

POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK & ASSURANCE PANEL

PAPER MARKED

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Report of	CHIEF CONSTABLE AND POLICE AND CRIME COMMISSIONER
Subject	INTERNAL AUDIT PROGRESS REPORT AND INTERNAL AUDIT ANNUAL REPORT
Date	THURSDAY 20 JANUARY 2022 – 10.00 A.M.
Author :	MR MARK LUNN, MAZARS

Purpose of Report

1. This report summarises the work that Internal Audit has undertaken in progressing the Operational Plan for the year 2021/22 and the internal audit annual report
2. Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Force's overall assurance framework and assists in preparing an informed statement on internal control.

Recommendation

3. The Panel is recommended to discuss the contents of the report.

Background

4. None

Implications

Financial: none.

Legal: none.

Equality Impact Assessment: none.

Risks and Impact: as per individual reports.

Link to Police and Crime Plan: as per audit plan

List of Attachments / Appendices

Internal Audit Progress Report

Internal Audit Annual Report

Background Papers

None

Officer to Contact

Paul Dawkins – Assistant Chief Officer (Finance & Resources): Leicestershire Police

Kira Hughes – Interim Chief Finance Officer: Office of Police and Crime Commissioner for Leicestershire



Police and Crime Commissioner for Leicestershire
Internal Audit Progress Report 2021/22

Joint Audit, Risk and Assurance Panel

January 2022

Presented to the Panel: 20th January 2022

mazars

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Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of Leicestershire Police and the Office of the Police and Crime Commissioner (OPCC) for Leicestershire and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit Leicestershire Police and the Office of the Police and Crime Commissioner (OPCC) for Leicestershire and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix A1 of this report for further information about responsibilities, limitations and confidentiality.

01 Summary

The purpose of this report is to update the Joint Audit, Risk and Assurance Panel (JARAP) as to the progress in respect of the Operational Plan for the year ended 31st March 2022, which was considered and approved by the JARAP at its meeting on 27th April 2021.

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

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

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

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

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

02 Current progress

2020-2021

Per the last update to the committee at the July meeting, of the Force and OPCC CFO's, the Collaboration Workforce Planning draft report was discussed and it was decided that the management comments provided were inadequate and therefore these have been feedback to the collaboration units to ensure the management comments are correct before finalisation of this report. Audit have discussed the comments with the new Head of the Occupational Health Unit and issued an updated report, however the final management comments are still to be received. This is being actively chased by audit and the regional collaboration manager and at the January 2022 Regional CFO meeting it was agreed Derbyshire Force CFO will take the lead in supporting the finalisation of the audit.

2021-2022

We are pleased to have issued two final report in respect of Fleet Management & Seized Property as well as issuing the draft report in respect of Core Financials and a table summarising the audits to date is provided below, with full details provided in appendix A3. Moreover, proposed dates for the completion of the remaining audits within the plan have been agreed and these are all scheduled to be completed during quarter 4, please see Appendix A1 for full details of dates for delivery.

Per the last update to the committee the Collaboration Internal Audit Plan has now been agreed by the regional CFO's, moreover the scope of each review has now been agreed as well, therefore audit will be liaising with the collaboration units to schedule the delivery of these audits. The fieldwork for the first collaboration audit of EMSOU Wellbeing has been completed and draft report will be issued shortly.

One amendment to the Collaboration Audit Plan 21/22 has been made following agreement by the regional CFO's and that is in relation to the proposed audits of EMSOT (East Midlands Special Operations Training Unit). This unit is working towards disbandment by March 2023 and therefore it was agreed to amend the focus of the audit at this unit towards assurance on the project being followed up to this point. Therefore, regional CFO agreed to defer this audit into the 22/23 Plan and to re-adjust the focus of this audit. Please see Appendix A4 for full details.

