Appendix A

SUMMARY OF RECOMMENDATIONS

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Health & Safety – September 2018 **Rec 4.4** – There should be a clear set of documents in place which address the gaps that have been identified in the training area, which include – creating a training policy, completing a skills matrix and developing a review tool to monitor completion and outstanding training. **Management Response** – The Force are in the process of finalising a skills matrix which identifies the skills and training required by each role. We recognise that there is a scope of work activity required in respect of our People Development function and a variety of work is in progress. This includes the review of all existing courses, the learning/training required by roles within the Force and the monitoring of the completion of such training. **Managers Update As At 20.03.19** – This work has not yet been concluded due to other work commitments, work will continue in relation to this recommendation. **Managers Update As At 19.06.19** – A list of training levels has been completed and force roles have been assigned to each one. The policy will stipulate what training each role needs. **Managers Update As At 01.10.19** – A draft H&S Training Policy has been produced which was presented to the Force H&S Committee in June but needed further work before it could be approved. That re-drafting (which includes an element of skills matrix) has been completed but needs approval by ACO White / H&S Committee. **Managers Update As At 04.11.19** – The H&S Training Policy has been approved by ACO White / H&S Committee. In relation to a skills matrix and developing a review tool to monitor completion and outstanding training, t-Police and the recording of staff training cover these elements. The strategy describes who needs what training. When staff receive the training it is recorded on the t-Police system which is then capable of providing reports as regards who in what roles has had what training and where the gaps are. This recommendation is now complete.	2	**Original Timescale** 31.03.19 **Revised Timescale** 30.09.19 **COMPLETE**	Head of L&D / HR and L&D Contract Manager	23.01.19 16.04.19 08.07.19 19.11.19

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Procurement – November 2018 **Rec. 4.4** – The SPU should review the current reporting capabilities that would allow them to undertake a regular review of expenditure and identify opportunities to put more cost effective contracts in place. The SPU should review the reporting capabilities that would demonstrate the levels of contracted and non-contracted expenditure to confirm controls are working as intended. **Management Response** – This is currently being undertaken in the P2P process review and testing process of the CPA module in t-police. **Managers Update As At 28.03.19** – Testing has commenced in the test environment, if this is successful it will be rolled out live. This work should be completed by 30 June 2019. **Managers Update As At 20.06.19** – There have been some issues with how the approvals of the contracts (BPAs/CPAs), which is currently being worked on by CapGemini, however, testing is still on track to be completed by 30.06.19. **Managers Update As At 27.06.19** – There have been some problems with testing the Contracts module, Capgemini are currently supporting the process. This project is going to take longer than anticipated and therefore it is estimated that it will be another 3 months before we have assessed as to whether it is suitable for implementation. Regular reviews of expenditure and identified opportunities for greater cost effectiveness are already being done; this is not just about the Contracts module or reporting capabilities. The Contracts module would give greater management information but the overall effectiveness has also been achieved by the recruitment of an experienced Procurement Officer and in the future a possible third member of the team which would allow more value added activities. In addition, on a 6 monthly basis the POs raised in the previous 6 months are scrutinised by the Strategic Procurement Unit to ensure where formal arrangements are not already in place, Contracts are sorted or a framework is joined as required. **Managers Update As At 01.10.19** – Testing has been completed and we are now in the process of implementing in the live site. Reporting capabilities from the CPA module regarding Contract expenditure will commence from 01/10/2019 and will be reported in the next Procurement Plan Review update in April 2020. This recommendation is now complete.	2	**Original Timescale** 31.03.19 **Revised Timescale** 30.06.19 **Revised Timescale** 30.09.19 **COMPLETE**	Head of Procurement	23.01.19 16.04.19 18.07.19 19.11.19

