SUMMARY OF RECOMMENDATIONS

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
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. **Update Sept 2019** – This recommendation is partially complete – the process change has been implemented, the PCC and CFO still hasn't been provided with the documents for retrospective authorisation. **Update Oct 2019** – 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. **Update Dec 2019** – Governance review is in progress. No further update at this time. **Update May 2020** – No further update. The Governance Working Group is considering the matter. This body isn't currently meeting due to social distancing restrictions. **Update Jul 2020** – No further update. The Governance Working Group is considering the matter. **Update Sept 2020** – There has been no further progress. FCFO cannot influence the completion of this recommendation, as it's outside the FCFO responsibility and is a matter for discussion between the Governance Working Group and the Chief Constable. **Update Jan 2021** – This recommendation has been re-addressed and ultimately superseded in a second Recruitment Follow Up audit, which was held in August 2020. However, the second report is still to be finalised and is currently pending further management comments. This recommendation remains open currently.	1	**Original Timescale** Immediate **COMPLETE**	FCFO	19.11.2019 27.01.2020 10.06.2020 25.11.2020 26.01.2021 28.04.2021

Update April 2021 – Chief Constable Skelly provided an update to the JIAC Chair as part of the Governance work, outlining the rationale for the payment. The PCC CFO is planning to review and retrospectively approve the payment on 22 April 2021. This recommendation will then be complete, confirmation will be provided to JIAC at the meeting of 28 April.				

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
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 Nov 2019** – 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. **Update Mar 2020** – This has been discussed but it is subject to a proposal that will be tabled at the PCC Business Meeting in April 2020. **Update May 2020** – A current update was requested on 12 May 2020, it has been confirmed that there are no further updates in relation to this recommendation at present. This is the most recent update. **Update June 2020** – The CFOs/FDs are still discussing this with a view to agreeing a consensus for the Resources Board. Target date for agreement 30.06.20 for application to 2020/21 financial year. **Update Sept 2020** – CFOs/FDs have agreed a form of words that will apply for the 2020/21 year-end (with the first trigger point being late Q3). Final write-up has been delayed by other CV19 priorities but will be completed by 31/10/20. **Update Jan 2021** – The Underspend Policy note has formally been agreed by CFO's/FD and the chair of the Resource Board. It has now been distributed to the 5 PCC's within the region for formal sign-off'. There is a target date of end of Jan 21. **Update Apr 2021** – This recommendation is now complete.	2	**Original Timescale** 08.04.19 **Revised Timescale** 30.04.20 **Revised Timescale** 30.04.21 **Revised Timescale** 31.10.20 **Revised Timescale** implementation for 2020/21 year-end **COMPLETE**	East Midlands CFOs/FDs Leading to: East Midlands Resources Board (or equivalent)	19.11.2019 27.01.2020 10.06.2020 25.11.2020 26.01.2021 28.04.2021

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Counter Fraud – February 2020 – Rec. 4.3 The Force and OPCC should review the current Fraud Awareness training that is provided to new starters to confirm if it meets the needs of the Force and OPCC. The Force/OPCC should ensure that regular refresher training is completed so that staff have awareness of Fraud and Corruption. It should also be considered how and who will monitor the completion of any training. The Force/OPCC should consider carrying out a training needs analysis to establish which areas of the Force have a higher risk of fraud and corruption and then consider if tailored training needs to be rolled out. **Management Response** – a) Anti-fruad and Corruption Steering Group (AFCSG) agree that formal training needs analysis (TNA) should be conducted. RPO to investigate scope and commissioning with the Commercial Partnership Team in the first instance. B) Following completion of the TNA a training action plan will be developed and agreed by the AFCSG for implementation. **Update May 2020** – Training Needs Analysis (TNA) requirements have been discussed with L&D (and they have provided supporting documentation). A brief questionnaire has been sent out to those organisational areas identified as higher risk (based on the Fraud Risk register). The existing mandatory induction training module is being assessed to ensure it remains relevant / current. The survey will be returned to L&D by the 15 May 2020 and L&D has been asked to prepare an update for the next AFCSG meeting on the 3 June 2020. **Update Jul 2020** – The training needs analysis proposal was presented to the AFCSG on the 30 June 2020. The group did not accept the proposal and decided that further work was required to fully meet the counter fraud training requirements. The group decided to consider further what the wider counter fraud training requirements are, specifically including the procurement fraud related elements. This has been placed on the agenda for the next scheduled AFCSG meeting in October 2020. **Update Sept 2020** – September AFCSG meeting requested that further information be sought by the RPO regarding the scoping process for counter fraud training needs – RPO to consult with LCFP on their approach to scoping of counter fraud / corruption training needs. RPO to report back to December 2020 AFCSG. **Update Jan 2021** – The October AFCSG requested that the RPO investigate how scoping for counter fraud training was conducted by the LCFP and report back to the December AFCSG to help inform the next steps in revising the training provision. At the December AFCSG it was agreed that a separate meeting outside of the AFCSG schedule be arranged to discuss in more detail the scope and agree next steps in determining the training required and how it should be delivered.	2	**Original Timescale** a) 31.03.20 b) Dependent on the above date **Revised Timescale** 30.06.20 **Revised Timescale** 31.12.20 **Revised Timescale** 31.12.21 .	RPO	10.06.2020 25.11.2020 26.01.2021 28.04.2021

