

APOLICE & 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
Date	27 APRIL 2022 – 13:30 PM
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 ended 31st March 2022
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- Appendix A

Background Papers

None

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

Joint Audit, Risk and Assurance Panel

April 2022

Presented to the Panel: 27th April 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

We are pleased to confirm that the Collaboration Workforce Planning audit has been issued as final. See Appendix A3 for full details.

2021-2022

We are pleased to have issued two final reports in respect of Core Financials and Payroll with full details provided in Appendix A3. We have also issued Counter Fraud & Collaboration EMSOU Wellbeing reports in draft as well. As noted in the last update to the panel the fieldwork for the remaining audits of Health & Safety and Governance have taken place in March and the draft reports will be issued shortly, please see Appendix A1 for full details of dates for delivery.

There has been a number of amendments to the original internal audit plan for 21/22 as highlighted below, but these have come through regular communication between internal audit and management and reflect the changing environment that the Force & OPCC have operated in over the financial year. The table below highlights the amendments to the plan:

Leicestershire 2021/22 Audits	Status
Crime Data Integrity	At the time this audit was included in the plan the Force were anticipating an inspection from HMICFRS. This inspection took place earlier than anticipated and therefore it was decided the audit was no longer required due to the assurance that was received from another source.
Commissioning	Due to staff changes in the OPCC this audit was requested to be deferred into the 22/23 plan.
Payroll Provider	Due to a change in provider during the year it was decided to defer this audit into the 22/23 plan and include more audit days to carry out a more detailed review of the new arrangements in place.

There have also been some amendments to the Collaboration Audit Plan 21/22 following agreement by the regional CFO's. The first amendment 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's agreed to defer this audit into the 22/23 Plan and to re-adjust the focus of this audit. The second amendment is in relation to three audits – EMSLSDH Governance, EMSOU Risk Management and EMSOU Business Continuity – that were scheduled to be

delivered during March 2022. Unfortunately, due to a staff leaver at Mazars we have had to reschedule the delivery of these audits to May 2022. Again, in agreement with the regional CFO's they have agreed to defer these audits into the 22/23 plan. In addition, the planned audits of EMCJS Performance Management and EMCJS Asset Management were cancelled due to the ongoing changes at that unit.

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	Significant	-	1	1	2
05.21/22	Payroll	Significant	-	-	-	-
06.21/22	Counter Fraud	Draft Report				
07.21/22	Health & Safety					
08.21/22	Governance					
09.21/22	IT Cyber Security					
	Total			1	8	2

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.	66% (4/6)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (5/5)
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% (7/7)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	-% (0/5)

03 Performance (continued)

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
Core Financials	24-Sept-21	1-Nov-21	38	2-Feb-22	3-Feb-22	1	10-Feb-21	8	11-Feb-21	1
Payroll	6-Oct-21	14-Feb-22	90	21-Mar-21	31-Mar-21	8	8-Apr-21	6	8-Apr-21	0
Counter Fraud	25-Jan-22	9-Feb-22	11	1-Apr-21	11-Apr-21	6				
Governance	21-Feb-22	15-Mar-22	16							
Health & Safety	21-Feb-22	24-Mar-22	23							

*Working Days **awaited further information after exit meeting

A1 2021/22 Plan overview

Audit area	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	Dec 21	Feb 22	Apr 22	Draft Report Issued
Seized Property	Dec 21	Jan 21	Jan 22	Final Report Issued
Counter Fraud / Risk Management	Apr 22	Apr 22		Draft Report Issued
Commissioning	n/a	n/a	n/a	Deferred
Payroll	Mar 22	Apr 22	Apr 22	Date Agreed
Health & Safety				Fieldwork Ongoing
Governance				Fieldwork Ongoing
Payroll Provider	n/a	n/a	n/a	Deferred
Crime Data Integrity	n/a	n/a	n/a	Cancelled
IT: Cybersecurity				Fieldwork Ongoing

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 2020/21 Internal Audit Plan:

Collaboration Workforce Planning 20/21

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

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

- Governance arrangements for Workforce Planning are clearly defined, including roles and responsibilities, risk management processes, decision making and reporting arrangements.
- The collaboration has controls in place to ensure resources are prioritised for the current level of demand for the unit and appropriate actions plans are put in place to reallocate resources as required.
- There are robust succession planning processes in place which identify and develop officers and staff and provide structured opportunities for secondments and promotions for employees who are prepared to assume these roles as they become available.
- Key roles are identified within the organisation and relevant succession plans are put in place to address these.
- There are robust monitoring processes in place to ensure that the Force has up to date and accurate Establishment data in place.
- The collaboration unit regularly undertakes skills analysis to identify any areas of concern, with appropriate action plans put in place to address them.
- The collaboration unit regularly analyses its existing workforce and have a variety of models in place that identify key risks across the workforce
- There is regular communication between the collaboration unit and the respective Forces in regard to any risks associated with the existing workforce and plans are put in place to mitigate the risk.

The objectives of our audit were to evaluate the adequacy and effectiveness of the workforce planning systems 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.

As part of the review, we carried out an audit of the process in place across the region in respect of Workforce Planning within a sample of collaboration units agreed by the CFOs – East Midlands Special Operations Unit – Serious Organised Crime (EMSOU-SOC), East Midlands Special Operations Unit – Forensic Services (EMSOU FS) and East Midlands Collaborative Human Resources Service – Occupational Health Unit (EMCHRS-OHU).

We have raised two priority 3 recommendations of a more housekeeping nature. To provide the JASP with full details of each recommendation and management response these are detailed below:

Recommendation 1 (Priority 3)	<p>To prevent the negative impacts from late cancellation of cohorts on EMCHRS OHU workforce planning.</p> <ul style="list-style-type: none"> • Communications between the Force's and OHU should be improved.
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	<ul style="list-style-type: none"> Where OHU have to deal with last minute changes, a lesson learned review should take place to prevent reoccurrence.
Finding	<p>During discussions regarding demand planning in the Occupation Health Unit, it was noted that the unit regularly receives notification of cancelled and/or delayed cohorts, notification of new cohorts and receives required information for processing and appointments within short timescales.</p> <p>This impacts the ability of the Unit to properly profile upcoming demand on the Unit and then ensure an appropriate level of resource is in place and allocated in response. Additionally, it can cause an over reliance on bank staff to fill peaks in demand, which does not provide strong value for money where using employed staff is generally a more efficient use of funds.</p> <p>Whilst there is no easy solution to this due to the nature of police recruitment the risks could be further reduced through improved communication between the OHU and Force's. Secondly through reviewing where and why things have gone wrong this will allow continuous improvement to be built into the process.</p> <p>This would minimise the financial impacts of an over reliance on bank staff by making demand profiling less immediate. It would also minimise any impact on the Unit's, and ultimately the Force's, reputation from pulling out of agency employment and staff assignments at short notice – something that has been attributed to high turnover rates in the Unit with Occupation Health Nurses.</p> <p><i>Risk:</i> Unit is unable to appropriately plan and/or profile for service demand.</p>
Response	<p>Communication is already improved and will be maintained as discussed in the meeting with the authors in October 202. (Already Done)</p> <p>If there are issues a lesson learnt review will be instigated as required.</p>
Responsibility / Timescale	<p>Review will be a collaboration with recruitment and OH and facilitated as required. / T Stacey</p>

