

POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE POLICE AND CRIME PANEL

PAPER MARKED

F

Report of	OFFICE OF THE POLICE AND CRIME COMMISSIONER AND THE CHIEF CONSTABLE
Subject	COLLABORATION ASSURANCE UPDATE
Date	22 SEPTEMBER 2015 at 9.30 AM
Author	CHIEF FINANCE OFFICER OPCC

Purpose of Report

1. The purpose of this report is to update the Panel of work undertaken in respect of the Regional Collaboration Assurance Framework and Proof of Concept undertaken on Learning and Development.

Recommendation

2. The Panel is recommended to:-
 - (a) discuss and note the contents of the report.

Background

3. The JARAP have historically had concerns about how to gather assurance from regional activities which equate to over £20M
4. This concern is shared by Audit Committees across the East Midlands who have sought a way forward from their FDs and CFOs on the best way to achieve this.
5. This concern is also shared by PCCs, Chief Executives and CFOs and has been the subject of discussion at a number of regional meetings.
6. With increasing regional collaboration in areas such as NICHE and CJ and different governance and management arrangements, for each collaboration, it is essential that assurance is received for these areas in a consistent manner which enables the JARAP and the PCCs to discharge their scrutiny and oversight responsibilities.

Development of a Framework

7. A workshop was held with Regional FDs and CFOs, facilitated by Baker Tilley in October 2014 to review how this assurance could be received.
8. Work was identified to engage Baker Tilly to design a high level collaborative assurance framework for these regional collaborative areas.
9. A framework was designed and presented to the CFOs in March 2015 and eight key areas where assurance was required were agreed.
10. CFOs and the FD from Northamptonshire who were present at the meeting supported the Framework and sought for this to be undertaken on one collaborative area as a “proof of concept” and a majority view determined this as “Learning and Development.”

“Proof of Concept” – Learning and Development Assurance

11. The CFO for Leicestershire and Baker Tilley briefed the Director on the Framework for its use and they willingly agreed to undertake the proof of concept exercise.
12. The cost of the proof of concept work equated to £4600 across the region and this was met from the Regional Innovation Funding held on behalf of the Region by Lincolnshire.
13. This involved the management team of L&D undertaking a self-assurance exercise, completing the template and Reviewing with Baker Tilley at the end of the pilot.
14. The self-assurance overview, assurance statement and full exercise were completed and these are attached for reference as appendices.
15. Additionally, following a review with Baker Tilley, a Draft Outcomes report on the trial was produced
16. Baker Tilley met with CFOs on the 23 July 2015 and presented the self-assurance review and the outcomes report and proposed a number of options which could be progressed.

Findings

17. The framework worked well and was easy to understand by those completing the assessment and objective review by the CFOs
18. It is a self-assessment tool across key headings. Whilst a self-assessment, the head of the collaborative activity is required to have supporting evidence for their assessment, sign that it is a true record of assurance and be held

accountable for its content. With the opportunity to undertake independent audit and scrutiny on it, this would be a positive way forward.

19. CFOs supported the lead Director for each collaboration producing a summary assurance and signing an assurance statement.
20. It is considered that this could be submitted to the EMPCC and EMCCs twice per year by the head of each collaboration.
21. The assurance report highlighted areas which could be drilled into further and of particular interest to CFOs was the opportunity to direct regional collaborative audits at key areas in the self-assurance statements.
22. All felt that these could be used not only for collaboration but as the framework had been produced, this is available for CFOs and FDs to also use internally.
23. The CFOs felt that if it were affordable it could be of benefit to have a baseline completed for all collaborations under the framework to enable a sound basis for future collaborative assurances moving forwards. There is a possibility that this could be funded from the Transformational Innovation Fund successfully bid for 13/14 and 14/15 and for which funding is available.