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Property Management – May 2019 **Rec 4.2** – The issue of counting cash that has been seized was raised in the previous audit report where, due to the need to forensically preserve evidence, the instruction was to not count seized case. This issue, together with its impact on adherence to insurance levels, should be reviewed. **Managers Response** – The POCA Policy (PD207, reviewed 14 Jan 2019) refers to detained money and the Appendix attached clearly states that cash is not being counted. **Managers Update As At 03.10.19** – A review of the policy has commenced and this recommendation is on track for completion by January 2020.	2	**Original Timescale** Review POCA Policy – 31.01.20	Head of Crime	08.07.19 19.11.19
Property Management – May 2019 **Rec. 4.3** – Staff should be reminded to update Niche when items are moved from one location to another or if an item is disposed of. Where required, staff should be trained on how Niche should be updated. **Managers Response** – All property staff are trained on NICHE. All staff will be reminded about the need for accuracy and this will also be included in the updated training guides. The introduction of bar coding at main stations should also help reduce errors. **Managers Update As At 31.05.19** – Reminders have been sent to staff. This part of the recommendation is now complete. **Managers Update As At 08.09.19** – Barcode scanning is now in place at Lincoln, Gainsborough, Grantham and Spalding. Boston and Skegness are still to be done and IT has been chased, it is anticipated that this will be completed by 31.11.19.	2	**Original Timescale** Reminders to staff by – 30.04.19 **COMPLETE** Bar coding & Scanning introduced at all main stations by – 31.08.19 **Revised Timescale** 31.11.19 Training Guides updated by – 31.11.19	Business Support Manager, Support Services	08.07.19 19.11.19

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Recruitment Follow-Up – June 2019 **Rec 4.1** – A template should be developed in line with the previously agreed audit recommendation. This should include HR and Finance input on the implications of the deviation. A clear process to be followed when dealing with Police Officer Transferees should be included within the current Recruitment & Selection Guidance. HR staff have been reminded to ensure that all documentation for the shortlisting and interview steps should be retained on file. **Managers Response** – In several instances it was not necessary to obtain Finance input (for example where there was a proposal not to advertise) however the point is noted around formally capturing where process is not adhered to with the rationale to support this. The template recruitment forms will be updated to ensure it is clear where there is any proposal to adopt a process outside of the norm, to allow HR and Finance commentary to be recorded. The Recruitment and Selection guidance will be updated as stated. **Managers Update As At 07.11.19** – The form has been updated to capture method of advertising along with rationale should there be a proposal not to advertise. This will enable finance and HR commentary to include any advice regarding risks of the approach, prior to approval, as the method of filling the post is clear. The procedure and form have both been updated, to ensure it is clear what is expected of managers in their justification for an honorarium to be paid. HR staff has been briefed regarding the new procedure, and an authorisation stage has also been added to require ACO approval for honorariums to ensure consistency across the organisation. This recommendation is complete.	2	**Original Timescale** 30.09.19 **COMPLETE**	Head of HR	19.11.19
Recruitment Follow-Up – June 2019 **Rec 4.2** – The details of the ex-gratia payment made should be shared with the OPCC CFO in line with agreement in previous audit report. The Force should ensure that a process is put in place for future ex-gratia payments that includes the correct authorisation levels. **Management Response** – The management response in the previous report stated "*Agreed. The Force will provide the documentation in respect of this payment to the CFO for retrospective consideration. The force will be requesting to the PCC that a change in the delegated levels are increased for ex-gratia payments as the Chief Constable believes that the current £10k level is too restrictive and a restriction on his statutory powers as a corporation sole.*" The outstanding issue is that the full details have not yet been shared with the PCC CFO because the CC believes this is not appropriate as the issue involves a previous employee of the CC. This is subject to ongoing discussion between the PCC and CC. The Chief Constable will then take advice on the matter. In terms of the process, the FCFO is the authoriser on t-Police for the relevant cost centre for ex-gratia payments. In future, where an ex-gratia payment has been submitted to Finance for entry on t-Police, those over the £10k limit will be flagged. The FCFO will refer on to the OPCC for further approval before authorising on t-Police. **Managers Update As At 10.09.19** – This recommendation is partially complete – the process	1	**Original Timescale** Immediate	FCFO	19.11.19

change has been implemented, the PCC and CFO still hasn't been provided with the documents for retrospective authorisation. **Managers Update As At 31.10.19** – The PCC CFO still hasn't been provided the documentation but this will be addressed as part of the review of the Integrated Scheme of Governance currently taking place by the Governance Working Group.				

