# Office of the Police & Crime Commissioner for Lincolnshire & Lincolnshire Police

## JIAC – 06 March 2024

### Internal Audit Progress Report

Date Prepared: February 2024

mazars

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# Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2023/24 Internal Audit Plan.

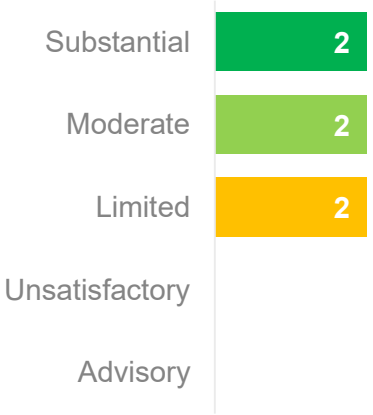
**JIAC decisions needed**

- Note the progress being reported and consider final reports included separately in **Appendix 1**

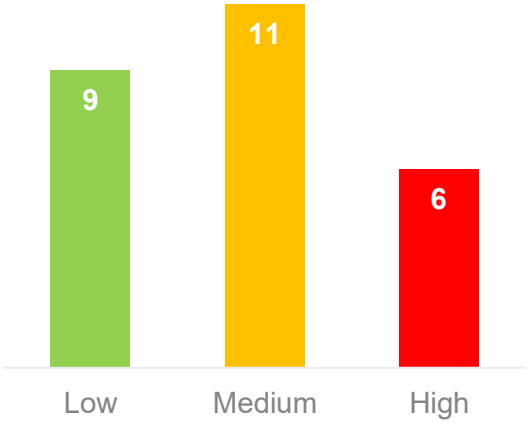
**RAG status of delivery of plan to timetable**

**On Track**

**Assurance opinions to date**




**Audit recommendations to date**




**Key updates**

Since the last update provided to the committee, we have issued a final reports for the Learning & Development, Business Continuity, Grant Funding, Workforce Planning and Procurement audits. Additionally, a draft report has been issued for the Core Financials audit.

Fieldwork has been concluded for the Health & Safety and Governance audits, with fieldwork ongoing for the IT Identity Access audit.

An overview of the Internal Audit Plan can be found in Section 2.

Since the last update, the final report for the EMSOU Capital Programme audit has been issued, the fieldwork has concluded for the EMSOU Workforce Planning audit and is ongoing for the EMSOU HMICFRS Action Plan audit.

An overview of the Internal Audit Plan can be found in Section 3.

# Overview of Internal Audit Plan 2023/24

The table below lists the status of all reviews within the 2023/24 Plan.

| Review | Original Days | Revised Days | Audit Sponsor | Status | Start Date | AC | Assurance Level | Total | High | Medium | Low |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Firearms Licensing | 8 | 8 | Julie Debenham | Final Report | 10-Jul-23 | Nov-23 | Substantial | 2 | - | - | 2 |
| Learning & Development | 5 | 5 | Charley Rimmer | Final Report | 24-Jul-23 | Mar-24 | Limited | 8 | 3 | 3 | 2 |
| Business Continuity | 8 | 8 | Julie Debenham | Final Report | 31-Jul-23 | Mar-24 | Limited | 9 | 3 | 4 | 2 |
| Grant Funding | 8 | 8 | Julie Flint | Final Report | 12-Sep-23 | Mar-24 | Substantial | - | - | - | - |
| Workforce Planning | 10 | 10 | Charley Rimmer | Final Report | 20-Sep-23 | Mar-24 | Moderate | 3 | - | 2 | 1 |
| Procurement | 5 | 5 | Sharon Clarke | Final Report | 25-Sep-23 | Mar-24 | Moderate | 4 | - | 2 | 2 |
| Core Financials | 15 | 15 | Sharon Clarke & Julie Flint | Draft Report | 07-Dec-23 | | | - | - | - | - |
| Health & Safety | 8 | 8 | Charley Rimmer | In Review | 15-Jan-24 | | | - | - | - | - |
| Governance | 8 | 8 | Julie Flint | Fieldwork | 01-Feb-24 | | | - | - | - | - |
| IT - Identity Access Management | 15 | 15 | Nicola Haywood-Cleverly | Fieldwork | 05-Feb-24 | | | - | - | - | - |
| Commissioning | 8 | 8 | Julie Flint | ToR Issued | 11-Mar-24 | | | - | - | - | - |
| Wellbeing (OHU Unit) | 8 | 8 | Charley Rimmer | ToR Issued | 25-Mar-24 | | | - | - | - | - |
| **Totals** | **106** | **106** | | | | | **Totals** | **26** | **6** | **11** | **9** |

# Overview of Collaboration Plan 2023/24

The table below lists the status of all reviews within the 2023/24 Collaboration Plan.

| Review | Original Days | Revised Days | Audit Sponsor | Status | Start Date | AC | Assurance Level | Total | High | Medium | Low |
|---|---|---|---|---|---|---|---|---|---|---|---|
| EMSOU Capital Programme | 7 | 7 | Jon Peatling (Derbyshire) | Final Report | 04-Sep-23 | Mar-24 | Moderate | 2 | - | 2 | - |
| EMSOU Workforce Planning | 7 | 7 | Paul Dawkins (Leicestershire) | In Review | 27-Nov-23 | | | - | - | - | - |
| EMSOU HMICFRS Action Plan | 7 | 7 | Andrew Dale (Derbyshire) | Fieldwork | 19-Feb-24 | | | - | - | - | - |
| **Totals** | **21** | **21** | | | | | **Totals** | **2** | **-** | **2** | **-** |

# Key Performance Indicators

| 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. | 43% (3 / 7) * |
| 5 | Issue of final report | Within 5 working days of agreement of responses. | 100% (6 / 6) |
| 6 | Follow-up of priority one recommendations | 90% within four months. 100% within six months. | N/A |
| 7 | Audit Brief to auditee | At least 10 working days prior to commencement of fieldwork. | 100% (12 / 12) |
| 8 | 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) |

* 13, 21, 23 and 45 days. This was due to annual leave between end of audit and quality review process.

