

A close-up, low-angle shot of a police car's roof at night. The car's blue emergency lights are flashing brightly, creating a strong blue glow. The background is dark and out of focus, showing blurred lights from other vehicles or streetlights, suggesting a busy urban environment.

Police & Crime Commissioner for Lincolnshire & Lincolnshire Police

Internal Audit Progress Report

Presented to JIAC – 11th November

Prepared by: Mazars LLP

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Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of the Lincolnshire Police and the Officer of the Police and Crime Commissioner (OPCC) for Lincolnshire 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 the Lincolnshire Police and the Officer of the Police and Crime Commissioner (OPCC) for Lincolnshire and to the fullest extent permitted by law 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 Appendix A1 of this report for further information about responsibilities, limitations and confidentiality.

01 Summary

The purpose of this report is to update the Joint Independent Audit Committee (JIAC) as to the progress in respect of the Operational Plan for the year ended 31st March 2021 and subsequently progress in respect of the Operational Plan for the year ending 31st March 2022, which was considered and approved by the JIAC at its meeting on 28th April 2021.

The Police and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year and are required to make a statement on the effectiveness of internal control within their annual report and financial statements.

Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisations' agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Forces' overall assurance framework and assists in preparing an informed statement on internal control.

Responsibility for a sound system of internal control rests with the Police and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

Our work is delivered in accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Current progress

2020/2021

Since the last meeting of the JIAC in April 2021, we have issued three final reports in regard to Workforce Planning, Commissioning Follow Up & Governance. Further details are provided in Appendix A3. In relation to the 2020/21 Collaboration reports the Budgetary Control report has also been finalised.

The impact of the Covid-19 lockdown(s) has posed several challenges to the internal audit process and the move to remote auditing caused some initial delays in setting dates when the audits will be carried out. Both parties have worked hard to ensure the audits could be completed and Mazars have held regular catch up meetings with the Force and OPCC Chief Finance Officers to discuss this.

As noted in our last update whilst good progress was made and we have completed the remaining audits in the 20/21 plan with the exception of three pieces of work. The first of these was an audit of Partnerships that was attempted to be scheduled but was deferred into the 21/22 plan at the request of the OPCC. The other audits are in relation to IT audit (Governance & Benefits Realisation), where we attempted to get in touch with key contacts to plan the audit, however due to some changes in staffing this has proved difficult, a scope has been produced for the IT Governance Audit, however IT key contacts have raised concerns over capacity to host the audits during 21/22 as well.

In order to not delay in the annual audit report for 2020/21 it was agreed that these audits would be deferred in to the 2021/22 internal audit plan.

Summary table of work to date:

Lincolnshire 2020/21 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Archive Management	Final	Limited	1	2	1	4
VCOP Follow Up	Final	Satisfactory		1	1	2
Fleet Management	Final	Significant			1	1
Recruitment Follow Up	Final	Limited	1	1	2	4
Cash, Bank & Treasury Management	Final	Significant				

General Ledger	Final	Significant			3	3
Income & Debtors	Final	Satisfactory		1	2	3
Payments & Creditors	Final	Significant	1		1	2
		Limited				
Payroll	Final	Significant			3	3
Workforce Planning	Final	Limited	2		1	3
		Significant				
Governance	Final	Satisfactory		1	1	2
Commissioning Follow Up	Final	Satisfactory		1		1
Collaboration: Budgetary Control	Final	Significant				
Collaboration: Workforce Planning	Draft					
Total			5	7	16	28

2021/2022

Following approval of the 2021/22 at the last JIAC meeting in April we have communicated with management to begin delivery of the plan and we have been able to finalise one internal audit report of Wellbeing. In addition to this the draft report for Partnerships has been issued, the fieldwork for Complaints Management is underway and we have scheduled in the start dates for the Core Financial Audits for December. Furthermore a planning meeting has been scheduled for the delivery of the Futures Services Programme Audit and dates have been allocated across quarter 4 to the remaining audits in the plan to be delivered before then end of March 2022. Please refer to Appendix A1 for further details.