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Recruitment Follow-Up – June 2019 **Rec 4.3** – HR staff should be reminded that a clear calculation on the amount being requested on the business case is required under the Honoraria Procedure. This should form part of the check when they review the form. The Honoraria Form should be updated to include the following key details: A section that demonstrates calculation of the payment; and Confirmation from the budget holder that funds are available to make the payment. **Management Response** – Rationale around why payments were being made was included, however note that this was felt to be insufficient. The honoraria form will be updated to request the details of this, and a discussion will be held about the approval process for honoraria payments to ensure an added level of consistency. **Managers Update As At 07.10.19** – This recommendation has been completed.	2	**Original Timescale** 31.10.19 **COMPLETE**	Head of HR	19.11.19
Recruitment Follow-Up – June 2019 **Rec 4.4** – HR should seek legal advice on the use of the Bonus Scheme to make payments to Police Officers to confirm they do not breach Police Regulations. HR, as the administrators of the Bonus scheme, should have an escalation process to follow should they receive requests to use the bonus scheme that are not in line with the procedures and where potential breaches of the police regulations will occur. **Management Response** – If HR receive request a request to use the Bonus scheme which appears to breach police regulations, then they will inform the CPT HR Contract Manager, who will immediately refer the matter to the Force Chief Finance Officer (FCFO) and the CPT Manager. The FCFO, as S151 Officer for the force with responsibility for compliance with financial regulations, will decide whether legal advice should be sought **before** the payments are made. **Managers Update As At 10.09.19** – This had been implemented. This recommendation is complete.	1	**Original Timescale** Immediate **COMPLETE**	FCFO	19.11.19
Budget Management – August 2019 The Budget Management internal audit has been completed. There are no priority 1 or 2 recommendations on the report. This has been added for information purposes only.	N/A	N/A	N/A	19.11.19

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Business Continuity – June 2019 **Rec 4.1** – The Force should carry out testing/exercising of all Business Continuity Plans on a regular basis to ensure they remain fit for purpose. **Management Response** – The observation is accurate. The recommendation is valid and reflects a desire for good practice to be applied. However, implementation of the recommendation will entail additional resource input by relevant departments already under significant operational demand and completion of such exercises will need to remain secondary to maintaining core operational services. The Force will seek to implement the recommendation as far as practicable seeking to achieve a target of 50% of BC plans having been exercised every 2 years and 100% exercised every 5 years. The report to COG will include updates on completion within each periodic BCM report. **Managers Update As At 07.10.19** – A draft business continuity programme has been compiled, this is an embryonic business case exercise schedule which will be developed further, once responses to the ongoing review of business case plans prior to Brexit is complete. Also, awaiting information on future planned ICT tests and future planned testing dates for back-up generators. All plans should be reviewed by 30 November 2019.	2	**Original Timescale** Exercise Plan in place – 30.09.19 **Revised Timescale** 30.11.19 **Original Timescale** 100% of plans exercised – 01.10.24	Emergency Planning Officer	19.11.19
Collaboration – Risk Management – February 2019 **Rec 4.1** – The EMSOU unit should establish a Risk Management Policy or Strategy to formally document their existing system for managing risk. This should include, but not be limited to: Individual Responsibilities for Managing Risk; The Forums/Group Responsibilities for Managing Risk; Process for risk identification; Process for risk scoring; Process for risk escalation; Review of risks; and Process for adding/removing or rescoring existing risks on the risk register. **Management Response** – Agreed. A risk management policy will be formulated for EMSOU. **Update As At 30.06.19 from Jon Peatling** – A Risk Management Policy has been drafted for EMSOU – this will be introduced at the next meeting of the Risk and Board (18/07/19) before wider circulation.	2	**Original Timescale** 30.06.19	Jon Peatling	19.11.19
Collaboration – Risk Management – February 2019 **Rec 4.4** – The Collaboration Units should ensure that their Risk Registers are fully completed. **Management Response** – Agreed. **Update As At 30.06.19 from Jon Peatling** – Monthly review meetings are now held in EMSOU to ensure that risks are reviewed and updated on a regular basis – **COMPLETE**. **Update As at 30.06.19 from Malcolm Turner** – No updated received. **Update As At 30.06.19 from Kerry Smith** – One error on the risk register was found, which has now been corrected – **COMPLETE**.	2	**Original Timescale** 30.06.19	Jon Peatling – EMSOU Malcolm Turner – EMPLS Kerry Smith – EMOpSS **COMPLETE**	19.11.19