Way Forward

24. CFOs have agreed to share the results of the proof of concept and assurance work undertaken to date with their PCCs and CEOs and to table this for discussion at a future EMPCC meeting. This was discussed at the EMPCC meeting on the 27/8/15 where it received a favourable response and will be discussed further at their meeting in September.
25. Should PCCs and CEOs wish to continue this work to obtain an assurance baseline for each collaboration (to enable the outgoing and incoming PCCs a consistent baseline across the region), the following is being undertaken to provide options to progress this.
26. Baker Tilley has been asked to provide a proposal to replicate a baseline assurance for each collaborative activity.
27. The new Internal Auditors "Mazars" have also been asked to consider how/whether they could assist in this area from days within the collaboration plan.
28. Whilst there is an opportunity to use the framework without support both internally and across the region, however, a consistent baseline on the first occasion would be preferred.

29. Furthermore, the Performance and Evaluation Coordinator for the OPCC has worked with the Nottinghamshire CEO and the Chief Constables to further progress Regional Performance reporting which will complement collaborative assurance arrangements.
30. The JARAP will be updated on next steps following discussions at the Regional EMPCC meeting.

Implications

- Finance: The cost of the framework are included within this report and funded from the Innovation Regional Transformation.
- Legal: There are no legal implications arising from the report.
- Equality Impact Assessment: No separate EIA is required but this is integral to receiving assurance.
- Risks and Impact: Collaboration Assurance Frameworks will assist with identifying and mitigating risks.
- Communications: This will be shared with the JARAP, Audit Committees, PCCs and CCs.

List of Attachments / Appendices

- Appendix A – Learning and Development Collaboration Assurance Statement
Appendix B – Draft Outcomes: Collaboration Assurance Trial

Background Papers

None.

Persons to Contact

Helen King, Chief Finance Officer, OPCC (0116) 2298702
Email: Helen.king@leics.pcc.pnn.gov.uk

East Midlands PCC Board

Learning & Development Collaboration Assurance Statement

May 2014

Learning & Development - Assurance Statement Overview

This statement is given in respect of the following period: **01/04/2015 to 30/06/2015**

Collaboration: Learning & Development

Area of responsibility	Arrangements confirmed as effective? Yes/Partial/No	Action Required (What, Who, When)?	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
1. Progress of Collaboration Work programme	Yes	Regional L&D Board to receive 6 monthly progress update from Head of Service. By Sept 2015 – Head of Service	No
2. Ownership of Actions	Yes	RAG Status to be monitored monthly by Senior Management Team. Six monthly report to Regional L&D Board as per (1) By July 2015 – Head of Service	No
3. Management of risk	Yes	None	No
4. Integrity of Decision Making	Yes	To develop a standard template for presenting reports to Regional L&D Board. DCC Board already have a template. By August 2015 – L&D Manager	No
5. Robustness of Collaboration Governance	Yes	A 3 year business strategy for the collaboration is under development. July 2015 – Head of Service	No
6. The integrity and reliability of information, accounts and data	Yes	Access uncoordinated due to no collaborative lead for IT. Continue to deal with each Forces departments separately. This has been partially addressed by having an IT regional SPOC to signpost issues so no further action is required.	No
7. Utilisation of Assets including (People, Equipment, buildings)	Yes	None	No
8. The Collaboration contributes to the delivery of each members police and crime plan.	Yes	A 3 year business strategy for the collaboration is under development. July 2015 – Head of Service	No

Learning & Development: Assurance Statement



This statement is given in respect of the following period: 01/04/2015 to 30/06/2015.

The assurance statement provided is based upon a retrospective assessment of the collaboration activities, as well as a forward look, taking account of known and likely events that may impact on the collaboration.

The information provided in this section of the document is given to the best of my knowledge in connection with the areas of activity for which I have responsibility:

- Where I am unable to confirm or only partially confirm, some or any of the following, then I have provided details in connection with the likely implications and where appropriate the action to be taken to address this. This has been captured in a separate action plan.
- Where I am able to confirm the information then I am also able to identify the assurance source(s) on which I am relying, either 1st Line (From the Collaborative Service), 2nd Line (Management / other services from within the organisation i.e. finance, HR, Legal etc) or 3rd Line (Independent of the organisation i.e. an external review by a 3rd party e.g. internal / external audit, inspection, or other independent review, recognising that this may be a combination of each. The assurance source referred to can be evidenced.