Since the last update to the JIAC internal audit have worked with the regional CFO's and the Collaboration Manager to agreed the 2021/22 Collaboration Internal Audit Plan, moreover the scope of each review has now been agreed as well with all collaboratin units informed with dates assigned across the rest of 2021/22. Please see Appendix A4 below for full details.

Summary of 2021/22 word to date:

Lincolnshire 2020/21 Audits	Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Wellbeing	Final	Limited	1	2	1	4
Partnerships	Draft					
Complaints Management	Fieldwork Started					
Total			5	7	18	30

03 Performance 20/21

The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators that were set out within Audit Charter.

Number	Indicator	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	Achieved
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 final exit meeting.	83% (10/12)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (12/12)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	N/A
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	91% (11/12)*
9	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" – Very Poor, Poor, Satisfactory, Good, Very Good.	85% average satisfactory or above	100% (2/2) 1 x Very Good 1 x Good

*Fleet Management was arranged at short notice due to an opportunity arising with the availability of an auditor and was arranged in conjunction with the OPCC and Force management team

Performance 21/22

The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators that were set out within Audit Charter.

Number	Indicator	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	Achieved
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 final exit meeting.	100% (2/2)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (1/1)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	N/A
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (4/4)
9	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" – Very Poor, Poor, Satisfactory, Good, Very Good.	85% average satisfactory or above	100% (1/1) 1x Good

Performance 21/22

To provide the Committee with further clarity on the status of each audit within the plan below us a suggested further performance information for consideration:

Audit	Date of ToR	Start of Fieldwork	Days' Notice	Exit meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Receive Management Comments	Final Report Issued	Time Taken to issue Final (5)
Wellbeing	18-May-21	16-Aug-21	63	03-Sep-21	10-Sep-21	5	04-Oct-21	16	04-Oct-21	0
Partnerships	02-Aug-21	13-Sep-21	30	13-Oct-21	22-Oct-21	7				
Complaints Management	19-Aug-21	11-Oct-21	37							
Core Financials	06-Oct-21	06-Dec-21	43							

*Working Days

A1 2020/21 Plan Overview

Audit area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Core Financial Systems	Q3 & Q4	Feb 21	Mar 21	Apr 2021	Final Report Issued
Code of Governance	Q4	Apr 21	Aug 21	Jul 2021	Final Report Issued
Workforce Planning	Q4	Mar 21	May 21	Sept 2021	DFinaReport Issued
Fleet Management	Q4	Dec 20	Jan 21	April 2021	Final Report Issued
Archive Management	Q2	Nov 20	Dec 20	Sept 2020	Final Report Issued
Benefits Realisation (IT)	Q4			21/22	Deferred to 21/22 Plan
Partnerships	Q4			21/22	Deferred to 21/22 Plan
IT Governance	Q3			21/22	Deferred to 21/22 Plan
Commissioning Follow Up	Q4	June 21	June 21	Sept 21	Final Report Issues
Recruitment Follow Up	Q2	Nov 20	Apr 21	Apr 2021	Final Report Issued
Victims Code Follow Up	Q3	Oct 20	Nov 2020	Jan 2021	Final Report Issued
Procurement (G4S)	Additional	Nov 20	Apr 21	Apr 2021	Final Report Issued
Collaboration	Q4	Apr 21	Aug 21	Sept 21	Final Reports Issued

2021/22 Plan Overview

Audit area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Wellbeing	Aug 21	Sep 21	Oct 21	Nov 21	Final Report Issued
Partnerships	Sep 21	Oct 21		Mar 22	Draft Report Issued
Complaints Management	Oct 21			Mar 22	Fieldwork Underway
Core Financials	Dec 21			Mar 22	Date & ToR Agreed
Procurement	Jan 22			Mar 22	
Contract Management	Jan 22			Mar 22	
Future Services Programme	Feb 22			May 22	Planning Meeting Scheduled Nov 21
Seized Property	Feb 22			May 22	
Medium Term Financial Planning	Mar 22			May 22	
IT Governance	TBC			TBC	Dates to be Agreed by Management
IT Benefits Realisation	TBC			TBC	Dates to be Agreed by Management
Follow up audits	TBC			TBC	
Information Management	TBC			TBC	

