FINANCIAL MANAGEMENT - Last formal review conducted on

NOT PROTECTIVELY MARKED

		OPCC / Force risk registers RISK SUMMARY				Business operations - the front line BUSINESS AREAS First line (more knowledge, less independence)	Oversight of management activity and assurance functions OVERSIGHT OF MANAGEMENT ACTIVITY Second line (more objective, but not wholly independent)		Independent assurance / advice INDEPENDENT AND OBJECTIVE ASSURANCE Third line (objective & independent)		ASSURANCE ASSESSMENT	
Ref Number	PCP Strategic objective/ priority	Key Risks & Control Issues	Risk RAG	Status	Owner	Management Controls How well are objectives being met? Routine system / operational control & Assurance - Business plans / Delivery plans, local control measures & monitoring Dept risk register	Corporate Reporting Are key strategic objectives being delivered? EXAMPLES Financial reporting Oversight boards / Project /programme reporting / PCSB / governance meetings eg resource governance Strategy in place - progress made?	Compliance Reviews Information Assurance, regulatory compliance (inc. sys accreditation) Portfolio Mtg/Reviews Satisfaction / Complaints Handling	Internal Audit Type / Opinion	External Agency HMIC / Inspectorate	OVERALL RATING (RAG)	CURRENT KEY ACTIVITY & RATIONALE FOR OVERAL GRADING
FINANCIAL MANAGEMENT - (Inc: Insurance / Treasury Management)												
ST-68	**TBC**	Not recognising changes in Pension schemes and taxation rules		⟺	CC	G4S Support strategy and delivery plan in place (2017-2020) by end of April 2017.	Integrated Support Strategy 2017 - 2020 incorporating draft delivery plan presented to PCSB March 2017.	**No assurance** from this area as no reviews conducted.	**General Ledger** - Dec 2016 = GREEN significant assurance. **Cash Bank & Treasury Management -** November 2016 = GREEN satisfactory Assurance. **Insurance -** July 2016 = GREEN Significant assurance **Payroll =** June 2016 = GREEN / March 2017 GREEN Satisfactory Assurance. **Pensions-** July 2016 = GREEN Satisfactory Assurance. **MTFP -** July 2016 = GREEN Significant Assurance. **Overtime / Time recording -** November 2016 = GREEN Satisfactory Assurance **Payments & creditors** - Feb 2017 = GREEN satisfactory. **Income & Debtors** - March 2017 = GREEN Satisfactory assurance. **Stock Control** -July 2016 AMBER LIMITED ASSURANCE - action plan in place	**PEEL Efficiency inspection report 2015** - graded - "requires improvement". **HMIC PEEL Efficiency inspection report (Nov 2016)** - Graded as " **Good**" HMIC reported: *"The force provides a good policing service to the communities of Lincolnshire at one of the lowest costs per head of population in England and Wales. It has a small workforce and a high reliance on local funding".*		
C02	**TBC**	Failure to achieve and demonstrate efficiencies / VFM		⟺	PCC							
C033	**TBC**	Financial loss - bad debt / major incident / default on investment		⟺	PCC							
ST-76	**TBC**	Failure to account for unforeseen costs arising from pay issues and claims		⟺	CC							
		RISK SUMMARY **Two red risks and two amber across the organisational risk registers - all stable with developing mitigation in place.**										
FUNDING												
ST-40	**TBC**	Insufficient clarity on the public funding landscape including Police Grants		⟺	CC			No assurance from this area as none conducted.		**PEEL Efficiency inspection report 2015** - graded - "requires improvement". **HMIC PEEL Efficiency inspection report (Nov 2016)** - Graded as " **Good**" HMIC reported: *"HMIC considers that the force has done what can reasonably be expected to be as efficient as possible and yet it still faces an uncertain financial future due to its low funding base"*		
C01	**TBC**	Failure to persuade Govt of Lincs case for fairer share of funding		⟺	PCC							
		RISK SUMMARY **OPCC and Force risk registers both record the same issue regarding the levels of funding available from central Government. Government review of funding formula continues with MTFP assumptions from the OPCC based on proposed levels of funding being announced by mid 2017/18 and implementation of revised formula from 2018/19.**										
BUDGET												
				⟺								
				⬆								
				⬇								

Police Crime Commissioner and Chief Constable - Assurance Map (to support the Annual Governance Statement)