Completed by:

Date completed:

Learning & Development: Assurance Statement



Collaboration: Learning & Development

Area of responsibility	Confirmed Yes/Partial/No	Assurance			Action Required (what, who, when)	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
		1 st Line (e.g. report from Collaborative Service Line)	2 nd Line (e.g. Consolidated Finance report from EM Collaboration Team)	3 rd Line (e.g. Internal Audit)		
1. Progress of Collaboration Work programme <ul style="list-style-type: none"> The work programme is progressing in line with agreed timetable. The programme is within agreed budget profile (or is expected not to exceed annual forecast budget). Outcomes are on target to be achieved. There is regular horizon scanning to inform the future direction of the collaboration. 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Collaboration Implementation Plan</p> <p>Annual refresh based on national and local scanning</p>	<p>Approval of Implementation Plan by Regional L&D Board</p> <p>As above</p>	<p>NA</p> <p>NA</p>	<p>Regional L&D Board to receive 6 monthly progress update from Head of Service</p> <p>By Sept 2015 – Head of Service</p>	<p>No</p>

Learning & Development: Assurance Statement



Collaboration: Learning & Development

Area of responsibility	Confirmed Yes/Partial/No	Assurance			Action Required (what, who, when)	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
		1 st Line (e.g. report from Collaborative Service Line)	2 nd Line (e.g. Consolidated Finance report from EM Collaboration Team)	3 rd Line (e.g. Internal Audit)		
<p>2. Ownership of Actions</p> <ul style="list-style-type: none"> • Key actions relating to the programme are recorded. • Owners are assigned to key actions. • Deadlines are assigned to key actions. • Actions are progressing / implemented in line with assigned deadlines. • The effectiveness of action outcomes is measured and is currently in line with expectation. 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Collaboration Implementation Plan, agreed Terms of Reference and project progress reports</p>	<p>Updated Implementation plan discussed at quarterly Wider Management Team Meeting</p>	<p>NA</p>	<p>RAG Status to be monitored monthly by Senior Management Team. Six monthly report to Regional L&D Board as per (1)</p> <p>By July 2015 – Head of Service</p>	<p>No</p>

Learning & Development: Assurance Statement



Collaboration: Learning & Development

Area of responsibility	Confirmed Yes/Partial/No	Assurance			Action Required (what, who, when)	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
		1 st Line (e.g. report from Collaborative Service Line)	2 nd Line (e.g. Consolidated Finance report from EM Collaboration Team)	3 rd Line (e.g. Internal Audit)		
3. Management of Risk <ul style="list-style-type: none"> • There is a cyclical process for the identification, monitoring and reporting of all key risks. • Where appropriate, controls have been put in place to reduce risk exposure. • Where appropriate, further actions have been agreed to further reduce risk exposure. • Action progress is tracked to ensure they are implemented and outcomes achieved. • Assurances are sought over the effectiveness of controls. • There is no significant event or change in working practices that may have weakened controls. 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>No significant event</p>	<p>Collaboration Risk Register</p> <p>Financial signing authorities</p>	<p>Regional L&D Board</p> <p>Monthly meeting with EMSOU Accountant</p> <p>Annual Force sign off of external training budget limits and prioritisation process</p> <p>External training budget reports to Force training priority panels</p>	<p>NA</p>	<p>None</p>	<p>No</p>

Learning & Development: Assurance Statement



Collaboration: Learning & Development

Area of responsibility	Confirmed Yes/Partial/No	Assurance			Action Required (what, who, when)	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
		1 st Line (e.g. report from Collaborative Service Line)	2 nd Line (e.g. Consolidated Finance report from EM Collaboration Team)	3 rd Line (e.g. Internal Audit)		
<p>4. Integrity of Decision Making</p> <p>It is confirmed that:</p> <ul style="list-style-type: none"> • Key decisions are documented (including a rationale for the decision). • Key decisions are made with the appropriate level of authority. <p>The decisions taken and the activities that the Collaboration is involved in are done so with due regard for:</p> <ul style="list-style-type: none"> • Police and Crime Plan(s) objectives and outcomes. • Value for money and service improvement. • Legality. • Financial implications. • Staffing implications. • Sustainable development implications. • Equal opportunities implications. • Security implications. • Health & Safety implications. • Information security implications. • Business risk. 	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>SMT and WMT meeting minutes</p>	<p>Regional L&D Board minutes</p>	<p>Regional Deputy Chief Constable Board minutes</p>	<p>To develop a standard template for presenting reports to Regional L&D Board. DCC Board already have a template.</p> <p>By August 2015 – L&D Manager</p>	<p>No</p>