# Key Performance Indicators (Cont.)

| Audit | Date of ToR | Start of Fieldwork | Days Notice (10) | Exit Meeting | Draft Report | Time from Close to Draft Report (10) | Management Comments Received | Time to Receive Comments (15) | Final Report Issued | Time Taken to issue Final (5) |
|---|---|---|---|---|---|---|---|---|---|---|
| Firearms Licensing | 21-Jun-23 | 10-Jul-23 | 13 | 26-Jul-23 | 10-Aug-23 | 11 | 27-Oct-23 | 56 | 01-Nov-23 | 3 |
| Learning & Development | 03-Mar-23 | 24-Jul-23 | 101 | 15-Sep-23 | 29-Sep-23 | 10 | 23-Jan-24 | 82 | 25-Jan-24 | 2 |
| Business Continuity | 23-Jun-23 | 31-Jul-23 | 26 | 05-Sep-23 | 06-Oct-23 | 23 | 09-Feb-24 | 90 | 15-Feb-24 | 4 |
| Grant Funding | 03-Aug-23 | 12-Sep-23 | 28 | 20-Nov-23 | 07-Dec-23 | 13 | 08-Dec-23 | 1 | 11-Dec-23 | 1 |
| Workforce Planning | 23-Jun-23 | 20-Sep-23 | 63 | 09-Nov-23 | 11-Jan-24 | 45 | 23-Jan-24 | 8 | 24-Jan-24 | 1 |
| Procurement | 18-Aug-23 | 25-Sep-23 | 26 | 06-Oct-23 | 06-Nov-23 | 21 | 09-Feb-24 | 69 | 15-Feb-24 | 4 |
| Core Financials | 14-Nov-23 | 07-Dec-23 | 17 | 09-Feb-24 | 09-Feb-24 | 0 | | | | |
| Health & Safety | 20-Dec-23 | 15-Jan-24 | 18 | | | | | | | |
| Governance | 16-Jan-24 | 01-Feb-24 | 12 | | | | | | | |
| IT - Identity Access Management | 02-Jan-24 | 05-Feb-24 | 24 | | | | | | | |
| Commissioning | 15-Dec-23 | 11-Mar-24 | 61 | | | | | | | |
| Wellbeing (OHU Unit) | 16-Jan-24 | 25-Mar-24 | 49 | | | | | | | |

# Definitions of Assurance Levels and Recommendation Priority Levels

| Definitions of Assurance Levels | |
|---|---|
| Substantial Assurance | The framework of governance, risk management and control is adequate and effective. |
| Moderate Assurance | Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. |
| Limited Assurance | There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective. |
| Unsatisfactory Assurance | There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail. |

| Definitions of Recommendations | | |
|---|---|---|
| High | Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk. | Remedial action must be taken urgently and within an agreed timescale. |
| Medium | Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk. | Remedial action should be taken at the earliest opportunity and within an agreed timescale. |
| Low | Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk. | Remedial action should be prioritised and undertaken within an agreed timescale. |

# A1

## Final Reports

# Learning & Development 23-24

## Your One Page Summary

Audit Objective: to provide assurance that there are effective controls in place for managing the Force's Learning & Development needs.

### Audit rationale

| Why the Audit is in Your 2023/24 Plan | Your Strategic Risk | Your Strategic / Tactical Objective |
|---|---|---|
| High risk area for L&D on Force Risk Register. | ST85: Failing to meet the training needs of the Force. | Having a knowledgeable, confident, skilled & equipped workforce. |

### Summary of our opinion

**Limited Opinion**

See Appendix A1 for definitions

**Summary of Recommendations**

| | |
|---|---|
| High | 3 |
| Medium | 3 |
| Low | 2 |

| | |
|---|---|
| Actions agreed by you | 100% |
| High priority completion | N/A |
| Overall completion | June 2024 |

### Summary of findings

**Examples of good practice**

- ✓ Governance of the L&D function is performed by the Tactical People Group. We reviewed the last three-monthly meeting minutes and confirmed adequate oversight on core competencies training and mandatory online training.
- ✓ The Force monitor and report on the L&D Risk Register on a monthly basis at the Extended SLT Meetings, which we confirmed by review of the last three meeting minutes.

**Highest Priority Findings**

- Inadequate data quality for core operational training.
- Incorrect refresher periods applied to Officer's core operational training data.

**Key root causes**

- Poor system functionality and lack of clearly defined processes for the review and update of core operational training data.
- Lack of a learning management system.
- Inadequate escalation procedures through existing governance framework.

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | Training records enable organisations to promote safe and efficient work, contribute to the management of the organisation and provide evidence of regulatory compliance.<br>Currently, the Force's approach to core operational training data (First Aid, Taser, Driver and PST) relies on manual extraction of data from T-Police. This is due to a lack of a dedicated learning management system at the Force. Manually extracted data of core operational training include details such as employee name, department, job, competence, attained date, expiry date, status and course booking start and end date.<br>On review of data held on core training, audit noted the following:<br>• First Aid – 110 instances where officers' competency has expired, and no refresher booked.<br>• PST – 167 instances where officers' competency has expired, and no refresher booked.<br>• Taser – 44 instances where officers' competency has expired, and no refresher booked.<br>• Driver – 35 instances where competency (32 standard response, two advanced level and one IPP) of officers has expired and no refresher booked. | **High** | A has been undertaken of the data outlined above to provide satisfaction as to the reason for each matter. We know that individuals will be in an active assignment with 'restrictions' or in a role/rank whereby the skill is not readily used (Supt and above). However the data on T-Police as part of this audit does not show this. The data will be worked through line by line to provide assurance on this finding.<br>Moving forward, data will be [or is] reviewed monthly to sense check data accuracy and any gaps to ensure rationale is known.<br>The limitations of the T-Police system in use and issues with data accuracy are the root cause in the majority of cases, and we now have a significantly better level of assurance that there are no Active Assignment Officers with out of date competencies.<br>**Supt. Phil Vickers and Jo Gannon** | 31 January 2024 |