A2 Reporting Definitions

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses which put some of the Organisation's objectives at risk.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.	The level of non-compliance puts the Organisation's objectives at risk.
No Assurance:	Control processes are generally weak leaving the processes/systems open to significant error or abuse.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

Recommendation Priority	Description
1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the Organisation to a high degree of unnecessary risk.
2 (Significant)	Recommendations represent significant control weaknesses which expose the Organisation to a moderate degree of unnecessary risk.
3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

A3 Summary of Reports 2020/21 & 2021/22

Below we provide brief outlines of the work carried out, a summary of our key findings raised, and the assurance opinions given in respect of the final reports issued since the last progress report in respect of the 2020/21 Internal Audit Plan:

Workforce Planning

Overall Assurance Opinion	
Workforce Planning	Limited
Officer Uplift	Significant

Recommendation Priorities	
Priority 1 (Fundamental)	2
Priority 2 (Significant)	-
Priority 3 (Housekeeping)	1

Our audit considered the following area objectives:

Workforce Planning

- Governance arrangements for Workforce Planning are clearly defined, including roles and responsibilities, risk management processes, decision making and reporting arrangements.
- There are robust succession planning processes in place which identify and develop officers and provide structured opportunities for secondments and promotions for employees who are prepared to assume these roles as they become available.
- Key roles are identified within the organisation and relevant succession plans are put in place to address these.
- There are robust monitoring processes in place to ensure that the Force has up to date and accurate Establishment data in place.
- The costs associated with the establishment structure are regularly updated and reconciled with the Finance department.
- The Force has a robust talent programme that is linked with key risks to ensure that the future needs of the organisation can be met.
- The Force regularly undertakes skills analysis to identify any areas of concern, with appropriate action plans put in place to address them.

Uplift of Officers

- Action plans are in place to ensure the recruitment targets can be achieved
- There is effective oversight and monitoring of the uplift of officers including input from other departments at Force that will be affected e.g. Finance, Training, Equipment, IT etc.
- The costs associated with the recruitment uplift is regularly updated and reconciled with the Finance department.

- The recruitment uplift is aligned to the workforce planning operations and is regularly reconciled and updated.

We raised two priority 1 (fundamental) recommendations in the area of workforce planning, which are summarised below:

<p>Recommendation 1 (Fundamental)</p>	<p><u>Key Roles</u></p> <p>The Force should complete a mapping exercise and produce a centralised log of all key roles across the organisation, including non-leadership roles which are critical or specialised.</p> <p>Alongside this exercise, individuals who are able to assume these positions in a short / medium / long term capacity should be highlighted.</p>
<p>Finding</p>	<p>Audit have noted that the Force does not have a central succession planner document, to highlight key roles across the organisation and individuals who have the potential to assume these positions in a short term / medium term / long term capacity. Through discussion with HR, it was noted that some department managers carry out local succession planning activity.</p> <p>Though fundamentally, there is no central oversight that can provide sufficient assurance that Lincs' succession planning is adequate.</p> <p>This is especially crucial for roles where specialist training is required and consequently, enough time necessary for preparation.</p> <p><i>Risk:</i> The Force is unable to meet operational demands due to insufficient planning</p>
<p>Response</p>	<p>Agreed. A Force Lead will be identified to work to identify the key roles. HR will support the Force lead in developing succession planning models for the roles and maintain the centralised log going forward.</p>
<p>Timescale</p>	<p>To be agreed. This cannot be completed until the Target Operating Model work within the Future Services Programme has been completed.</p> <p>Director of People Services</p>