Learning & Development: Assurance Statement



Collaboration: Learning & Development

Area of responsibility	Confirmed Yes/Partial/No	Assurance			Action Required (what, who, when)	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
		1 st Line (e.g. report from Collaborative Service Line)	2 nd Line (e.g. Consolidated Finance report from EM Collaboration Team)	3 rd Line (e.g. Internal Audit)		
5. Robustness of Collaboration Governance <ul style="list-style-type: none"> A governance structure is in place, and is appropriate for the stature and level of risk associated with the Collaboration. There is a documented business strategy with clearly defined objectives. An annual business/work plan is documented for the current years activities and progress is on track / as expected. There are clear lines for decision making, accountability and responsibility within the Collaboration. There are mechanisms to ensure that those responsible for ensuring delivery are held to account. There are regular meetings between key individuals to enable review, monitoring and scrutiny of Collaboration activities. 	<p>Yes</p> <p>Partial</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Collaboration SMT (weekly) and WMT meetings (quarterly)</p> <p>Business Strategy under development</p> <p>Collaboration Implementation Plan</p> <p>Quarterly Performance Reviews Supervisory and PDR meetings</p>	<p>Regional L&D Management Board</p>	<p>Regional DCC Board</p> <p>Regional PCC Efficiency Board</p>	<p>A 3 year business strategy for the collaboration is under development.</p> <p>July 2015 – Head of Service</p>	<p>No</p>

Learning & Development: Assurance Statement



Collaboration: Learning & Development

Area of responsibility	Confirmed Yes/Partial/No	Assurance			Action Required (what, who, when)	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
		1 st Line (e.g. report from Collaborative Service Line)	2 nd Line (e.g. Consolidated Finance report from EM Collaboration Team)	3 rd Line (e.g. Internal Audit)		
7. Utilisation of Assets including (People, Equipment, buildings) <ul style="list-style-type: none"> All resources available are deployed in the achievement of the Collaboration objectives. The use of resources is kept under review and action is taken to address any instances of ineffective, inefficient and uneconomic use. Suitable mechanisms are in place through which resource usage can be challenged. Where necessary changes in the way in which services are resourced / delivered are made so as to achieve better and more efficient outcomes. 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>KPI monthly, quarterly and annual reports discussed at WMT</p> <p>Resource allocation and costing model</p>	<p>Summary reports to Force Training Panels</p>	<p>Reports to Regional L&D Board</p> <p>Regional PCC Efficiency Board</p>	<p>None</p>	<p>No</p>

Learning & Development: Assurance Statement



Collaboration: Learning & Development

Area of responsibility	Confirmed Yes/Partial/No	Assurance			Action Required (what, who, when)	Do you expect any significant changes in your assessment in the next 3 months? If yes, please provide reasons for the expected change.
		1 st Line (e.g. report from Collaborative Service Line)	2 nd Line (e.g. Consolidated Finance report from EM Collaboration Team)	3 rd Line (e.g. Internal Audit)		
<p>8. The Collaboration contributes to the delivery of each members police and crime plan.</p> <p>This can be demonstrated through :</p> <ul style="list-style-type: none"> Ability to directly align delivery outcomes against each of the Collaboration members Police and Crime Plans. Inputs and outcomes measured through key performance indicators and provide explanations for any variations occurring, either positive or negative. Achievement of in year milestones. Budget setting, budgetary control and allocation of resources. 	<p>Partial</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>KPI monthly, quarterly and annual reports discussed at WMT</p> <p>Collaboration Implementation Plan</p>	<p>Regional L&D Board</p> <p>PCC Efficiency Board</p>		<p>A 3 year business strategy for the collaboration is under development.</p> <p>July 2015 – Head of Service</p>	<p>No</p>

As a practicing member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review 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. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

This report is supplied on the understanding that it is solely for the use of the persons to whom it is addressed and for the purposes set out herein. Our work has been undertaken solely to prepare this report and state those matters that we have agreed to state to them. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from Baker Tilly Risk Advisory Services LLP for any purpose or in any context. Any party other than the Board which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Risk Advisory Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to our Client on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Risk Advisory Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