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | Audit noted that monthly reports were provided outlining the above to the Tactical People Group. Audit performed data analysis to follow up on these findings and noted the following:<br>• First Aid – Of the 110 instances, 63 officers were in active assignment despite the expiry of their competency, with days overdue ranging from 24 to 2708.<br>• PST – Of the 167 instances, 87 officers were in active assignment despite the expiry of their competency, with days overdue ranging from 22 to 3781.<br>• Taser – Of the 44 instances, four officers were in active assignment despite the expiry of their competency, with days overdue ranging from 20 to 440 days.<br>• Driver – Of the 35 instances, 25 officers were in active assignment despite the expiry of their competency, with days overdue ranging from 32 to 4018.<br>**The Force should maintain easily accessible information in relation to training records to keep track of core operational training.**<br>**The Force should regularly review and cleanse data to ensure that where core competency training is due to expire this is identified in a** | **High** | **Supt. Phil Vickers and Jo Gannon** | 31 January 2024 |

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | **timely manner and officers are duly booked onto refresher training to minimise the delay from expiry to refresher.** | **High** | **Supt. Phil Vickers and Jo Gannon** | 31 January 2024 |
| 2 | Officers are expected to engage with refresher training on the core operational training areas. The refresher period to be applied for First Aid is every three years, and annually for PST and Taser.<br>Audit performed data analysis by review of the date attained and the expiry date of the entire population of core training, to confirm the appropriate refresher periods had been applied to officers. Audit noted the following:<br>• First Aid – A refresher period of 3 years is in place. Audit noted 333 instances where the incorrect refresher period was in place.<br>• PST – A refresher period of 1 year is in place. Audit noted 574 instances where the incorrect refresher period was in place.<br>• Taser – A refresher period of 1 year is in place. Audit noted 187 instances where the incorrect refresher period was in place.<br>**The Force should review the training records data, including the attainment date and review date, and ensure that the correct refresher cycle has been applied.** | **High** | A review has been undertaken of the data outlined above to provide satisfaction as to the reason for each matter. We know that individuals will be in an active assignment with 'restrictions' or in a role/rank whereby the skill is not readily used (Supt and above). However the data on T-Police as part of this audit does not show this, or where an individual no longer wishes to carry a Taser therefore no refresher is required.<br>The data will be continue to be worked through line by line to provide assurance on this finding and on a regular basis to sense check data accuracy and any gaps to ensure rationale is known.<br>**Supt. Phil Vickers and Jo Gannon** | 31 January 2024 |

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 2 | **Incorrect refresher periods should be amended, and where officers are overdue for training, operational courses should be booked as a matter of priority.** | **High** | **Supt. Phil Vickers and Jo Gannon** | 31 January 2024 |
| 3 | Online mandatory training modules which are non-operational, including Managing Information/Data Protection, are delivered through College Learn at the College of Policing, and are broken down into two elements: Reading and Challenges. Lincolnshire capture completion rates of pushed mandatory training, such as Managing Information, on an excel completion tracker. Both the Challenges and Reading elements had a run date until 5th July 2023. We reviewed the Managing Information tracker and noted the following:<br>• 978 individuals out of 2358 who had completed no training.<br>• 134 individuals out of 2358 who had partially completed training (only challenges completed).<br>• 152 individuals out of 2358 who had partially completed training (only reading completed).<br>• Three individuals where data fields were blank.<br>**The Force shou review these instances where mandatory training has not been completed and ensure individuals who have not fully completed training do so as a priority.** | **High** | Mandatory Training Policy/Process/SOP has been devised which clearly sets the requirements of:<br>• What training on College Learn is mandatory – This typically comes via the force lead for a subject or direct to L&D from the College of Policing. All mandatory training is now taken to the monthly Tactical People Group to ensure appropriate Value for Money (ie not too many or too few Officers/Staff being required to complete course.<br>• This is reviewed monthly, with typically a 3 month window for e-learning to be completed<br>• Lead for each item of mandatory training is identified and provided timely updates on completion<br>• Monitored via liaison between L&D and the force lead | 31 January 2024 |

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 3 | **Where individuals do not fully complete training by the deadline, the Force should escalate matters further to ensure oversight and governance of individual's training status.** | **High** | Some will be fed through other Boards as appropriate but local monitoring to be through Tactical People Group.<br>**Supt. Phil Vickers and Jo Gannon** | 31 January 2024 |
| 4 | An overall Force Strategy is in place, which sets out the Force's three main objectives: stop crime and ASB, protect from harm and help those in need.<br>Audit reviewed the Force Strategy and noted that for each of the main Force objectives a linked aim is reflected:<br>Stop crime and ASB - we will have a workforce who are knowledgeable, confident, skilled, and equipped in investigating crime and ASB and the causes of each.<br>Protect from harm - we will have a workforce who are knowledgeable, confident, skilled, and equipped in problem solving and harm prevention.<br>Help those in need - we will have a workforce who are knowledgably, confident, skilled, and equipped in working with people with complex needs and/or who are vulnerable.<br>Whilst audit noted the overarching link between the Force Strategy and L&D, there is currently no formal L&D specific strategy in place at the Force, which details the medium to long term strategic aims, roles | **Medium** | The Force has an existing People Strategy which covers L&D, HR and Health & Care services.<br>People Board and People Delivery Tracker highlight those core activities for delivery over the 3 year period aligning to the Force Strategy. The Annual Plan emphasises this each year. Following consultation and reflection there is benefit in maintaining an L&D Department Plan (which will also stretch to all three depts under the people strand – HR and Health & Care) which will outline what we do, how we do it and how we enable the success of our people across the force.<br>**Charley Rimmer and Supt. Phil Vickers** | 31 March 2024 |

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 4 | and responsibilities, and a clear approach to achieving L&D specific aims.<br>Discussion with the Interim Head of L&D and the Director of People Services identified that the Force is in the process of creating and, subsequently publishing, a business plan for L&D as well as devising a departmental plan. At the time of the audit, these documents were not finalised.<br>**The Force should ensure that a Force Strategic L&D Plan is developed in line with the L&D requirements over the medium to long term, including, but not restricted to, details on objectives, aims, actions, roles and responsibilities and governance.** | **Medium** | | 31 March 2024 |
| 5 | A programme of internal quality review ensures compliance with the content of training courses, provides assurances that quality training is being provided and offers opportunity for continuous improvement and lessons learnt to be implemented into future training.<br>The Force does not currently engage with a programme of internal quality reviews to ensure compliance with the content of training courses. This is linked to the vacant QA Manager post in the organisational structure. | **Medium** | The appointment of the QA Manager in January 2024 and a full QA team will enable the development of a programme of QA works across our course delivery. This includes reference and compliance with APP along with an outcome focused success.<br>It is a work in progress and will develop over the next 4 months, with liaison across QA Team in other forces as well as the College of Policing.<br>**Supt. Phil Vickers and Laura Wood** | 30 June 2024 |

