the system can deliver. |
| S4 | Development of purchasing management information, and development of savings targets | Greater in year management | Head of Procurement | Following the implementation of the new P2P process, development of purchasing management information to be addressed.<br>Once the new NPPH system is live we then need to try to get all these suppliers to produce or give us access to the relevant catalogues. We also need to look at how the contracts module works and enter these details on it. This will then hopefully give us two areas of the system to be able try and get some meaningful usage/spend on national contracts/frameworks etc. we aim to complete by the end of the financial year. |
| | **Theme: Whole Finance Development** | **Theme Strategic Sponsor: CFO** | | |
| **Ref** | **Action Required** | **Outcome** | **Action Owner** | |
| O1 | Session to discuss responsibilities and requirements between Force, G4S and OPCC finance. | Agreed responsibilities and requirements, improved satisfaction and greater clarification of aims and objectives. | Commercial Partnership Manager | Workshop with team leaders held during September 2016 and senior team during October 2016. Action plan being produced. |
| O2 | Training needs analysis for finance team / CPD | Ensures all individuals are suitably qualified and identifies any gaps to be addressed. | Head of Finance / DCFO | To be conducted as part of the action plan referred to above. |
| O4 | Definition of Quality | Agreement and clarification of | Commercial | To be conducted as part of the action plan referred to |

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| | Standards through review of contract. * | outputs. | Partnership Manager / Head of Finance | above. |
| O5 | Review performance indicators with consideration to requirements from the Force/PCC to enable performance.* | Creation of an equitable service with clearer lines of accountability. | Commercial Partnership Manager / Head of Finance | To be conducted as part of the action plan referred to above. |