Update Apr 2021 – On the 7th of April 2021 Members of the AFCSG held a counter fraud and corruption Training review meeting. (outside of the quarterly meeting schedule) Key points / actions arising are: • The training needs analysis produced in Feb 2020 was used as a basis for discussion covering the 3 top risk areas and the primary elements of training i.e. revised Induction training / introduction of refresher training (inc. monitoring & management) / and new role specific training. • Generic induction training module (delivered via NCALT) is being refreshed and will be completed by the end of April 2021 – implementation date is to be confirmed. • Refresher training is to be introduced (using generic module – for non-specialist roles). There will need to be further work conducted on how completion of refresher training will be monitored and managed (a 2-year refresher cycle was proposed). • Role specific training for managers / budget holders will be introduced – utilising an off the shelf module from an external provider. • Specialist procurement training / guidance will be provided to appropriate team members as and when required i.e. those involved in project work e.g. Tech Futures / Estates who are involved in the procurement process / evaluation of bids etc. • Financial regulations training package previously developed to be re-assessed for suitability / implementation. All actions were assigned owners from across the AFCSG membership – target delivery dates for key actions are to be confirmed by each owner following circulation of the action log and progress reported at the next scheduled AFCSG meeting on 9th June 2021. Further extraordinary meetings of the AFCSG are to be arranged should the need arise.				

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Counter Fraud – February 2020 – Rec 4.4 The Force and OPCC should consider ensuring that the fraud risk register is specific in nature and thus does not replicate existing risk management systems. **Management Response** – Roles and responsibilities for the management of the Fraud Risk Register and the reporting mechanisms associated with it were agreed at the AFCSG meeting in January 2020 (action plan in place). The update of policies and procedures associated with the fraud risk register scheduled within action plan dependent on each document/stage of implementation. **Update May 2020** - The Antifraud and corruption policy (PD161) has been refreshed to incorporate reference to the Fraud Risk Register and bring it up to date with recent changes in police regulations. (Completed and Approved by HoPSD and RPO) Minor updates to policy template underway – due for completion by the end of May. A new joint Anti-fraud and corruption strategy has been drafted and approved by HoPSD and RPO – due for ratification by OPCC CEX by the end of May. Review of content of Draft Fraud risk register scheduled for completion by end of June (to be conducted by FRPRO and RPO). Refresh of Risk management policies and strategies to include reference to fraud risk register and associated processes – scheduled for completion by end of September 2020. Briefings for Fraud risk register SPOCS and associated staff are under construction – schedule for completion by end Sept 2020. The AFCSG meeting which was scheduled to be held in April was cancelled due to availability of attendees. Agenda items will be rolled over to the June meeting. **Update Sept 2020** – **1.** The Antifraud and corruption policy (PD161) refresh has been **completed**. (Approved by Force / OPCC). **2.** A new joint Anti-fraud and corruption strategy has been **completed**. (Approved by Force / OPCC). **3.** Review of content of Draft Fraud risk register– Issues raised during discussion at September 2020 AFCSG prompted further meeting between Internal Auditor, RPO / FRPRO on 29th Sept 2020. Actions arising from this meeting include consideration by RPO / FRPRO of alternative format for recording of fraud risks and greater engagement with operational leads within risk areas / functions. Potential solutions to the issues raised are to be agenda item at Dec 2020 AFCSG. **4.** Refresh of Risk management policies and strategies to include reference to new fraud risk register and associated processes – progress is pending decision on above point (3). **5.** Briefings for Fraud risk register SPOCS – progress is pending decision on above point (3). Note- programme of planned AFCSG meetings affected by availability of key attendees some meetings cancelled / postponed – revised workplan under construction.	2	**Original Timescale** 30.09.20 **Revised Timescale** 31.12.20 **Revised Timescale** 31.12.21	OPCC / Force	10.06.2020 25.11.2020 26.01.2021 28.04.2021