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Collaboration – Risk Management – February 2019 **Rec 4.5** – The collaboration units should review their risk mitigation actions to confirm they clearly align to the risks. The collaboration units need to ensure that the risk registers are regularly reviewed and updated. Updates need to be specific to the risks and agreed mitigating actions. When the risk registers are reviewed by management within the collaboration units, the lack of updates on risks should be challenged and actions set to ensure risks are being actively managed. **Management Response** – Agreed. **Update As At 30.06.19 from Jon Peatling** – Monthly review meetings are now held in EMSOU to ensure that risks are reviewed and updated on a regular basis – **COMPLETE.** **Update As At 30.06.19 from Malcolm Turner** – In tandem with recommendation 4.2 we have now revised the internal Policy to more clearly define the responsibility of the Silver (SMT) group for review of risks and the actions taken to mitigate them. The Risk Register has been updated and is now routinely reviewed on a minimum fortnightly cycle – **COMPLETE**. **Update As At 30.06.19 from Kerry Smith** – The mitigation of risks on the EMOpSS risk register were clearly aligned. A monthly review process has now been implemented and Jane Timms is responsible for this. An internal audit process of the risk register and a number of other areas of business is now being implemented – **COMPLETE**.	2	**Original Timescale** 30.06.19	Jon Peatling – EMSOU Malcolm Turner – EMPLS Kerry Smith – EMOpSS **COMPLETE**	19.11.19

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Collaboration – Strategic Financial Planning – February 2019 **Rec 4.1** – We concur with attempts to establish a longer term financial plan. These should follow a clearly defined MTFP Process that is agreed and applied across the regions collaboration units. This should include a clear timetable for the preparation of plans and the appropriate levels of scrutiny through to final approval. **Management Response** – In considering this recommendation, it should be clearly understood that individual Forces act as the lead authority for collaborative units. It therefore follows that a given collaborative unit will be bound by the financial procedures and regulations of their host Force (i.e. Leics in the case of EMSOU or Lincs in the case of EMOPPS). The recommendation calls for both consistency and timeliness for MTFPs across collaborative units. This principle is accepted and agreed. However, implementing the recommendation will require a little more work to achieve. Firstly, it is suggested that the East Midlands CFOs and FDs: **1.** Formally agree that the EMSOU Head of Finance and Corporate Services (HoFCS) will be the central coordinating role for collaboration MTFPs under the leadership of the regional DCC. **2.**Form and agree a common set of principles and assumptions for the production of collaborative MTFPs that allows for a simplified data collation exercise for the HoFCS such that a 'whole region' MTFP can be produced for Chief Constables and PCCs. **3.** Agree that assumptions over issues such as inflation (pay and non-pay) are harmonised wherever possible. **4.** Discuss at their next available meeting the budgeting timetable with a view to setting out clear expectations of when MTFPs will be produced, shared and consolidated by the HoFCS. **5.** Agree to ensure within their own Force area that Finance staff cooperate with the HoFCS both in terms of the required information for collaborative units as well as the timetables agreed by CFOs/FDs. **Update As At 30.04.19 from CFos/FDs** – **1.** This was discussed and agreed at the April 2019 meeting. **2.** This has been discussed and continues to be discussed during the MTFP and budget-setting processes. The HoFCS is working with the regional DCC on a first-cut of the budget (scenario modelled) for discussion with Chiefs, DCCs, PCCs, and CFOs. **3.** This was discussed and agreed amongst CFOs at the April 2019 meeting. **4.** Budgeting timetables across the region are being consolidated by the Regional Secretariat Team on behalf of OPCCs. The 'ask' of the HoFCS and regional DCC has been discussed and tasked out by both the Resources Board and PCC/CC Board. **5.** This was discussed and agreed at the April 2019 meeting.	2	**Original Timescale** 08.04.19 **COMPLETE**	East Midlands CFOs/FDs EMSOU Head of Finance & Corporate Services	19.11.19