© 2013 Baker Tilly Risk Advisory Services LLP

Baker Tilly Tax and Advisory Services LLP, Baker Tilly UK Audit LLP, Baker Tilly Corporate Finance LLP, Baker Tilly Restructuring and Recovery LLP, Baker Tilly Risk Advisory Services LLP and Baker Tilly Creditor Services LLP are limited liability partnerships registered in England and Wales, with registered numbers OC325348, OC325350, OC325347, OC325349, OC389499 and OC390886 respectively. Baker Tilly Tax and Accounting Limited, Baker Tilly Revas Limited, Baker Tilly Management Limited, Baker Tilly Business Services Limited, Baker Tilly Audit Limited and Baker Tilly CF Limited are registered in England and Wales with numbers 6677561, 6463594, 3077999, 04066924, 04045321, 06555639 respectively. All limited companies and limited liability partnerships are registered at 25 Farringdon Street, London, EC4A 4AB.



East Midlands PCC Board

Draft Outcomes: Collaboration Assurance – Trial

July 2015

Contact:

Matt Humphrey

Partner

Baker Tilly Consulting

Matthew.humphrey@bakertilly.co.uk

07764 688248

Contents

1.	Background	Page 1
2.	Our Approach	Page 1
3.	Our Conclusion & Next Steps	Page 2 - 4
4.	Learning & Development Assurance Statement: Our Summary and Observations	Page 5 - 7

Separate to this draft outcomes summary report is a copy of the Learning & Development Collaboration Assurance Statement as completed by the Learning & Development Management Team.

1. Background

Following agreement amongst East Midlands PCC & Force Treasurers / CFOs over the collaboration assurance methodology at the “proof of concept” meeting held in May 2015, the Learning & Development Collaboration was identified for trial purposes.

2. Our Approach

We have taken the following approach for the purposes of trialing the collaboration assurance methodology:

1. Issued the collaboration assurance statement to Head of Unit for self-completion.
2. On completion met with the Head of Unit to assess the outcome of the self-completion focusing on:
 - General reliability of outcomes via check & challenge (via discussion and review of assurance evidence as required)
 - Future use, via:
 - Ease of completion.
 - Value add.
 - Enhancements required to the approach.
3. Meeting with Chief Constable at Leicestershire Constabulary to discuss his recent paper on “Options for Regional Governance” for the purpose of establishing how best the collaboration assurance methodology might fit.
4. Present outcomes of the trial to East Midlands PCC & Force Treasurers and CFOs and agree next steps.

Note: this was a consulting assignment, no audit has been completed as per any public sector standards and no opinion is provided.

3. Our Conclusion

Outcomes	Commentary & Observations
Reliability of outcomes through completion of the assurance self completion	<ul style="list-style-type: none">• Overall positive conclusions provided considered generally reliable for the purposes of overall and on-going assurance, taking into account that there is some better differentiation/ understanding needed in connection with what is 1st, 2nd, 3rd line of assurance.• Five separate actions for improvement in control identified, including officer responsible and implementation date.• Very limited use of 3rd lines of assurance, so dependant on priority placed on this collaboration might determine whether further 3rd line assurance investment is required.• No significant changes expected in the next 3 months that might jeopardise the current positive confirmation / assurance position.• L & D team also provided an evidence pack to aid the Baker Tilly challenge session. <p>See L & D Assurance statement (separate to this pack), supplemented by our analysis under headed summary & observations in slides (later in this pack).</p>

3. Our Conclusion

Outcomes	Commentary & Observations
Ease of completion	<ul style="list-style-type: none"> • Template considered by L & D team as easy to follow & use (completion time approx 30 mins) • Distributed to L & D management team for their own considerations, prior to completion at management team meeting. • Suggestion that this would be best completed every 6 months (though dependant on collaboration priority).
Value added	<ul style="list-style-type: none"> • Created / forced internal thinking / challenge at the management team. • 5 separate actions identified through the self-assessment for follow-up. • Questioned how far the L & D Board have scrutinised given explicitness of this assurance process.
Enhancements required	<ul style="list-style-type: none"> • Inclusion of a standard set of ratios related to use of corporate support etc, for efficiency comparisons, cost of support. • Potential to look at opportunities more thoroughly that collaboration could bring to the Forces i.e. efficiencies, wider collaborations etc. • Give due regard to the strategic policing requirement. • Explicit reporting of all high risks from each collaboration.