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 5 | Audit did note in discussion with the Interim Head of L&D that the Force engages with an annual inspection performed by Skills for Justice (SFJ), an external quality assurance body, who provide external verification and assurance over the L&D department and activities at the Force. Audit confirmed this by review of a valid certificate, covering the period October 2022 to October 2023, provided to the Force from SFJ. However, audit was informed that an internal programme of quality reviews for L&D activities and training course is not in place at the Forces.<br>**The Force should implement a formal programme of quality reviews.**<br>**On implementation and performance of quality review, the Force should embed continuous improvement and lessons learnt into L&D activities and training courses.** | Medium | | 30 June 2024 |
| 6 | The Force maintains a list of all trainers who currently deliver training to staff at the Force. Trainers' qualifications and certificates are expected to be held, at HR, by the Force to evidence that those delivering training are adequately qualified and trained to do so.<br>Audit sought to perform sample testing of ten training providers to ensure they are adequately | Medium | The request for information made was misunderstood and as such the data of our existing trainers was being pulled together rather than those of external trainers. External trainers or associate trainers data are not held by the force directly as the credentials of such trainers are not always qualification bases – for instance, Leadership Trainers providing | 30 June 2024 |

# Learning & Development 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 6 | qualified and trained to do so. The Force did not provide evidence, such as qualifications and training held, to demonstrate that training providers are adequately qualified and trained to deliver training to staff members at the Force.<br>**The Force should ensure that for those delivering training, qualification certificates are retained by the Force to clearly demonstrate that trainers are adequately qualified and trained to deliver training.** | Medium | inputs and sessions on various topics which are right for the Leadership curriculum may not require a specific qualification.<br>Moving forward the associate trainer credentials will be held on each 'file' for such trainer to ensure that we have confidence in the ability and knowledge of the trainer outside of their training style.<br>**Supt. Phil Vickers and Laura Wood** | 30 June 2024 |

We have also raised two Low priority recommendations regarding:

- Signing off a governance structure for the L&D Department, including approval for the key vacant managerial posts in the structure, to ensure efficient running of the L&D function.
- Implementing a procedure for the evaluation of feedback generated from key courses, including formalising the reporting lines and identifying individuals responsible for monitoring and oversight of feedback evaluation forms.

# Grant Funding 23-24

## Your One Page Summary

Audit Objective: To provide assurance that the OPCC have effective controls in place to ensure that grants issued by the OPCC are being utilised for their intended purpose.

The selected grant funding as part of this review was a Victims' Support Services yearly grant of £39,683 awarded to the University of Lincolnshire (FY22/23).

**Audit rationale**

**Why the Audit is in Your 2023/24 Plan**

Increased reliance on partners under grant agreements.

**Summary of our opinion**

**Substantial**
See Appendix A1 for definitions

X

**Summary of Recommendations**

| | |
|---|---|
| High Priority | - |
| Medium Priority | - |
| Low Priority | - |

| | |
|---|---|
| Actions agreed by you | N/A |
| High Priority completion | N/A |
| Overall completion | N/A |

**Summary of findings**

**Examples of good practice**

- ✓ Audit confirmed that a signed Grant agreement is in place between the OPCC and University of Lincolnshire, enabling the University to put in place a combined Sexual Violence and Domestic Abuse Liaison Officer.
- ✓ Quarterly evaluation and monitoring forms are submitted by the University to the OPCC, evidencing the total amount of victims supported alongside the type of support provided within each month of the respective quarter.
- ✓ Audit verified that data obtained from the University on a quarterly basis was accurately reflected within the grant compliance submission to the Ministry of Justice (MoJ) for FY22/23.
- ✓ Audit confirmed that the purchase order raised for the total amount of the Grant was authorised by a member of staff with appropriate authority.
- ✓ Monthly goods-receipt notes (GRNs) are raised on the Finance system to confirm that the OPCC are continuously receiving services from the University. Audit confirmed for all months within FY22/23 that a GRN was appropriately raised.
- ✓ A walkthrough of the T-Police system was conducted, where Audit successfully traced funds received from the MoJ to the payment of quarterly invoices raised by the University in respect of the Grant.

# Workforce Planning 23-24

## Your One Page Summary

Audit Objective: To provide assurance that the risks associated with Workforce Planning are being effectively managed.

### Audit rationale

**Why the Audit is in Your 2023/24 Plan**
The Force and OPCC are facing increasing risks associated with a changing workforce.

**Your Strategic Risk**
ST-147 – vacancies affecting crime
OPCC 1 & 3: Failure to attract new and retain & develop existing members of the OPCC team.
Failure to achieve optimum workforce productivity.

### Summary of our opinion

**Moderate**
See Appendix A1 for definitions

**Summary of Recommendations**

| | |
|---|---|
| High | - |
| Medium | 2 |
| Low | 1 |

| | |
|---|---|
| Actions agreed by you | 100% |
| High Priority completion | N/A |
| Overall completion | July 2024 |

### Summary of findings

**Examples of good practice**
- ✓ Establishment data is captured and reported on a monthly basis to the Tactical People Group.
- ✓ Workforce Planners meet with Finance to conduct monthly reconciliations of workforce planning expenditure.

**Highest Priority Findings**
- The Force are unaware of both the training completed and therefore the skillset of their workforce.
- The Force do not have a central succession planner document in place to highlight key roles across the organisation.

**Key root causes**
- Lack of an effective Learning Management System.

### Direction of travel

**Previous Audit**
May 2021

**Direction of Travel**
⇧ Previous opinion: Limited Assurance

**Recurring Findings**
- Lack of a central succession planning document.
- Inadequate oversight of the skillset of workforce.