Ref	Audit area	Assurance level	Recommendations			
			F	S	H	Total
01.21/22	Recruitment	Satisfactory	1	1	1	1
02.21/22	Fleet Management	Satisfactory	-	4	1	5
03.21/22	Seized Property	Satisfactory	-	3	-	3
04.21/22	Core Financials	Draft Report				
	Total		1	8	2	11

03 Performance

The following table details the Internal Audit Service performance for the 2021/22 year to date measured against the key performance indicators that were set out within Audit Charter.

Number	Indicator	Criteria	Performance
1	Annual report provided to the JARAP	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JARAP	As agreed with the Client Officer	Achieved
3	Progress report to the JARAP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	33% (2/3)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (3/3)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	Achieved
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (4/4)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	-% (0/3)

03 Performance (continued)

To help provide further clarity on the progress and deliver in the internal audit plan below is a suggested format that summaries the deliver of each audit engagement (example of 2021/22 audit shown).

Audit	Date of ToR	Start of Fieldwork	Days' Notice	Exit meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Receive Management Comments	Final Report Issued	Time Taken to issue Final (5)
Recruitment	27-May-21	29-Jun-21	22	19-July-21	23-Aug-21	25	21-Sept-21	21	22-Sept-21	1
Fleet Management	15-June-21	28-Jul-21	31	5-Nov-21	16-Nov-21	11**	9-Dec-21	23	10-Dec-21	1
Seized Property	24-Sep-21	8-Nov-21	45	9-Dec-21	10-Dec-21	1	7-Jan-21	31	10-Jan-21	1

*Working Days

**awaited further information after exit meeting

A1 2021/22 Plan overview

Audit area	Proposed Dates	Draft Report Date	Final Report Date	Target JARAP	Comments
Recruitment		Aug 21	Sep 21	Oct 21	Final Report Issued
Fleet Management		*Oct 21	Dec 21	Jan 22	Final Report Issued
Core Financials	01-Nov-21	Dec 21		Mar 22	Draft Report Issued
Seized Property	08-Nov-21				Final Report Issued
Counter Fraud / Risk Management	02-Feb-22				Date Agreed
Commissioning	07-Feb-22				Date Agreed
Payroll	14-Feb-22				Date Agreed
Health & Safety	17-Mar-22				Date Agreed
Governance	30-Mar-22				Date Agreed
Payroll Provider	01-Apr-22				Date Agreed
Crime Data Integrity					TBC
IT: Cybersecurity					IT Audit has been in touch with Head of IT to schedule.

A2 Reporting Definitions

Assurance Level	Control Environment
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses which put some of the Organisation's objectives at risk.
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.
No Assurance:	Control processes are generally weak leaving the processes/systems open to significant error or abuse.

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

A3 Summary of Reports

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

Fleet Management

Overall Assurance Opinion	Satisfactory
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	4
Priority 3 (Housekeeping)	1

Our audit considered the following risks relating to the area under review:

Fleet Management Strategy

- There is a comprehensive and approved Fleet Management Strategy in place which is aligned with the strategic and medium / long term objectives of the OPCC and Force.
- Delivery of the Fleet Management Strategy is supported by an agreed implementation plan and there are robust monitoring arrangements in place.

Maintenance Programme

- An effective maintenance programme is in place that supports the objective of fleet vehicles being available when and where required.
- The maintenance programme is supported by an effective schedule of inspections and services.

Fleet Management System

- The Force utilises a robust fleet management system upon which a complete and up to date record of vehicles is maintained.

Procurement

- Procurement arrangements in respect of the Force's vehicle fleet demonstrate the principles of best value.

Budgets and Management Information

- Budget control processes ensure that actual spend is in accordance with the approved budget.
- Management information is available to enable effective monitoring of performance against the Fleet Management Strategy and delivery of the maintenance programme.