3. Our Conclusion

Outcomes	Commentary & Observations
<p>Fit with regional governance options (discussion with Chief Constable – Leicestershire)</p>	<ul style="list-style-type: none"> • Assurance methodology should provide for explicit reporting on each collaboration no matter what option for governance is chosen. • An overall collaboration assurance map would be useful based on priority of the collaboration, risks profile and overall assurance provided in each case. This would need to go to a single collaboration board i.e. 5 Force DCC under option 3. (see enhancements). • The collaboration assurance methodology should also look more towards opportunity for improvements. On first review this might be considered a little risk averse in approach. (see enhancements). • Due regard for the strategic policing requirement should be considered. (see enhancements) • 6 monthly completion and reporting would be sufficient with progress reports at 3 monthly intervals on actions identified.

Baker Tilly suggested Next Steps:

1. Completion of collaboration prioritization process, then full roll-out of the assurance methodology.
2. Consider automation of the assurance assessment, gathering, monitoring and reporting.

4. Learning & Development Assurance Statement: Our Summary & Observations



Area of responsibility	Summary of assurances	Observations – so what?
1. Progress of Collaboration Work programme	<ul style="list-style-type: none"> - Collaboration implementation plan & approval by Regional L & D Board (1st & 2nd) - Annual horizon scanning refresh (nationally and locally) <p>See also 3 which includes further finance assurances that might be considered.</p>	<ul style="list-style-type: none"> - Positive confirmation in all cases - Reliant mostly on 1st line assurance, no 3rd line. - 1 x action for improvement identified. - No significant changes in next 3 months that might impact.
2. Ownership of Actions	<ul style="list-style-type: none"> - Collaboration implementation plan & quarterly team meeting review (1st & 2nd) - Terms of reference - Project progress reports 	<ul style="list-style-type: none"> - Positive confirmation in all cases - Reliant mostly on what would be 1st line assurance, no 3rd line. - 1 x action for improvement identified. - No significant changes in next 3 months that might impact.
3. Management of risk	<ul style="list-style-type: none"> - Collaboration risk register - Financial authorities - Regional L & D Board meeting (2nd) - EMSOU accountant meeting (2nd) - Annual Force budget sign off (2nd) - Training budget reports (2nd) 	<ul style="list-style-type: none"> - Positive confirmation in all cases - Equal number of 1st & 2nd line assurance (depends on what information is used to drive discussion at regional L & D Board meeting). No 3rd Line. - No significant event expected that may weaken risk controls. - No significant changes in next 3 months that might impact.
4. Integrity of Decision Making	<ul style="list-style-type: none"> - SMT (weekly) and WMT (quarterly) meeting (minutes) - Regional L & D Board (minutes) - Regional DCC Board (minutes) 	<ul style="list-style-type: none"> - Positive confirmation in all cases - Equal number of 1st, 2nd, 3rd Line assurance. - 1 x action for improvement identified. - No significant changes in next 3 months that might impact.