# Workforce Planning 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | Effective talent management requires organisations to have a clear understanding of the current skillset of their workforce. Regular skills exercises will assist organisations in gaining a snapshot of the skillset of their workforce at a single point in time.<br>Audit established that the Force does not regularly undertake skills analysis of their workforce, which would enable them to identify any areas of concern and put in place action plans to address them. This is due to the absence of an effective Learning Management System at the Force.<br>Whilst Audit does note that the introduction of a new Learning Management System is scheduled to be rolled out in April 2024, the Force does not presently have clear oversight of both the training that has been completed by their staff and therefore the current skillset of their workforce.<br>A skills analysis tailored to current and historical training records would assist the Force to make effective decisions in ensuring training budgets are allocated to areas that require greater attention. However, Audit does note that current training records maintained by the Force on its T-Police system contain information that is dated, which was recently highlighted in the Learning & Development internal audit completed (September 2023). | **Medium** | Full agreement with the comments and cause.<br>Three Actions have been initiated;<br>1. Profiles of skills against Posts/Roles to understand the skills required across the organisation, including an understanding of where mandatory training requirements come from (eg Legislation, College of Policing Licence) – This is a full skills analysis and it is intended that it will be reviewed annually (subject to the capability of the replacement ERP).<br>2. Recording of all training on T-Police, in particular Externally Delivered Training<br>3. Capture of all Training that is being delivered across the organisation and which otherwise would not be recorded centrally<br>The force is currently procuring an ERP System, which will provide a Learning Management System as a matter of priority.<br>**Supt. Phil Vickers** | 01 July 2024 |

# Workforce Planning 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | This recommendation was reported in the previous audit of Workforce Planning (May 2021) and during this review we have continued to identify the absence of a formal skills analysis exercise being completed.<br>**The Force should undertake a skills analysis exercise of their workforce which would enable them to identify any areas of concern and develop an effective training programme.**<br>**The Force should ensure such exercise is completed on a cyclical basis to ensure clear oversight is consistently maintained.** | Medium | | 01 July 2024 |
| 2 | Robust succession planning processes enable organisations to clearly identify certain positions that may soon become available and/or identify roles that require specialist training.<br>Audit highlights that the Force presently does not have a central succession planner document in place to highlight key roles across the organisation and individuals who have the potential to assume such positions in a short-to-long term capacity.<br>Whilst Audit did confirm that some succession planning is completed on a local basis and that it is a standing item agenda at monthly Tactical People Group (TPG) meetings; the Force do not maintain central oversight of their key roles which would | Medium | Profiles of skills against Posts/Roles to understand the skills required across the organisation, including an understanding of where mandatory training requirements come from (eg Legislation, College of Policing Licence) – This is a full skills analysis and it is intended that it will be reviewed annually (subject to the capability of the replacement ERP).<br>**Supt. Phil Vickers** | 01 July 2024 |

# Workforce Planning 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 2 | enable succession planning decision-making to be of a proactive manner as opposed to reactive.<br>The existence of such document will enable relevant governance forums, including the TPG, to have clearer oversight of the Force's workforce and thus make better structured decisions.<br>This recommendation was reported in the previous audit of Workforce Planning (May 2021) and during this review we have continued to identify the absence of an effective control. Audit notes that the no formal exercise, to highlight key roles across the organisation, has been completed at the Force since the switch away from G4S to move operations in-house from April 2022.<br>**The Force should complete a mapping exercise to highlight all key roles across the Fore and clearly identify positions that require specific tailored training.**<br>**As part of the exercise, individuals should be highlighted who are able to assume these positions in a short / medium / long-term capacity.** | Medium | | 01 July 2024 |

We have also raised one Low priority recommendations regarding:

- Completing, ratifying and publishing the Leadership Pathway for all staff, including a timeline for completion of the Framework, with key milestones highlighted, to ensure there is sufficient oversight of the status of progress.

# Business Continuity 23-24

## Your One Page Summary

Audit Objective: To provide assurance that the risks associated with Business Continuity & Emergency Planning are being appropriately managed.

### Audit rationale

**Why the Audit is in Your 2023/24 Plan**
It is an amber risk on the Force's Risk Register and has not been audited since 2019/20.

**Your Strategic Risk**
ST78 – Injury to staff and damage to force reputation due to failure to respond effectively and protect life.

**Your Strategic / Tactical Objective**
Sufficient training and exercising for operational resources in relation to business continuity and emergency planning.

### Summary of our opinion

**Limited Opinion**
See Appendix A1 for definitions

**Summary of Recommendations**

| | |
|---|---|
| High | 3 |
| Medium | 4 |
| Low | 2 |

| | |
|---|---|
| Actions agreed by you | 100% |
| High Priority completion | August 2024 |
| Overall completion | August 2024 |

### Summary of findings

**Examples of good practice**
- ✓ Roles and responsibilities in respect of business continuity management clearly defined.
- ✓ Audit reviewed a sample of 10 plans and confirmed in each case that critical functions, in relation to the department and staff members responsible were identified.

**Highest Priority Findings**
- Lack of an agreed regular testing of Force specific business continuity and emergency plans.
- No reporting structure in place for the effective scrutiny of business continuity and emergency planning.
- Business continuity and emergency plans out of date and overdue for review and / or site visit.

**Key root causes**
- Lack of a clear governance structure in respect of BCM arrangements.
- Unclear reporting channels between BCM Co-ordinators and Business Unit Heads / LRF representatives.
- Lack of centralised register recording BCM / LRF exercises.

### Direction of travel

**Previous Audit**

June 2019

**Direction of Travel**

⇩ Previous opinion: Satisfactory

**Recurring Findings**

- No formal arrangements in place to test all business continuity plans on a regular basis.