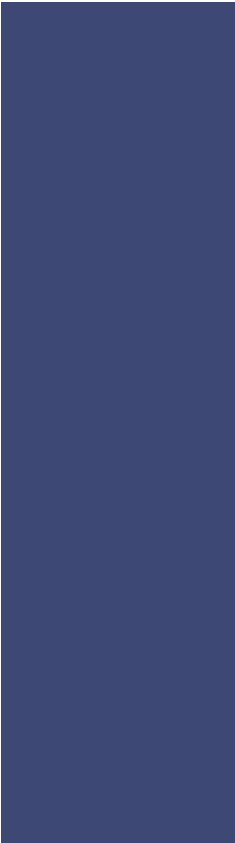
The objectives of our audit were to evaluate the adequacy and effectiveness of the Fleet Management system with a view to providing an opinion on the extent to which risks in this area are managed. In giving this assessment it should be noted that assurance cannot be absolute. The most an Internal Audit Service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control.

We are only able to provide an overall assessment on those aspects of the Fleet Management process that we have tested or reviewed. Testing has been performed on a sample basis, and as a result our work does not provide absolute assurance that material error, loss or fraud does not exist.

We raised four priority 2 (Significant) recommendation where the control environment should be improved upon. The finding, recommendation and response from the report is detailed below:

Recommendation 1 (Significant)	<p>Performance Indicators for the Fleet Management department should be developed. These should be used to assess performance against delivery of the Transport Unit Business Plan 2021/2022.</p> <p>Performance should be reported to the appropriate Force and OPCC forums on a regular basis.</p>
Finding	<p>Developing a range of performance indicators / KPIs will help to ensure that management are aware of the activity levels and performance of the Fleet Management Team.</p> <p>Audit found that there are currently no formal performance indicators / KPIs in place for Fleet Management.</p> <p>During discussions it was noted that the Transport Utilisation Board discusses performance generally and that the future update to the Tranman system should allow for performance information to be produced more effectively.</p> <p><i>Risk:</i> Under performance is not promptly identified and resolved in a timely manner.</p> <p>The objectives of the Transport Unit Business Plan and Fleet Strategy are not achieved.</p>
Response	<p>The Transport Unit will commit to creating KPI's that are meaningful, provide valuable management information and that can add value. Workshop KPI's are an important part of this. Some of the proposed KPI's will be dependent on a fully working and effective iR3 system, which has yet to be resolved, along with any process refinements. Any proposed KPI's will be taken through and ratified by TUB (Transport Utilisation Board).</p>
Timescale	<p>Head of Transport. Agreed KPI's March 22 & Implementation of KPI's June 22</p>

Recommendation 2 (Significant)	<p>It should be ensured that:</p> <ul style="list-style-type: none"> • Where a vehicle has a missing or non-functional black box, this is resolved promptly. • A process is put in place to allow for the mileage of covert vehicles to be made available promptly upon request. • A vehicle servicing policy or procedure document should be created, this should include the mileage guidelines for servicing, information around exceptions such as the allowed leeway in mileage, and how covert vehicles are dealt with.
Finding	<p>The Force fleet is required to be serviced in accordance with mileage guidelines, this is generally every 6000 and 12000 miles, unless there is a need to service the vehicle earlier than this.</p> <p>The iR3 system tracks vehicles via GPS and produced daily reports of vehicles due for servicing. If due for servicing, the person responsible for the vehicle is</p>



contacted via phone or email by the reception team to bring the car in for servicing. Once the vehicle has been brought in, the servicing will be booked into the Tranman system.

Audit testing of a sample of 20 vehicles from the system to confirm compliance with the servicing schedule found:

- In 11/20 vehicles sampled, servicing had been carried out within the mileage guidelines
- In one case the mileage was 6254 miles, however audit was informed that there is usually a 200-300-mile leeway.
- In 3/20 sampled, the black box was not functioning or had not been installed and it was not possible to determine whether servicing had been carried out within guidelines.
- 6/20 sampled related to covert vehicles and the current mileage is only available upon request. During discussions with management it was stated that due to government guidelines, covert vehicles should not be fitted with tracking systems.

At the time of the audit, a walkthrough of the iR3 system found that no vehicles are currently marked as 'red', which would indicate that they are overdue for servicing.