Update Jan 2021 – The rollout of the current Fraud risk register has been paused while its format is reviewed with a view to developing a new format that highlights and focusses more on the 'day to day' practical fraud risks faced rather than the currently very broad approach encompassing generic 'theoretical' fraud risks. The FRPRO, RPO and the internal audit manager are to schedule an initial meeting to discuss the proposed new format in early 2021. **Update Apr 2021** – A meeting between the Audit manager, FRPRO and RPO will be held before the June 2021 AFCSG to allow for a revised approach to the current draft register be proposed at the meeting. Subject to approval of the proposal an action plan will then be produced including new target delivery dates. At this stage the revised timescale for implementation remains December 2021 as available resources and capacity to conduct the work are yet to be confirmed.				
Audit Report & Recommendations	**Priority 1 or 2**	**Timescale for completion of Recs.**	**Manager Responsible**	**Date of JIAC Mtg Recs. Presented To**
Book On / Book Off – March 2020 – Rec 4.1 The Force should look to increase the reporting capabilities within the DMS system to ensure appropriate analysis can be carried out efficiently. **Management Response** – The Force are aware of the limited capabilities, and there is a project ongoing at the moment to consider a data tool to assist with the reporting of and amalgamation of data across a number of systems. **Update May 2020** – This recommendation is being picked up by the Business Intelligence (BI) tool project, which looks to bring together a whole range of management information from different systems operating within the Force. A business case is being developed as is a project plan. This recommendation is now being managed by the Project Manager of Horizons 2023 project. **Update Sept 2020** – The BI Tool project will identify and implement (along with our strategic business partner) the most appropriate solution for the Force. As part of the future dashboard development, this will include Crown DMS as a data source. Please note, that the BI Tool Project timelines are fluid, there is no defined timeline for when the tool will be available in Force. A further update will be available at the end of December 2020. **Update Jan 2021** – The business case, funding and G4S change control were approved in December for the BI Tool Project. Discussions will take place in January to develop requirements and the project plan. **Update Mar 2021** – As part of the BI Tool planning of dashboards we have gathered operational requirements. This includes the request to see live data around live demand (Guardian), staffing on duty (Crown), staffing availability (Guardian), staff location (AVLS/Telematics). When we understand our initial 4 dashboards in more detail, further planning will take place regarding dashboards 5 onwards, although Crown DMS will be included in the scope for dashboards 5 onwards. This recommendation is complete.	2	**Original Timescale** 30.09.20 **Revised Timescale** 31.12.20 **Revised Timescale** 31.03.21 **COMPLETE**	Project Manager, Horizons 2023	10.06.2020 25.11.2020 26.01.2021 28.04.2021