<p>Recommendation 2 (Fundamental)</p>	<p><u>Training</u></p> <p>Lincs should undertake a Skills Analysis or associated activity of their current Workforce that can be used to benefit the training programme.</p> <p>A centralised log to record when training has been undertaken and when it needs to be re-taken should be developed and used when reviewed future training needs.</p>
<p>Finding</p>	<p>Lincs do not currently retain a formal skills map/analysis or a learning management system. Therefore, they have no central oversight of the current process to develop the yearly training programme nor do they have a central system that stores information on present training data.</p> <p>Currently, the Head of People Development alongside the ACC and Chief Superintendent consult Heads of Department on where training is needed. The discussions will often ask what is required on a one to three-year basis. However, when demand is higher than training that is available, the decision-making on what is approved is made by the ACC using a priority-based approach.</p> <p>A skills analysis that can link into historical records of training would greatly aid the Force's training programme as data can be used to substantiate decision-making</p>

	<p>to ensure the training budget is appropriately allocated and flag up areas that may need greater attention that haven't been raised by Heads of Department. This would also enable the Force to see when training will lapse and consequently, needs to be re-taken. This would improve medium-term workforce planning.</p> <p><i>Risks:</i> The Force is insufficiently trained to meet operational requirements</p> <p>The Force fails to achieve Value for Money with its training budget. The Force fails to identify training needs and gaps within its workforce</p>
Response	<p>There is scope within the existing ERP system – t.police – to capture a skills profile required against each role within the Force. This will enable details to be reported upon whereby skills are required for officers in particular roles and assist with the annual training planning and training demand and delivery thereafter. The immediate requirement is for the Force to identify what competencies they require each role to hold. This is being scoped initially and will be taken to a COT/CPT lead for sign off before implementation into t.police. It is anticipated that this will be developed in the first quarter of 2021/22.</p>
Timescale	End June 2021

We also raised one priority 3 recommendation of a more housekeeping nature relating to:

- Talent Framework/Career Pathways – Whilst, audit noted the Force have begun to develop these systems there is currently no timeline for the completion and implementation of them.

Management agreed with the recommendation and identified these would be in place by May 21.

Governance

Overall Assurance Opinion	Satisfactory
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	1

Our audit considered the following area objectives:

- A Code of Corporate Governance is in place between the Commissioner and Chief Constable that complies with relevant legislation and guidance.
- Appropriate Annual Governance Statements are produced on behalf of the Commissioner and Chief Constable that provide assurance that the governance framework is effective.
- The process used for the annual review of the governance framework is sufficiently robust and that the implementation of previously identified improvement actions has been effectively monitored.
- The corporate governance framework is supported by policies and procedures, such as a decision making framework and scheme of delegation and that these are appropriately communicated and monitored for compliance.
- The roles and responsibilities of senior officers and staff within the Force and OPCC are clearly defined, particularly regarding their decision making responsibilities.
- Decisions are made in accordance with the governance framework in a clear and transparent manner, supported by the appropriate levels of relevant and timely information.
- Decisions made are clearly recorded, communicated and published where relevant.

We raised one priority 2 (significant) recommendation, which is summarised below:

Recommendation 1 (Significant)	<u>Documentation Reviews</u>
	Lincolnshire should review and update all outstanding guidance documentation, including guidance documents, plans, policies and procedures.
Finding	In addition to this, consideration should be made by Lincolnshire for how to ensure reviews are made in a timely basis once there is a centralised location for all of the documentation.
	Lincolnshire should record review dates instead of updated dates once a tracking mechanism for guidance is determined.
Finding	The OPCC maintain a monitoring spreadsheet of important documentation that makes up the governance arrangements across the organisation. The spreadsheet identifies the following:
	<ul style="list-style-type: none">• 12 Key Documents