Risk: Vehicles are not maintained in line with agreed protocols increasing the risk of unsafe vehicles being in use by the Force.



Response

The rollout of the new Astra box tracking system is underway with an expected completion date of around early March 2022. Leic IT, LBA and Civica are working to resolve the issues around iR3 and at this point should have a fully operational system in place. A fully functioning tracking system along with the replication of the vehicle service schedule within iR3 will overcome potential issues with service intervals being missed.

Vehicles that do not have tracking systems fitted, covert/surveillance vehicles, have tended to adhere to the appropriate service regime but it is recognised that a clearer defined process for reporting mileage will help avoid missing any service intervals.

An appropriate servicing guideline document will be created for submission and ratification by TUB



Timescale

Head of Transport

Replication of iR3 Vehicle Service Schedule – March 2022 (in line with Astra box rollout)

Mileage reporting process established for non-tracked cars – March 2022

Servicing guideline document submitted to TUB – April 2022

<p>Recommendation 3 (Significant)</p>	<p>The processes and procedures to be followed when undertaking procurement activities should be formally documented.</p> <p>This document should be reviewed on an annual basis and updated when necessary, this should be recorded in a document attributes section detailing the person responsible for updating it, approval, and the date of the next review cycle.</p> <p>The Force should ensure that all supporting documentation in relation to procurement activities is retained and readily accessible in order to demonstrate compliance with procurement procedures.</p>
<p>Finding</p>	<p>Audit were informed that there are procedures in place regarding procurement and commissioning at the Force's transport department, and whilst the process to be followed was described to audit, these are not documented procedures.</p> <p>When the Force needs to replace a vehicle or buy additional vehicles the Head of Transport identifies vehicles from the Crown Commercial Services website and obtains quotes from the manufacturer. The Transport Office Manager produces an order request which receives a formal sign-off. The order is then raised.</p> <p>However, these procedures have not been documented in an official format. Due to this, it is difficult to determine whether value for money has been embedded within these procedures.</p> <p>Moreover, Audit also reviewed a sample of 8 vehicle purchases in order to confirm the process was followed. It was found that in 3/8 cases the request form and quotations were not available for review.</p> <p><i>Risk:</i> Staff are not aware of the procurement processes to be followed which could lead to the Force and OPCC not achieving the best value for money.</p> <p>The Force is not able to demonstrate compliance with its procurement procedures.</p>
<p>Response</p>	<p>The revised process for vehicle procurement was introduced to provide a clearer audit trail. Every single request now includes the request form, formal quotation and the registration number of the vehicle being replaced – linking it to the agreed and funded replacement plan. Any missing documentation may have been prior to its introduction.</p> <p>All vehicles are purchased through either the BLC or CCS framework where discounts have already been agreed at a National level. We therefore do not go through a tender process which negates the risk of not achieving VFM.</p> <p>A review of the purchase process is to be undertaken with the procurement department. This will then be documented and will include the Force's vehicle replacement criteria.</p>
<p>Timescale</p>	<p>Head of Transport. March 22</p>

<p>Recommendation 4 (Significant)</p>	<p>The Force should ensure annual business plans are aligned to the overall Transport Strategy.</p> <p>The Force should review how it will report on delivery of the 'eco-efficient transport solutions'.</p>
<p>Finding</p>	<p>The Leicestershire Police Transport Strategy 2020-23 states the aim of having an 'eco-efficient transport solution' and includes the ways in which it will reduce carbon emissions and keep running costs minimised.</p>

	<p>However, the goal of reducing carbon emissions is not reflected in the Transport Unit Business Plan 2021/22.</p>
Response	<p>The annual Transport Unit business plan is largely aligned to the Transport Strategy.</p> <p>The strategy of an Eco-efficient transport strategy has to be balanced against the needs of the police force and its operational requirements, appropriate vehicles in the marketplace, infrastructure and budget considerations.</p> <p>As part of the vehicle procurement strategy adopted through discussions with force fleet leads and Transport User Board, the decision was made to move away from diesel vehicles for general response vehicles. The need for inclusion of this target in the Transport Unit business plan is noted and will form part of future plans. Reporting around the environmental impact of the fleet was withdrawn as accurate data on vehicle use was not available. This will be reinstated when the tracking system roll out has been completed and accurate data can be referenced.</p> <p>Reducing the carbon emissions associated with the force's fleet is included within the draft environment and sustainability enabling strategy</p>
Timescale	<p>Head of Transport. March 22</p>