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Collaboration – Strategic Financial Planning – February 2019 **Rec 4.2** – The Collaboration budget setting process should be aligned with local Forces to ensure budgets are sufficient to meet service requirements. When collaboration budgets include elements that are held with the local Force (such as Officers in Kind), these are correctly stated across the Force budget and the collaboration budget. **Management Response** – Agreed. The HoFCS will seek assurances from individual Finance departments regarding the content of Force budgets, which, it should be noted, remain a local matter. Where difficulties are encountered, the HoFCS will escalate via the respective CFO/FD for resolution. An update will then be provided to the CFOs/FDs at their joint meeting or by email in the interim if more urgent.	2	**Original Timescale** Immediate **COMPLETE**	EMSOU Head of Finance & Corporate Services	19.11.19
Collaboration – Strategic Financial Planning – February 2019 **Rec 4.3** – To ensure consistency and clarity for financial planning, clear reporting lines should be established so that:- Individual(s) who have responsibilities for delivering budgets are clearly held to account. **Management Response** – Agreed. It is essential that clarity is provided for all concerned regarding collaborative budgets and in-year reporting. As referred to in 4.1 above, the East Midlands CFOs/FDs will discuss formally empowering the HoFCS to act on their behalf when liaising locally in-Force and reporting regionally on collaborative matters. It is considered more practical to take this approach as each collaborative unit has its own governance structure and is under the jurisdiction of the respective lead-Force's financial procedures and regulations. The proposed solution is therefore one of pragmatism, underpinned by the expectations of the relevant CFOs/FDs. **Update As At 30.04.19 from CFOs/FDs** – Accountability is clear- the HoFCS reports regularly to CFOs, DCCs and both the Resources Board and PCC/CC Board. The empowerment of the HoFCS by CFOs should assist with that.	2	**Original Timescale** 08.04.19 **COMPLETE**	East Midlands CFOs/FDs	19.11.19

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Collaboration – Strategic Financial Planning – February 2019 **Rec 4.4** – The Resource Board should determine a consistent approach to budget underspends and efficiency savings to ensure each collaboration unit is engaged and incentivised to deliver efficiency savings. Moreover, there should be clarity when savings are being prepared and proposed so that it is understood what type of saving are being proposed and the impact for all stakeholders. **Management Response** – This recommendation has become more topical in light of the 2019/20 regional budget settlement and is agreed. Under the settlement agreed by PCCs for 2019/20, the underspends for all regional collaboration will be carried forward (with correct accounting principles) into the EMSOU budget to offset cost pressures. A risk inherent in that approach is to reinforce a 'spend it or lose it' mentality in the other collaboration units. The East Midlands CFOs/FDs will discuss this issue at their next meeting (8th April 2019) and make recommendations through the CFO representative to the Resources Board (or future equivalent) for consideration. Those recommendations will include clarity over carry-forward arrangements (as informed by the respective s22 agreements) together with how sound financial management principles will be reinforced. **Update As At 30.04.19 from CFOs/FDs** – This has been discussed but it is subject to a proposal that will be tabled to the Resources Board and then agreed with PCCs/CCs.	2	**Original Timescale** 08.04.19 In progress	East Midlands CFOs/FDs Leading to: East Midlands Resources Board (or equivalent)	19.11.19
Collaboration – Business Planning – March 2019 **Rec. 4.1** – The EMSOU collaboration unit should progress plans to adopt business plans for the four main areas of operation – Serious Organised Crime, Major Crime, Forensic Services and Special Branch. A timetable should be established to ensure these business plans are put in place in a timely manner. The EMOpSS collaboration unit should ensure an appropriate business plan is adopted once the new format of the unit has been established. **Management Response** – Accepted. EMSOU is publishing a refreshed business strategy for 2019-21, including the Medium Term Financial Plan, in February 2019. It will be supported by a more detailed EMSOU Delivery Plan, which will be the units Business Plan. This will cover the four areas of operation identified in the audit. The EMOpSS Strategic Management Board considered the structure and operating practices of the unit on 08.02.19 and agreed to move to an enhanced local footprint model. The Board requested an updated costed business case to be produced for the next Board meeting. An agreed implementation date for the new model and the development of a new business plan will follow. **Update** – No current update received.	2	**Original Timescale** March 2019 May 2019 with implementation to follow	Head of Finance & Corporate Services	19.11.19

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Collaboration – Business Planning – March 2019 **Rec. 4.2** – The Collaboration Units should ensure that there is an agreed business planning process that is scheduled annually. The planning process should include - Coverage of both the current year but also includes future year considerations. - The assessment of resources to achieve the stated objectives / priorities. **Management Response** – Accepted. This recommendation is agreed and will be considered in conjunction with the recommendation at 4.3 that: *Forces should consider if a template/format for collaboration business plans should be established.* **Update** – No current update received	2	**Original Timescale** April 2019	Regional Collaboration Manager	19.11.19