	<ul style="list-style-type: none"> • 7 Guidance Documents • 3 Plans • 29 Policies • 34 Procedures <p>The spreadsheet lists the review/renewal date for each document and therefore audit identified that 4 (out of 7) guidance documents, 7 (out of 12) key documents, 3 (out of 3) plans, 19 (out of 29) policies and 34 (out of 35) procedures appear overdue for review.</p> <p>This was discussed with management who indicated that the spreadsheet refers to the date that the document was last updated rather than reviewed. Therefore, a document can show as being overdue for update, whereas in reality this has been reviewed but no changes were made to the document.</p> <p>Audit were informed that this spreadsheet is to be replaced by a section on the OPCC website. This will result in all documentation being retained in one central location.</p> <p><i>Risk:</i> There is an inconsistent approach across a number of areas within the OPCC and Force.</p> <p>Staff and Officers are unaware of the correct guidance to be followed.</p> <p>There is decreased confidence in the documented guidance from Staff and Officers as a result of a lack of timely updates.</p>
Response	<p>Work has already commenced on recording 'review dates' for all key documents as well as updating those documents that are identified as 'outstanding'.</p> <p>A reporting process and tracking mechanism has been created which will identify (to the relevant document 'owner') all documents that are due to be reviewed (using a RAG rating system to identify the required timescale). This will be implemented to coincide with the go-live' date for the new 'Policy section' of the PCC's website.</p>
Timescale	<p>RPO to complete assessment of review dates by the end of December 2021, and the updating of any outstanding documents by the end of February 2022.</p> <p>RPO – reporting mechanism and revised website to be completed by 12 November 2021</p>

We also raised one priority 3 recommendation of a more housekeeping nature relating to:

- Overarching Governance Document – Whilst, audit were able to identify and review the various mechanisms of effective governance, it was noted no central overarching document that outlines and collates the arrangements that are in place.

Management agreed with the recommendation and identified these would be in place by June 22.

Commissioning Follow Up

19/20 Assurance Opinion	Limited
20/21 Assurance Opinion	Satisfactory

	Raised 2019/20	Implemented 2020/21	Not Implemented 2020/21
1 (Fundamental)	-	-	-
2 (Significant)	3	2	1
3 (Housekeeping)	1	1	-

Our audit reviewed the four recommendations that were raised in the 2019/20 internal audit to confirm implementation.

During the 2019/20 audit, a total of four issues were raised, of which Audit have confirmed the implementation of three of these.

The remaining status is noted below:

19/20 Recommendation 1 (Significant)	<p>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.</p> <p>It should further review the decision records and include the rationale behind why the selected method for commissioning was deemed to be the most suitable in that instance.</p>
Follow Up Finding	<p>Audit have noted that Lincolnshire have not updated the decision making policy. Lincolnshire have introduced a Commissioning Strategy, in line with recommendation 4.1, however this does not address the ambiguity in respect of the publication of decisions.</p> <p>Further to the above, Audit noted that six Commissioning contracts were entered into since November 2020. Of these, Audit were only able to evidence the upload of two respective decision notes. Therefore, four decision notes have not been uploaded or published for transparency.</p>
Response	<p>There is no ambiguity in the Decision Making Policy in terms of commissioning. Paragraph 1.7 is clear that the PCC's decisions in respect of commissioning are considered to be of significant public interest. That is why the PCC has recently taken and published a decision setting out his Commissioning Strategy and Plan for 2021/22. Many of the decisions which will flow from the Commissioning Strategy and Plan will be taken by the Commissioners staff, in accordance with powers delegated to them. Where subsequent decisions involve the PCC, they will be published in accordance with the Decision Making Policy.</p> <p>Of the six commissioning contracts entered into since November 2020, four were the subject of delegated decision making and were not therefore published as a PCC decision.</p>
Timescale	n/a

Collaboration: Budgetary Control

Overall Assurance Opinion	Significant
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	-
Priority 3 (Housekeeping)	-

As part of this review, we carried out an audit of the process in place across the region in respect of Budgetary Control within a sample of collaboration units agreed by the CFOs – East Midlands Special Operations Unit – Serious Organised Crime (EMSOU-SOC), East Midlands Police Legal Services (EMPLS) and East Midlands Specialist Ops Training (EMSOT).