We also raised one recommendation of a housekeeping nature that was in relation to user access of the fleet management software system Tran Man. Our review noted three users of the system had actually left the Force and we therefore recommended that A review of user roles within Tranman should take place, and a new standardised set of user roles should be implemented.

Seized Property

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

Our audit considered the following risks relating to the area under review:

Policies, Procedures and Training

- Policies and procedures are in place to ensure that cash/property detained is dealt with in accordance with relevant legislation and the Force's policies and procedures.
- Suitable training is provided to officers and staff to ensure that they are aware of requirements when dealing with seized property.
- An appropriate insurance policy for the handling, retention and movement of cash/property is in place.

Receiving and Recording

- Cash is counted in a secure and controlled environment, with an appropriate level of independent verification.
- Cash/property initially seized is accurately recorded on the property system in line with relevant procedures.
- Appropriate mechanisms are in place to accurately record the movement and disposal of cash/property.

Security Arrangements

- Cash/property is stored securely, with restricted and controlled access to nominated officers and staff.
- Cash/property is transported securely by the appropriate number of authorised officers or staff in line with procedural and insurance requirements.

Disposal of Property

- Physical cash/property is only retained by the Force for the necessary period of time.
- Property is disposed of in an appropriate manner and evidence of the reasons for and method of disposal is retained for confirmation.
- Authorised officers or staff provide approval for the disposal of property in line with relevant procedures.

Property Management

- An appropriate safe audit regime is in place to identify breaches of agreed procedure and confirm cash/property stored.
- Mechanisms for the storage and monitoring of high value items at the Force are in place.

Management Information



- The Force have appropriate reporting tools in place to monitor current and future levels of capacity within the storage space available.
- The Force have appropriate plans in place for the future capacity and provision of seized property.

The objectives of our audit were to evaluate the adequacy and effectiveness of the Seized Property system with a view to providing an opinion on the extent to which risks in this area are managed. In giving this assessment it should be noted that assurance cannot be absolute. The most an Internal Audit Service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control.

We are only able to provide an overall assessment on those aspects of the Seized Property process that we have tested or reviewed. Testing has been performed on a sample basis, and as a result our work does not provide absolute assurance that material error, loss or fraud does not exist.

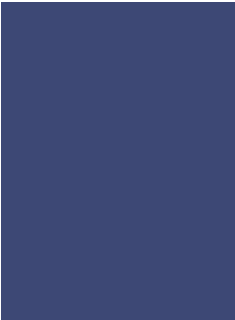
We raised three priority 2 (Significant) recommendation where the control environment should be improved upon. The finding, recommendation and response from the report is detailed below:

<p>Recommendation 1 (Significant)</p>	<p>Leicestershire should provide further training to EPAT, Officers and Temporary Staff in order to minimise these discrepancies going forward.</p> <p>A focus should be given to addressing the issues noted at the Beaumont Leys temporary store.</p>
<p>Finding</p>	<p>The Property Management Policy states that the officer seizing the asset (OBI) is responsible for ensuring it is booked onto Niche, with the Officer in the Case (OIC) ensuring that the seized asset is appropriately maintained, packaged and stored. Where property is removed from any storage location, the item must always be updated on Niche by the Officer moving the item.</p> <p>Audit carried out testing at EPAC and two temporary stores (Beaumont Leys and Euston Street) to confirm property movements had been accurately recorded on the Niche system. We tested a total of 189 items and noted the following issues:</p> <ul style="list-style-type: none"> • Beaumont Leys (Firearms Safe) - 1 additional item • Beaumont Leys (Freezer) - 5 missing items • Beaumont Leys (FOE Safe) - 9 missing items • Euston Street (Freezer) - 2 missing items • Headquarters (Main Store) - 2 missing items • Headquarters (Drug Store) - 1 missing item <p>Through conversation with management, we noted the common key causes for the above missing items:</p> <ul style="list-style-type: none"> • Officers and temporary staff failing to upload receipts to Niche, • Evidential Property Officers missing the item when the entry was updated, or not removing the item from Niche when it has been disposed of, • Duplicate entries being inputted on Niche, and • Wrong store locations being inputted on Niche <p>Full record of testing was provided. On the whole level of accuracy was higher than in the previous audit however one temporary store did not perform well.</p> <p>Risk: Ineffective and inefficient working practices being carried out causing</p>