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Project Management – July 2020 – Rec. 4.3 The Force should decide whether the Wellbeing Programme is to be managed and monitored as a change, with oversight from the Change Board. Following the above decision, if it is to be treated as a change, the requirements of the Change Manual should be adhered to, to ensure that there is a clear methodology followed to deliver defined objectives, whilst having structured governance. This should include completion of all necessary templates per the Manual. **Management Response** – The Continuous Improvement Unit is awaiting direction from COG regarding whether there will be a continuing Wellbeing Programme. Advice, support and coordination with other programmes in the portfolio will be provided accordingly. **Update Nov 2020** – COG have agreed that Wellbeing is to be an ongoing change programme within the Force's Change Portfolio. A project manager has been appointed, and the formal Programme Brief to commission the Programme at the Change Board is being compiled. This will agree the scope and resource requirements of the programme. It is expected that the Programme Brief will be submitted to the January 2021 Change Board. **Update Apr 2021** – Following the appointment of the Head of Wellbeing, a revised proposal for Health and Wellbeing is being put forward to COT. Under the new force governance that is in place from April 2021 any additional capabilities requiring project/programme management will be assessed through the Change Portfolio Meeting and a recommendation made to the Capability Board, chaired by the DCC, for commissioning. This will provide the Force with a clear brief for the elements of Health and Wellbeing which will be delivered as Business as Usual (BAU); and also those that require new capability, and potentially project or programme management resources to deliver. This recommendation is complete.	2	**Original Timescale** 31.10.20 **Revised Timescale** 31.01.21 **COMPLETE**	Continuous Improvement Manager	26.01.2021 28.04.2021

Appendix A

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Commissioning – Nov 2020 – Rec 4.1 Commissioning Framework – The Commissioning Framework should be finalised to ensure a clear and consistent approach to commissioning is adopted. **Management Response** Agreed. **Update Apr 2021** – The Commissioning Framework has been drafted and will be shared with OPCC SMT for approval prior to 30th April 2021.	2	**Original Timescale** 30.04.21	Partnership & Delivery Manager	28.04.21
Commissioning – Nov 2020 – Rec. 4.2 Contract Retention – The OPCC should ensure that a signed copy of all commissioning contracts are retained. The OPCC should consider whether signed copies of commissioning contracts should be retained by themselves or the Force Procurement Team. **Management Response** Agreed. Master copy to be retained by Force Procurement Team as per Financial contract and procurement regs; CP22.1 all fixed term contracts will be recorded in the register of contracts (managed contracts list) maintained by the SPU. CP22.2 every contract with a total contract value of above £25,000 must be recorded by the SPU in the Contracts Register. **Update Apr 2021** – OPCC and procurement team work closely to ensure that both have current versions of contracts. This recommendation is complete.	2	**Original Timescale** 30.04.21 **COMPLETE**	Partnership & Delivery Manager and Force Procurement Team	28.04.21
Commissioning – Nov 2020 – Rec. 4.3 Decision Records – The OPCC should review the Decision Note Policy and provide clarity on how and when it will publish decisions made in regard to commissioning activities. It should further review the decision records and include the rationale behind why the selected method of commissioning was deemed to be the most suitable in that instance. **Management Response** Agreed. **Update Apr 2021** – Decision Note Policy currently under review by PDM. Recommendations to be made to OPCC SMT in April 2021.	2	**Original Timescale** 30.04.21	Partnership & Delivery Manager	28.04.21

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Victims Code of Practice Follow Up – Nov 2020 – Rec. 4.2 Service User Feedback – Lincolnshire should decide upon the desired methodology for victim surveys. Following determination of survey methodology, feedback from victims should be reported to the appropriate forum/group. **Management Response** A significant number of meetings has taken place these have reviewed how automated processes have worked for surveying and also established the mechanisms available to ensure effective surveying for Lincolnshire and how these will best be presented to victims and also the formative feedback reviewed for learning and potential service recovery. This is to be managed through the Force "Putting Victims First" Delivery Group, with the survey review sitting as part of an ongoing action and update within this group. An options paper is currently in the process of being produced and an options paper for how we can complete the surveying of victims in the future. A decision is anticipated by December 2020, to then be fully implemented by March 2021 at the latest. **Update Mar 2021** – A full review of the current user satisfaction processes within Lincolnshire Police has been carried out. The current provision is managed through an outsourced agreement with Leicestershire Police where we provide a set number of Niche occurrence numbers for them to then work through and speak with victims in order to gain their feedback against a set question criteria. This has been identified to be limited in its scope and numbers; with the crime types looked at being Violent Crime, Burglary Dwelling (which includes shed and garage breaks), and Theft From Motor Vehicle. There is then a separate survey conducted through the same arrangements relating to Domestic Abuse and again a further separate one for ease of contact and contacting the police. With all of these having been managed in this way for a large number of years, the benefit is a clear benchmark, but as already highlighted it is limited in its nature. An initial proposal was produced for how this could be brought "in house" to effectively manage all of the surveying needs, however this again felt limited in its scope and at the time there was uncertainty over the financial landscape for the coming years. To just replicate what is achieved through Leicestershire Police there would have been an uplift in cost of @£35,000. Having discussed this with a number of stakeholders and also the Chief Finance Officer, it was suggested that this would be best pended at this time to continue with the current arrangements to allow the financial position to be established and to effectively do a further wholesale review of what an "in house" model could look like. As such the initial proposal has been pended with further review and development underway to broaden the scope to more of a "Citizen Satisfaction" model, with some of the scope being considered as follows:	2	**Original Timescale** 31.03.21 **COMPLETE**	Ch. Supt. McAdam	28.04.21