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | The Force engages with the multi-agency testing of multi-agency responses to emergency incidents, with the main form of all testing derived from the Local Resilience Forum Framework 2023/24 Calendar of Exercises.<br>However, we noted that the Force does not have an agreed annual testing programme for Force specific business continuity and emergency plans.<br>Additionally, on review of the LRF Exercise Calendar which the Force maintains we noted from a total of 51 exercises to be performed in 2023, 41 had N/A for the plan being exercised.<br>The Force also has a central Master Index Register which includes a dashboard reflecting the current status of testing of plans. On inspection we noted the following:<br>• 62% of emergency plans (40 total plans) are overdue exercises and testing.<br>• 96% of business continuity plans are overdue exercises and testing.<br>We did note that some testing has taken place including the most recent Exercise Lifespring, a Force Control Room exercise using simulated calls, and the APCM Live Crash Exercise which led to the update of the Force's Aviation Crash Plan.<br>However, our interviews with staff further | **High** | With the recruitment of a BC officer we have opportunity and capacity to commence an internal testing programme for BC plans. We have an EP dashboard which is a live document reflecting progress made. This is used by the EP manager to track the direction of travel. We are now in a position to assess how we can replicate this process for BC plans.<br>**John Williams** | 01 August 2024 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | demonstrated that there is no programme of testing in place at the Force.<br>**The Force should implement an internal annual testing programme for its business continuity and emergency plans.**<br>**The Force should ensure that the testing programme covers all plans over a cyclical period, with those identified as highest priority tested on a more frequent basis.** | **High** | | 01 August 2024 |
| 2 | The Force's Business Continuity Management (BCM) Strategic Plan, authored by the Emergency Planning Officer and last reviewed April 2023, states that the Chief Officer Group (COG) will be responsible for overseeing the implementation and maintenance of BCM arrangements within the Force and achieving the BCM objectives of the Force. Audit sought to confirm that there is regular monitoring and reporting of business continuity and emergency planning processes to the COG, however, we were advised by management that this does not occur, and they were unaware of any governance or oversight processes in place at the Force for business continuity and emergency planning processes. Additionally, we noted that the Force does not have a reporting structure in place for the effective scrutiny of business continuity and | **High** | We have identified the governance structure of BC and EP. The force lead is ACC Davison, the strategic lead is C/Supt Central Ops. Tactical lead is C/Insp Specialist Ops with responsibility for BC / EP. Operational lead is EP / RMU manager with a dedicated EP officer, and dedicated BC officer alongside a support officer. A TOR defining roles and responsibilities will help to ensure that BC plan owners are sighted on their responsibilities and also where they turn for assistance Strategic and Tactical lead will ensure this is created. The Operational Lead is holding regular meetings with his staff to ensure we are moving in a positive direction. EP / BC is to be a point of focus at the Force capabilities board. | 01 April 2024 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 2 | emergency planning.<br>**The Force should clearly define, document and implement the governance framework for the monitoring of business continuity and emergency planning. This should include appropriate layers of reporting from the business continuity and emergency planning team to senior management level.**<br>**The Force should produce a Terms of Reference for the Chief Officer Group clearly defining the objectives, scope, roles and responsibilities and decision-making powers.**<br>**On establishment of a governance structure the Force should ensure regular meetings are held for discussion on the business continuity and emergency planning processes and that actions from these meetings are recorded.** | **High** | **Matt Denness** | 01 April 2024 |
| 3 | Every business continuity and emergency plan has, at minimum, an annual review cycle in place unless initiated and/or problems were found leading to changes required to the plan. The responsibility for maintenance and updates to plans, as defined by the Force's BCM Strategic Plan, sits with Department or Business Unit Heads who may appoint specific individuals to delegate this role to. | **High** | Progress of plan reviews will be tracked through the EP / BC dashboard, monitored by the dedicated EP / BC officers being cross checked by the EP RMU manager in the regular meetings.<br>Escalations in respect of non-compliance is something we can capture within the TOR. Having now split out the EP and BC roles we | 01 May 2023 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 3 | The Force's Emergency Planning Officer (BC Coordinator) is to notify Department Heads when plans are due for review and may only provide general guidance on reviews.<br>The Force maintains a central Master Index Register which details key data, such as last review date, next review date and exercise/tested due date, for the emergency plans and business continuity plans. The Register includes a dashboard which visualises in pie charts the overall status of business continuity and emergency plans.<br>Audit reviewed this Register and noted the following:<br>Emergency Plans:<br>• 51% of plans (51 active plans) are overdue for review.<br>• 74% of plans with site visits (total of 31) to be carried out are overdue for visit.<br>Business Continuity (47 total plans):<br>• 57% of plans are overdue for review.<br>Police/Military Plans (14 active plans):<br>• 57% are overdue for review.<br>**The Force should ensure that business continuity and emergency plans are reviewed regularly in line with procedure.**<br>**The Force should ensure any non-compliance to the review schedule is reported to the** | **High** | have increased capacity to focus on out-of-date plans and visits.<br>**Clive Farmer** | 01 May 2023 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 3 | **appropriate governance forum.**<br>**The Force should ensure overdue site visits are promptly carried out for emergency plans.** | **High** | | 01 May 2023 |
| 4 | On the completion of a Business Continuity or Emergency Plan Test/Exercise, the outcomes, recommendations raised, and remedial actions required should be documented and tracked to ensure lessons are learned from each test.<br>We noted that the Force obtains post exercise debrief reports from the LRF multi-agency exercises carried out, which outline recommendations to be implemented, and primarily use the LRF Calendar of exercises to address the key recommendations which came out of the Manchester Arena Inquiry (MAI) and track this by use of an MAI Tracker. However, recommendations and actions from multi-agency exercises are not tracked. Management advised that going forward medium to large exercises will formally be tracked, whilst smaller exercises requiring only minor updates that can be done swiftly will not be tracked.<br>Additionally, we noted that the Force does not have a tracker in place for any Force specific tests performed. Moreover, in our interviews with staff audit noted that individuals usually would receive | **Medium** | The force is already following an MAI tracker, meetings are attended by C/Supt Central Ops, Supt Spec Ops, EP officer and other relevant parties as required.<br>All testing, operational or table-top, should generate a debrief to ensure all learning opportunities are both captured and taken, in respect of a tracker EP / RMU manager will benchmark and cross check with LRF for the best practise routes for this.<br>Business Continuity will initially remain a point of focus for the capabilities board. As we move forwards relevant learning will need to be directed to the relevant Force Board or business area SLT to ensure it is captured and actioned.<br>**Matt Denness** | 01 June 2024 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 4 | actions in e-mails, however these are not routinely followed up on and there is a lack of direction to assist staff with the implementation of such actions. **The Force should ensure outcomes, recommendations and remedial actions are tracked for both medium to large multi-agency exercises as well as Force specific exercises. On the implementation of an annual test programme, the Force should collate all outcomes, remedial actions and recommendations from exercises, both Force specific and multi-agency into a single tracker. On the formalisation of a monitoring and governance structure the Force should report outcomes from testing to the appropriate Group or Board.** | Medium | | 01 June 2024 |
| 5 | The Force BCM Strategic Plan, last reviewed April 2023, states that the Business Continuity Coordinator (BCC) is responsible for the coordination of work between the Chief Constable, ACC (Resources) and Business Unit Heads to implement the BCM policy and plans. This includes providing guidance on reviews of plans. Business Unit Heads are responsible for ensuring detailed planned arrangements are in place within their area of responsibility. | Medium | I am unsure monthly meetings are a realistic alongside other workload demands. That said now that we have focus on BC plans with a dedicated officer BC plan owners can expect direct contact updating them as to any known changes which will need reflecting or cross checking, such as changes to our estate. They can also expect contact around establishing the regime for testing plans. **Gary Brockie** | 01 June 2024 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 5 | We were unable to verify clear communication between business unit heads and the Business Community and Emergency Planning function.<br>**The Force should ensure clear and documented communication channels are in place, such as monthly operational level BCM meetings, between the Business Continuity and Emergency Planning function and the department or business unit heads. Department or Business Unit Heads should be informed of this.** | **Medium** | | 01 June 2024 |
| 6 | The Force's BCM Strategic Plan states that each departmental or business unit plan is to contain the following:<br>• Instructions on which staff require specific training for BCM.<br>• The nature of such required training and the programme of delivery.<br>A record of planned and delivered training should be forwarded to the BC Coordinator.<br>However, management advised that training plans or specific guidance is not in place for responsible individuals with the BCM system.<br>Furthermore, in our interviews with staff Audit noted that some individuals had not received any formal training or guidance. | **Medium** | Discussions have already taken place between the tactical lead and T/Supt Vickers (L&D) about a programme for training BC plan owners to ensure they understand the role, responsibilities and with that what they need.<br>A further review is required in the coming weeks / months once the force structure settles post promotion season. This includes the development of a technical guide to support our BC plan owners.<br>L&D are already planning to commence JESIP training for all ranks.<br>**Matt Denness** | 01 August 2024 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 6 | Through conversations with the OPCC Business Continuity Plan Owner (Corporate Administration Officer), we established that no formal training and technical guidance is in place with respect to business continuity and emergency planning arrangements at the OPCC.<br>**The Force and OPCC should implement respective appropriate training programmes for responsible individuals so key staff gain a full and proper understanding of their roles and responsibilities in the system.**<br>**The Force should implement a technical guide for all responsible individuals to supplement training.**<br>**The Force should ensure that those in the command structure with on scene commander roles, bronze, silver and gold, engage with the Joint Emergency Services Interoperability Principles (JESIP) training courses.** | **Medium** | | 01 August 2024 |
| 7 | The OPCC Business Continuity Plan sets out the training and exercising requirements, stating that 'if an incident requiring this Plan to be invoked has not occurred within the last 12 months, this plan should be tested on an annual basis to ensure its continued fitness for purpose'<br>Audit queried with management but were unable to | **Medium** | Discussions to be held between EP/RMU manager and OPCC point of contact.<br>**Matt Denness** | 01 April 2024 |