	inaccuracies within the Property Management System
Response	<p>Training inputs are required across three specific areas.</p> <ol style="list-style-type: none"> 1. EPAT. This training will involve System Training sessions and individual staff performance monitoring. 2. LSTO's and the PCSO's who provide cover at the FEO's. <p>An input will be given by the EPAT Team at the next LSTO team meeting – May 2022. Webinars will be conducted by the Training Academy. These will focus on the importance of accurate system updating including a refresher in the process that is required when items are returned to the owner.</p>
Timescale	<ol style="list-style-type: none"> 1. 31/3/22 Amie Peplow EPAT Manager 2. 31/3/22 EPAT Manager assisted by the Academy (Matt Craig & Melissa Tarbuck)

Recommendation 2 (Significant)	<p>Leicestershire should develop a formal audit plan in order to ensure that all main store items are audited in line with the Property Management Policy</p> <p>Leicestershire should also review the current approach to property audits at the EPAC, to ensure policy can be adhered</p>
Finding	<p>The EPAC Team have a process in place for completing audits of EPAC, as well as the strong rooms, freezers, firearms and ammunition stores at the main store.</p> <p>However, we noted that the audit within the main store area is currently completed on an ad-hoc basis dependant on staff capacity and through overtime. Whilst the Property Management Policy states that these rolling audits will occur for all areas on an at least annual basis. We noted that Leicestershire's audit regime has been hindered due to the impact of Covid-19 and the associated staff restrictions, as well as by the movement of property to EPAC in late 2019. As such, we have been unable to determine if the rolling audit has been completed for each area within the annual timeframe and were unable to be given a quantifiable amount of the storage locations that have been audited within the last 12 months.</p> <p>Furthermore, we noted that Leicestershire do not currently have a formal audit plan in place to ensure the rolling audits are operating effectively.</p> <p>Risk: Ineffective audit process fails to identify inaccuracies and errors within the main property store in a timely manner.</p> <p>Opportunities to highlight weakness and issues through audit are missed.</p>
Response	<ol style="list-style-type: none"> 1. A formal audit plan is in place and the process included within the Evidential Property Management Procedure. 2. Recruitment of 3 FTC Property Staff is in progress. Once these staff are trained it will allow for the weekly audit to be included within the staff rota. 3. The Evidential Property Review will cover the audit capacity within the current establishment. Recommendations will be formulated on conclusion of the review.
Timescale	<ol style="list-style-type: none"> 1. Complete. EPAT Manager 2. 30/06/22 EPAT Manager 3. 31/03/22 EPAT Manager & the SSD SLT