• User Satisfaction for all crime (with appropriate measures to ensure safeguarding) • Expanding from just telephone feedback to using numerous mediums (still including telephone calls) such as online surveying, Text Messages • Community feedback on neighbourhood initiatives • Confidence in policing • Ease of contact and contacting the police This is to be linked to the Force Engagement Strategy and to be considered as part of the Strategic Development Department. Work is underway with liaison with other Force areas to identify best practice and also to understand the implications of the new Victim Codes of Practice performance framework being developed nationally. This has highlighted some opportunities for what a bespoke "in house" process could look like, with the intention to continue to develop this over coming months and to have a proposal and decision towards the end of 2021. In terms of the recommendation in question, there is a surveying process in place that is our adopted practice at this time through Leicestershire Police, with any changed being considered as a formal business case in the future. This recommendation is now complete, as it's been reviewed, and a clear current position established.				
Audit Report & Recommendations	**Priority 1 or 2**	**Timescale for completion of Recs.**	**Manager Responsible**	**Date of JIAC Mtg Recs. Presented To**
Income & Debtors – Mar 2021 – Rec. 4.2 Invoice Approval – The Force should review and update the approval matrix to ensure that the required staff approval reflects the most suitable authority for that cost centre. Staff should be reminded of the importance of observing the Force approval matrix. Add prompt to the foot of AR07 and AR12 forms that instructs to consult the approval matrix before seeking approval. **Management Response** We have changed the formatting around the approval matrix to ensure that it stays current for AR transactions. Staff are to be reminded of the importance of ensuring all invoices and credit notes are approved in line with the matrix before creation. **Update Apr 2021** – The process has been updated. This recommendation is now complete.	2	**Original Timescale** 31.03.21 **COMPLETE**	Exchequer Services Manager	28.04.21

Audit Report & Recommendations	Priority 1 or 2	Timescale for completion of Recs.	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Payments & Creditors – Mar 2021 – Rec. 4.2 Procurement Exceptional Purchase Action (EPA) – The Force should investigate the six contracts reviewed by audit further, to determine why this has happened and identify any additional instances where this has occurred. The Force should also consider procurement training to all relevant staff. This should include guidance on the use of exceptions to the Contract and Procurement Regulations and the stages which need to be satisfied before the service delivery of the contract can begin. **Management Response** The PCC/CC take the breaches of Contract and Procurement Regulations extremely seriously. We will be looking to issue clear communications to all appropriate officers and staff on this matter. We will also review our guidance on EPA's to ensure that it's both clear and appropriate. **Update Apr 2021** – Details have been obtained of the 6 contracts for which retrospective EPA's were raised and the circumstances in which this occurred. The findings will be discussed by the Chief Officer Team and a future action plan agreed by 30 April 2021.	1	**Original Timescale** 30.04.21 On track to be completed by 30.04.21	Force CFO	28.04.21
Cash, Bank & Treasury Management – Mar 2021 No 1 or 2 recommendations on the audit report. This has been added for information only.	0	N/A	N/A	28.04.21
General Ledger – Mar 2021 No 1 or 2 recommendations on this audit report. This has been added for information only.	0	N/A	N/A	28.04.21
Payroll – Mar 2021 No 1 or 2 recommendations on this audit report. This has been added for information only.	0	N/A	N/A	28.04.21
Fleet Management – Jan 2021 No 1 or 2 recommendations on this audit report. This has been added for information only.	0	N/A	N/A	28.04.21