		OPCC / Force risk registers ***RISK SUMMARY***				*Business operations - the front line* ***BUSINESS AREAS***	*Oversight of management activity and assurance functions* ***OVERSIGHT OF MANAGEMENT ACTIVITY***		*Independent assurance / advice* ***INDEPENDENT AND OBJECTIVE ASSURANCE***		**ASSURANCE ASSESSMENT**	
						First line (more knowledge, less independence)	Second line (more objective, but not wholly independent)		Third line (objective & independent)			
Ref Number	PCP Strategic objective/ priority	Key Risks & Control Issues	Risk RAG	Status	Owner	Management Controls	Corporate Reporting	Compliance Reviews	Internal Audit	External Agency	OVERALL RATING (RAG)	CURRENT KEY ACTIVITY & RATIONALE FOR OVERAL GRADING
						How well are objectives being met? Routine system / operational control & Assurance - Business plans / Delivery plans, local control measures & monitoring Dept risk register	**Are key strategic objectives being delivered?** EXAMPLES Financial reporting Oversight boards / Project /programme reporting / PCSB / governance meetings eg resource governance Strategy in place - progress made?	Information Assurance, regulatory compliance (inc. sys accreditation) Portfolio Mtg/Reviews Satisfaction / Complaints Handling	Type / Opinion	HMIC / Inspectorate		
		RISK SUMMARY **There are currently no organisational level risks recorded within either the OPCC or Force risk registers relating directly to Budget.**						**No assurance** from this area as none conducted.				
	PROCUREMENT											
ST-62	**TBC**	Failure to procure vehicles for EMoPPS which are due for imminent replacement		⟺	CC							
		RISK SUMMARY **The only organisational level risk in this area is rated as green on the force register and relates to the potential continued operation of aged and worn vehicles which need to be replaced.**						**No assurance** from this area as none conducted.				

ACO - Assistant Chief Officer
AF&C - Anti fraud and corruption
BWV - Body Worn Video
ACC - Assistant Chief Constable
CC - Chief Constable
CE - Chief Executive
CFO - Chief Finance Officer
CMB - Crime Management Bureau
CSE - Child Sexual Exploitation
DA - Domestic Abuse
DCC - Deputy Chief Constable
DHR - Domestic Homicide Review
EM - East Midlands
FCFO - Force Chief Finance Officer
IMM - Internal Management Meeting
LASB - Lincolnshire Adult Safeguarding Board
LCSB - Lincolnshire Childrens Safeguarding Board
LRF - Lincolnshire Resilience Forum
NCRS - National Crime Recording Standards
OCG - Organised Crime Group
P&S - Planning and Strategy meeting
PPU - Public Protection Unit
PSD - Professional Standards Dept
PTP - Policing Transformation Programme
PVP - Protecting Vulnerable People
RM - Risk Management
SCR - Serious Case Review
SLT - Senior Leadership Team
SMT - Senior Management Team
SPOC - Single Point of contact
STRA - Strategic Threat and Risk Assessment
TM - Treasury Management
ToR - Terms of reference
VfM - Value for Money
YOS - Youth Offending Service

Level of Assurance	1st and 2nd lines of defence (process based assessment)	3rd line of defence & Quality and Inspection (results based assessment)	Overall Assessment RAG rating on the effectiveness of controls from assurance work undertaken
Green	**HIGH** - Controls in place assessed as adequate/effective and in proportion to the risks	**HIGH** - Mainly positive results, many strengths, minor recommendations for improvement	**HIGH –** Controls are in place assessed as adequate/effective and in proportion to the risks
Amber	**MEDIUM** - Some areas of concern over the adequacy/effectiveness of the controls in proportion to the risks	**MEDIUM -** Mixed results, some areas of concern and areas for improvement, some positive results and some strengths	**MEDIUM** – Some areas of concern over the adequacy/ effectiveness of the controls in place in proportion to the risks
Red	**LOW -** Significant concerns over the adequacy/effectiveness of the controls in proportion to the risks	**LOW -** Overall, negative results and areas of concern/requiring action and improvement	**LOW** – Significant concerns over the adequacy/effectiveness of the controls in place in proportion to the risk.
Grey	Not applicable or not relevant. Additional notes added for information.	Not applicable or not relevant. Additional notes added for information.	Insufficient information at present to judge the adequacy/effectiveness of controls.