# Business Continuity 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 7 | confirm that annual business continuity exercises have been performed by the OPCC.<br>**The OPCC should perform annual business continuity exercises to test their Business Continuity Plan. This could take the form of a table-top simulation.**<br>**Roles and responsibilities in relation to annual OPCC business continuity exercises should be made clear** | **Medium** | | 01 April 2024 |

We have also raised two Low priority recommendations regarding:

- Implementing formal feedback channels between the senior Force representatives at the LRF and individuals responsible for the day-to-day management of the business continuity and emergency planning.
- Reviewing the list of business continuity plans to identify those which are still aligned to the G4S partnerships. On identification, the Force should update these plans accordingly to reflect current department arrangements and practices and the end of the G4S Strategic Partnership.

# Procurement 23-24

## Your One Page Summary

Audit Objective: To provide assurance that the risks associated with Procurement at Lincolnshire Police are being appropriately managed.

### Audit rationale

**Why the Audit is in Your 2023/24 Plan**
To provide assurance that value for money is being achieved in the procurement function and a robust control framework is in place.

**Your Strategic Risk**
Robust financial management - failure to manage finances within budget

**Your Strategic / Tactical Objective**
To ensure LP uses its budget and resources efficiently and to best effect to keep people safe

### Summary of our opinion

**Moderate Opinion**
See Appendix A1 for definitions

**Summary of Recommendations**

| | |
|---|---|
| High Priority | - |
| Medium Priority | 2 |
| Low Priority | 2 |

| | |
|---|---|
| Actions agreed by you | 100% |
| Priority 1 completion | N/A |
| Overall completion | March 2025 |

### Summary of findings

**Examples of good practice**
- ✓ The Force obtains quotations or undertakes tendering for procurements where possible.
- ✓ The Force maintains a list of Exceptional Purchase Actions (EPAs) within its internal contracts register

**Highest Priority Findings**
- An Exceptional Purchase Action (EPA) request was submitted and approved retrospectively.
- The contracts register contained some inaccurate information

**Key root causes**
- Staff unaware of procurement rules and requirements for EPAs
- The CCM department was recently moved over from G4S

### Direction of travel

**Previous Audit**
August 2023 (Follow Up)

**Direction of Travel**
⇧ Previous opinion: Limited

**Recurring Findings**
- A programme of training for procurement is not yet in place

# Procurement 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | The Financial, Contract & Procurement Regulations state where normal procurement procedures cannot be followed, such as where goods, works or services can only be obtained from a single supplier or where it is deemed an extreme urgency, Exceptional Purchase Actions are permitted. Any exceptions above £25,000 should be reported to the Commissioner as part of the Financial Governance Report submitted by the Director of Finance & Corporate Services (S151).<br>From review of a sample of seven EPAs, we found that in one case the EPA was issued retrospectively for a contract valued at £40,000. The EPA request and approval was provided on 3rd February 2023, however, the contract commencement date was on 12th October 2022.<br>The retrospective nature of the EPA request was acknowledged within the request form, stating that the procurement was undertaken without the knowledge of the Commercial & Contract Management (CCM) department at the time. From discussion with the Head of CCM, we were informed that a formal and structured training programme is not yet in place for all staff involved with procurement activities.<br>**EPA requests and approval should be issued** | **Medium** | 1. CCM team members will work with the departments within their relevant category to advise and support them in submitting relevant paperwork in a timely manner to ensure EPA requests and approvals are carried out prior to the contract commencing.<br>2. A formal procurement and contract management training plan will be produced, and training rolled out across the Force to all staff involved with procurement activities.<br>The online College of Policing training package will be reviewed and updated to ensure all new staff, and existing staff taking on new duties relating to procurement, are able to access relevant training in a timely manner.<br>**Head of Commercial & Contract Management** | 31 December 2024 |