Our audit considered the following area objectives

- Roles and responsibilities are clearly defined within job descriptions for the relevant persons and governance controls are in place to ensure that these are carried out by established deadlines.
- Key staff within collaboration units are consulted during the budget preparation process to ensure that assumptions and costs are accurately reflected.
- Timeframes for budget preparation are clearly defined in governance timetables and is aligned with key meetings for approval.
- Efficiency savings are notified to units as part of the budget preparation process and units appropriately identify and agree areas for savings to be recovered.
- Budget monitoring is appropriately carried out by units and budget managers/heads are consulted to review monitoring and ensure costs are accurately recorded.
- Variances and shortfalls identified through budget monitoring are discussed with budget managers/heads and actions are taken to address these.
- Virements are handled as a region, with bids and business cases submitted for approval as part of an annual process.
- Underspends are handled as a region through carry-forward bids submitted for approval as part of an annual process.
- Budget monitoring allows for regular and timely management information to be produced for governance boards to assess performance and the accuracy of each unit's financial position.
- Budget monitoring management information is regularly submitted to the East Midlands Police and Crime Commissioners & Chief Constables Board for review and feedback.

We raised no recommendations for this audit.

Below we provide brief outlines of the work carried out, a summary of our key findings raised, and the assurance opinions given in respect of the final reports issued since the last progress report in respect of the **2021/22 Internal Audit Plan:**

Wellbeing

Overall Assurance Opinion	
Satisfactory	

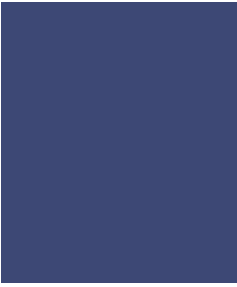
Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	1

Our audit considered the following area objectives:

- Governance arrangements for Wellbeing are clearly defined, including roles and responsibilities, risk management processes, decision-making and reporting arrangements.
- There is consistency and a clear line of reporting for the Wellbeing programme Board.
- The Wellbeing Strategy is aligned to the Force's strategic aims and is regularly reviewed and updated.
- The Force have appropriate policies and procedures in place with regard to Wellbeing, which provide clear direction to the processes to be followed.
- The Force has robust implementation plans that are aligned to strategic objectives and future needs.
- There are robust monitoring processes in place to ensure that the Force has up to date and accurate Wellbeing data in place.
- Training needs analysis performed by the Force captures Wellbeing related data for officers and staff.
- The Force identify high risk business areas where staff / officer wellbeing is most impacted and have developed plans to address this.
- Actions to address areas of weakness are set, monitored, and reviewed to confirm that the weaknesses have been addressed. These are incorporated within action plans to support the achievement of short / medium / long term Wellbeing targets.
- The Force have performed a self-assessment of Wellbeing performance and benchmarked this against other Forces regionally / nationally.
- Regular management / performance information reports are produced in relation to Wellbeing and shared at appropriate governance forums.
- Where issues are identified in projects / works for Wellbeing, evaluation of the issues takes place and improvements are made to existing processes so that the issues are not repeated in future Wellbeing projects / works.

We raised one priority 2 (significant) recommendation, which is summarised below:

<p>Recommendation 1 (Significant)</p>	<p>The Force should ensure that all wellbeing initiatives are supported by data monitoring and analysis, so that the need for initiatives can be clearly evidenced and resources can appropriately be allocated.</p> <p>Management information should be produced for new wellbeing initiatives and management information reports should be presented at the appropriate governance forums on a regular basis e.g. monthly or quarterly.</p> <p>Where HR attend EMOHU meetings which include management information discussions, relevant information should be shared back to the Wellbeing Programme Board which HR also attend.</p>
<p>Finding</p>	<p>The Force undertakes some level of data monitoring, gathering data on initiatives such as counselling sessions, psychological screening, and staff survey responses, and management information is produced by the East Midlands Occupational Health Unit (EMOHU). The updated Health and Wellbeing Strategy has also placed an increased focus on data-driven initiatives.</p> <p>Wellbeing data that the Force holds or has access should be reviewed and analysed to provide insight on specific locations, departments, and teams to identify whether any are at an increased risk of having wellbeing negatively impacted. Through review and analysis of wellbeing data the Force can also identify risks and trends and provide evidence of the efficacy of initiatives.</p> <p>The results of the data review and analysis can then be reported to the appropriate governance forums through management information reports and should also include management information obtained from any third-party service suppliers. This will provide management with an overview of the efficacy and value for money in the commissioning of services related to wellbeing.</p> <p>Through discussions with management and the review of Wellbeing Programme Board minutes it was found that the review and analysis of wellbeing data has been carried out in relation to staff survey results, however no analysis had been carried out on other potential sources of data, such as from the EMOHU management information reports.</p> <p>In addition to the above, it was found that management information is not currently being produced and/or presented in the Wellbeing Programme Board, however there are plans in place to implement KPIs for new initiatives such as the crisis telephone support service. Management information reports are presented at EMOHU meetings which include attendance from HR representatives, however the Wellbeing team do not attend these meetings.</p> <p>Risk: Initiatives and recommendations from the Wellbeing Programme Board are not supported by up to date and relevant data.</p> <p>Data analysis exercises are too limited in scope and reporting is not effective leading to the best value for money not being achieved.</p>
<p>Response & Timescale</p>	<p>The EMOHU meetings are now attended by the Head of Wellbeing, which resolves the data sharing aspect.</p> <p>The Head of Occupational Health also now attends the Wellbeing Programme Board, this should ensure that following any publication of EMOHU KPIs there is someone at the Wellbeing Programme Board that could summarise these statistics to the group. (Sept 21)</p>



The Head of Health & Wellbeing will also ensure consideration of statistical data has been considered when procuring new services. (Dec 2022 – or until such a time that no new services are introduced.)

The introduction of a new software system (Qlik) may allow the sharing of more meaningful data once the HR source system is added to into Qlik (timeframes currently unknown). (Sept 2022 – estimated timeframe provided of 6-12 months to link HR source system to Qlik)

We also raised one priority 3 recommendation of a more housekeeping nature relating to:

- Regular Review of Procedures – Audit reviewed a number of supporting procedures and these indicated they had not been reviewed for some time. Audit were informed they had been reviewed but the document control section had not been updated. Management agreed to ensure document control sections are included and updated.

A4 Collaboration Internal Audit Plan 21/22

Audit area	Forces	Date	Reasoning
EMSOT Risk Management	Leics, Lincs, Northants	23 rd March 22	As a newly formed unit to get assurance they have this in hand would be beneficial. I can see RR's have been completed which is a good start but reviewing how Risks are managed by the unit as a whole would be beneficial
ESMOT Business Plan	Leics, Lincs, Northants	14 th March 22	As a newly formed unit having a Business Plan that has been approved and embedded in the way they are working and reporting against would provide assurance
EMSLDH Governance	Derby, Leics, Northants, Notts	28 th Feb 22	In line with their Strategy a new governance structure is being formed, so audit will seek to get assurance this has been effectively established.
EMCJS Performance Management	Leics, Lincs, Northants, Notts	6 th Apr 22	Follow up on previous recommendation in this area. In addition, a number of risks on their register relate to ability to review performance & relevant MI
EMSOU - Business Continuity	Five Force	8 th March 22	Linked to limited assurance in 19/20 audit in this area for EMSOU.
EMSOU - Wellbeing	Five Forces	3 rd Nov 21	EMSOU: Risks on their register in relation to this. Also due to structure of EMSOU, consideration of how Wellbeing support is aligned/co-ordinated with each Force.
EMSOU Risk Management	Five Forces	27 th March 22	How does each unit within the EMSOU banner manage risks, how are they escalated and coordinated into an overall EMSOU Risk Register. How are these fed back to home Forces
Asset Management (EMCJS)	Leics, Lincs, Northants, Notts	6 th Apr 22	Originally on the outline plan for 21/22

A5 Statement of Responsibility

We take responsibility to Lincolnshire Police and the Office of the Police and Crime Commissioner for Lincolnshire 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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