4. Learning & Development Assurance Statement: Our Summary & Observations



Area of responsibility	Summary of assurances	Observations – so what?
5. Robustness of Collaboration Governance	<ul style="list-style-type: none"> - SMT (weekly) and WMT (quarterly) meeting (minutes) - Collaboration implementation plan - Quarterly performance reviews - PDR meetings <p>(the final 2 above might be considered 2nd line of assurance).</p> <ul style="list-style-type: none"> - Regional L & D Management Board (2nd) - Regional DCC Board (3rd) - Regional PCC Efficiency Board (3rd) 	<ul style="list-style-type: none"> - Positive confirmation except “partial” in one case re the 3 year business strategy. As this is under development at this point this might be considered a “no” response / confirmation. - Reliant mostly on 1st line assurance, one identified 2nd line and 3rd line. (depends on what information is used to drive discussion / challenge at the 3rd line). - 1 x action for improvement identified to address the partial assurance i.e. develop a 3 year business strategy. - No significant changes in next 3 months that might impact. <p>This might be considered an overall “partial” confirmation rather than fully confirmed.</p>
6. The integrity and reliability of information, accounts and data	<ul style="list-style-type: none"> - NCALT training by staff - Regional authorisation re system access / use. - SMT / WMT review of MI. - Performance review meetings. <p>(the final 2 above might be considered 2nd line of assurance).</p> <ul style="list-style-type: none"> - Local information assurance officer (2nd) - Regional L & D / DCC Boards (2nd) - Regional information assurance group (3rd) - Some data dip sampling by collaboration (listed as 3rd) 	<ul style="list-style-type: none"> - Positive confirmation except “partial” in one case re the review of the IT systems utilised. - Equal number of 1st, 2nd and 3rd line assurance (depends on what information is used to drive discussion / challenge at regional information assurance group). - 1 x action for improvement identified to address the partial assurance i.e. access and use of regional IT. - No significant changes in next 3 months that might impact. <p>This might be considered an overall “partial” confirmation rather than fully confirmed.</p>

4. Learning & Development Assurance Statement: Our Summary & Observations



Area of responsibility	Summary of assurances	Observations – so what?
<p>7. Utilisation of Assets including (People, Equipment, buildings)</p>	<ul style="list-style-type: none"> - KPI monthly, quarterly and annual reports (discussed at WMT) - Resource allocation and costing model - Summary reports to Force Training Panels (2nd) - Reports to Regional L & D Board (3rd) - Regional PCC Efficiency Board (3rd) 	<ul style="list-style-type: none"> - Positive confirmation in all cases - Use of 1st , 2nd and 3rd lines of assurance (depends on what information is used to drive discussion at regional L & D Board meeting / PCC Efficiency Board). - No significant changes in next 3 months that might impact.
<p>8. The Collaboration contributes to the delivery of each members police and crime plan.</p>	<ul style="list-style-type: none"> - KPI monthly, quarterly and annual reports (discussed at WMT) - Collaboration implementation plan - Regional L & D Board (2nd) - Regional PCC Efficiency Board (2nd) 	<ul style="list-style-type: none"> - Positive confirmation except “partial” in one case re the ability to align delivery outcomes with each of the Police & Crime Plans. This relates to the need to develop a 3 year business strategy. (see previous matter arising). At this point this might be considered a “no” response / confirmation. - Reliant on 1st and 2nd lines of assurance, no 3rd line. Re the 2nd line this depends on what information is used to drive discussion / challenge at these Boards). - 1 x action for improvement identified to address the partial assurance i.e. develop a 3 year business strategy. (see previous action.) - No significant changes in next 3 months that might impact. <p>This might be considered an overall “partial” confirmation rather than fully confirmed.</p>

As a practicing member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review 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. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

This report is supplied on the understanding that it is solely for the use of the persons to whom it is addressed and for the purposes set out herein. Our work has been undertaken solely to prepare this report and state those matters that we have agreed to state to them. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from Baker Tilly Risk Advisory Services LLP for any purpose or in any context. Any party other than the Board which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Risk Advisory Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to our Client on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Risk Advisory Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

© 2013 Baker Tilly Risk Advisory Services LLP

Baker Tilly Tax and Advisory Services LLP, Baker Tilly UK Audit LLP, Baker Tilly Corporate Finance LLP, Baker Tilly Restructuring and Recovery LLP, Baker Tilly Risk Advisory Services LLP and Baker Tilly Creditor Services LLP are limited liability partnerships registered in England and Wales, with registered numbers OC325348, OC325350, OC325347, OC325349, OC389499 and OC390886 respectively. Baker Tilly Tax and Accounting Limited, Baker Tilly Revas Limited, Baker Tilly Management Limited, Baker Tilly Business Services Limited, Baker Tilly Audit Limited and Baker Tilly CF Limited are registered in England and Wales with numbers 6677561, 6463594, 3077999, 04066924, 04045321, 06555639 respectively. All limited companies and limited liability partnerships are registered at 25 Farringdon Street, London, EC4A 4AB.