# Procurement 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | **prior to the procurement activity being carried out.**<br>**A structured programme of training relating to procurement, including the requirements for requesting EPA approval should be implemented.** | **Medium** | | 31 December 2024 |
| 2 | As stated in the Financial, Contract & Procurement Regulations, the Force should maintain a contracts register where details of contracts over £25,000 are recorded. Details should include the supplier name, contract term, contract value and any extensions.<br>From review of a sample of 12 procurements we were unable to find the contract details in the contracts register in two out of 12 cases despite the contracts being valued at over £25,000.<br>From review of the contracts register we also noted that contract details are missing in some cases, for example, we identified 34 out of 8246 contracts where the contract start date and / or end date has not been noted<br>**The contracts register should be reviewed regularly and contract details recorded and updated promptly where they are inaccurate, such as by undertaking a regular sample check.** | **Medium** | All CCM team members will be reminded to keep the Contracts Register details up to date.<br>A process guide will be created to show all current and new team members how to complete the relevant fields in the register.<br>A Commercial Officer role will be created within the team that will have responsibility for maintaining the Contracts Register. Once this role has been filled, they will undertake a full review of the information currently held within the register to ensure it is correct and update it as appropriate. This role will then review the information on an ongoing monthly basis to ensure all the correct details have been entered and advise the rest of the team where this is being not being done correctly.<br>**Head of Commercial & Contract Management** | 30 June 2024 |

# Procurement 23-24 (Cont.)

We have also raised two Low priority recommendations regarding:

- Referencing of framework agreement terms in purchase orders and only providing goods/work/services once contracts are signed by both parties.
- Reviewing and updating the Financial, Contract & Procurement Regulations annually and ensuring that all policies and procedures relating to procurement have been finalised and approved.

# EMSOU Capital Programme 23-24

## Your One Page Summary

Audit Objective: provide assurance that the risks associated with Capital Programme are being appropriately managed.

### Audit rationale

**Why the Audit is in Your 2023/24 Plan**

To provide assurance with regards the control framework at the East Midlands Special Operations Unit (EMSOU) to ensure delivery of the capital programme. This included a review of the capital assigned for fleet replacement.

### Summary of our opinion

**Moderate Opinion**

See Appendix A1 for definitions

**Summary of Recommendations**

| | |
|---|---|
| High (Priority 1) | - |
| Medium (Priority 2) | 2 |
| Low (Priority 3) | - |

| | |
|---|---|
| Actions agreed by you | 100% |
| Priority 1 completion | N/A |
| Overall completion | September 2024 |

### Summary of findings

**Examples of good practice**

- ✓ Effective budget setting and monitoring processes.
- ✓ Appropriate oversight of EMSOU activity by constituent Forces through the Regional PCC/CC Board and the Regional CFO/FD Board.

**Highest Priority Findings**

- Over-reliance on reserves, including a planned full utilisation by 2024/25.
- Uncertainty of yearly funding agreement.
- Complicated process for procurement and replacement of vehicles under multiple fleet management approaches.

**Key root causes**

- Unable to agree three-year funding settlement.
- Management and funding of Force-managed EMSOU fleet replacement split across all five Forces.

# EMSOU Capital Programme 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 1 | EMSOU produces a Capital Programme each year as part of the budget setting process, which covers the budget for the upcoming year and a forecast budget for the following 3 years. This covers the expenditure from replacement of assets and the funding from grants, reserves and additional revenue contributions. Funding is then agreed at the PCC/CCs meeting, following recommendation from the CFO/FDs Board, as revenue funding from the Force for the upcoming year in their budgets.<br>Audit has reviewed the current Capital Programme and noted that reserves will be fully utilised by 2024/25 and therefore further funding will be required from the Forces.<br>HMICFRS have also found areas of concern in their PEEL 2021/22 review into Serious and Organised Crime. This noted concerns regarding the funding model for EMSOU as the PCC/CCs meeting couldn't agree on a three-year settlement, therefore leaving the Unit with the uncertainty of yearly funding.<br>**The Forces and Unit should develop an uplifted Capital Programme to ensure that any future deficits in capital funding can be met and the Capital Replacement Reserve can be rebuilt. This should align to HM Treasury's three-year funding formula for serious and organised crime.** | **Medium** | A revised Capital Programme will be produced that reflects the future Target Operating Model for the Unit and updated to include any future replacement costs for covert/control room equipment.<br>The Capital Programme will consider the funding requirement, funding options and guidance on any accounting arrangements – this will be built into funding discussions with CFO/FDs and reported back to the regional CC/PCCs Board.<br>**EMSOU Head of Finance and Corporate Services** | 30 September 2024 |

# EMSOU Capital Programme 23-24 (Cont.)

| Ref | Recommendation | Priority | Management Comments | Due Date |
|---|---|---|---|---|
| 2 | The Unit uses around 150 vehicles, with about half managed by EMSOU while the remainder are managed by one of the five Forces.<br>This has resulted in different procurement and replacement strategies for the Unit's Fleet - a point that has been raised as part of the HMICFRS' review into EMSOU as part of the PEEL 2021/22 regional reviews into serious and organised crime. This identified a cause for concern where it would be more efficient to have a single capital replacement strategy and budget for the Unit, also allowing for savings to be made by adopting a regional approach to the procurement of vehicles and equipment.<br>**The Unit should adopt a single fleet management approach to procurement and replacement of vehicles.** | Medium | A review of the fleet replacement process will be undertaken to consider any alternative procurement arrangements and whether this would deliver improvement in relation to:<br>• Purchase cost of vehicles<br>• Service and maintenance arrangements<br>• Fleet admin processes.<br>**EMSOU Head of Finance and Corporate Services** | 30 September 2024 |

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**Statement of Responsibility**

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