<p>Recommendation 3 (Significant)</p>	<p>EPAT should communicate with The Academy to develop an appropriate and proportionate approach to training for all Officers.</p> <p>This could include but not be limited to: -</p> <ul style="list-style-type: none"> • A set period for refresher training. • Targeted training when poor performance by an individual are identified. • A cyclical approach of team training across the different area of the Force.
<p>Finding</p>	<p>Formal training is provided to Officers in relation to seized property by The Academy (Leicestershire’s internal Learning & Development Team). EPAT provide additional training and support to officers and support staff including highlighting the correct processes and procedures, through the use of Latest News Articles on the intranet and regular conversations with staff when issues are raised.</p> <p>Through conversation with The Academy, we were informed that the only training currently provided to officers in relation to seized property is done upon induction and no refresher training is provided.</p> <p>We performed an analytical review of all seized property training provided to Officers and noted:</p> <ul style="list-style-type: none"> ▪ 202 officers have no record of receiving training in relation to seized assets ▪ On average, Officers last received training in relation to seized property 11.5 years ago <p>Whilst it is appreciated that Officers are subjected to a large amount of training, the audit noted a number of instances of the incorrect processing of seized property, with the primary cause being that of human error.</p> <p>In addition to the issues noted in recommendation 1, audit reviewed a sample of 25 seized cash items and noted one instance where the procedures in relation to the counting of seized cash assets within the Property Management Policy were not followed. In this case, the witness officer for the cash count was not noted on either the exhibit or Niche (P2100072010).</p> <p>Therefore, consideration of the right approach for training and the associated content needs to be addressed.</p> <p>Risk: Ineffective and inefficient work practises are being carried out, leading to potential property loss and a reduction in value for money</p> <p>Leicestershire are susceptible to fraud in the counting and storage of cash assets</p>
<p>Response</p>	<p>1.EPAT has communicated with the Academy. A review of the course content for the new recruits and operational staff has commenced and it will be upgraded to include a specific scene management section and training around RRD of evidence. The system management and accuracy of this will also be taught at the stage by the IT Trainers.</p> <p>Short videos will be made to bridge the gaps in the skills training for the serving officer’s and operational staff. Evidence Management is not mandatory training governed by the College of Policing or linked to an accreditation. Skills training is managed by the LPD and CAID directorates. Any changes in legislation or guidance will be included in the directorates skills training sessions. This will be open-ended and orchestrated by the EPAT Manager.</p> <p>Mandated NCALT type training will be designed and developed to ensure that the</p>



Timescale

recent changes in packaging and retention will be covered. A record of who has completed this training will be held.

2. NPO training has commenced and is running between November 21 and January 22. The common key causes are included.

3. EPAT will keep a record of the prolific offenders, with escalation to the individuals Inspector or subsequent supervisor with training recommendations to support the escalation after the 2nd occurrence. This has been included within the Evidential Property Procedure

1. 31/3/22 EPAT Manager assisted by the Academy (Matt Craig & Melissa Tarbuck) & 31/6/22 EPAT Manager assisted by the Academy (Collette Porter)
2. Complete. EPAT Manager
3. Complete. EPAT Manager

A4 Collaboration Audit Plan 21/22 Progress

Audit area	Forces	Status
EMSOT Risk Management	Leics, Lincs, Northants	As noted in section 02 EMSOT audits to be adapted and deferred into 22/23
ESMOT Business Plan	Leics, Lincs, Northants	As noted in section 02 EMSOT audits to be adapted and deferred into 22/23
EMSLDH Governance	Derby, Leics, Northants, Notts	Scheduled for 28 th February
EMCJS Performance Management	Leics, Lincs, Northants, Notts	Scheduled for 6 th April
EMSOU - Business Continuity	Five Force	Scheduled for 7 th March
EMSOU - Wellbeing	Five Forces	Fieldwork is complete and draft report to be issued shortly
EMSOU Risk Management	Five Forces	Scheduled for 24 th March
Asset Management (EMCJS)	Leics, Lincs, Northants, Notts	Scheduled for 6 th April

A5 Statement of Responsibility

We take responsibility to Leicestershire Police and the Office of the Police and Crime Commissioner for Leicestershire 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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Registered office: Tower Bridge House, St Katharine's Way, London E1W 1DD, United Kingdom. Registered in England and Wales No 0C308299.

Contacts

David Hoose

Partner, Mazars

david.hoose@mazars.co.uk

Mark Lunn

Internal Audit Manager, Mazars

mark.lunn@mazars.co.uk

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