Recommendation 2 (Priority 3)	<p>EMSOU SOC should ensure that an intranet site and/or SharePoint site is in place for staff and officers to access shared information, including job descriptions and person specification for roles within the unit to allow for workforce planning.</p>
Finding	<p>: As part of the audit review into the identification of key roles and processes for succession planning, audit noted that job descriptions and person specifications were important documents needed for this process.</p> <p>While it was noted that most roles in the units reviewed had job descriptions and person specifications in easily accessible locations, it was noted that there was no such location for EMSOU SOC.</p> <p>It was noted in discussions that job descriptions and person specifications for police staff were held on the Leicestershire Police intranet but that the equivalent for officers were not held on an intranet site.</p> <p>Additionally, while the Leicestershire Police intranet should be accessible for all police staff (who are ultimately employed by the OPCC), officers are still employed by their home force and as such may not have access to this intranet portal.</p> <p><i>Risk:</i> Effective succession planning is not in place for key roles.</p>
Response	<p>There is a piece of work being led by Andrew Price and Jack March on intranet and internet development. The complexities of an EMSOU intranet are being</p>



scoped. Staff have undertaken a survey in relation to content and further deep dive workshops are being arranged.

Responsibility /
Timescale

Andrew Price
Apr 22

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

Core Financials 21/22

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

The objectives of our audit were to evaluate the adequacy and effectiveness of the Core Financial 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 Risk 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.

Based upon the scope and objectives we have provided a summary of the results of this audit, categorised into each area of the review undertaken. As these are reviewed on a cyclical basis audit have provided the previous Core Financial audit findings to show a comparison.

Key control area	March 2021		December 2021	
	Assessment	Level of issue	Assessment	Level of issue
General Ledger				
Journals	Control effective	No issues noted	Control effective	No issues noted
Management Accounts	Control effective	No issues noted	Control effective	No issues noted
Reconciliations	Control effective	No issues noted	Control effective	No issues noted
Cash, Bank & Treasury Management				
Receipts of Cash & Cheques	Control Effective, except for	Housekeeping	Control effective	No issues noted
Cash Flow	Control effective	No issues noted	Control effective	No issues noted
Investments	Control effective	No issues noted	Control effective	No issues noted
Borrowing	Control effective	No issues noted	Control effective	No issues noted
Payments & Creditors				
New Suppliers	Control effective	No issues noted	Control effective	No issues noted

Key control area	March 2021		December 2021	
	Assessment	Level of issue	Assessment	Level of issue
Supplier Amendments	Control effective	No issues noted	Control effective	No issues noted
Payments	Control effective	No issues noted	Control effective	No issues noted
Goods / Service Receipts	Control effective	No issues noted	Control effective	No issues noted
BACS Processing	Control effective	No issues noted	Control effective	No issues noted
Income & Debtors				
New Debtors	Control effective	No issues noted	Control effective	No issues noted
Invoices Raised	Control effective	No issues noted	Control effective	No issues noted
Other Income Streams	Control effective	No issues noted	Control effective	No issues noted
Credit Notes	Control effective	No issues noted	Control effective	No issues noted
Debt Management	Not tested at this review		Control effective, except for	Significant
Write Offs	Not tested at this review		Control effective	No issues noted
Other (Cross Cutting Themes)				
Policies, Procedures & Guidance	Control effective	No issues noted	Control effective	No issues noted
System Access	Control effective, except for	Housekeeping	Control effective	No issues noted
Fraud Prevention	Not tested at this review		Control effective, except for	Housekeeping

We raised one 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>Leicestershire should ensure greater compliance with the debt recovery procedures in place at the Force.</p> <p>This could be achieved in a number of ways including but not limited to: -</p> <ul style="list-style-type: none"> - Staff Communication - Staff Training <p>Audit spot checks on debts to ensure compliance with procedures</p>
Finding	<p>per the Credit Control Policy, Agresso sends reminder letters at different intervals past the invoice due date (Letter 1 – 15 days after due date of the invoice, Letter 2 – 30 days after 1st reminder, Letter 3 – 7 days after 2nd reminder).</p> <p>In addition to this, Leicestershire staff members are responsible for the chasing of debts for the following timeframes:</p> <ul style="list-style-type: none"> • 28 – 60 Days past due date – Finance Operations Clerks will

	<p>chase debts every two weeks</p> <ul style="list-style-type: none"> • 60 – 90 Days past due date – Finance Operations Administrator will chase debts on a weekly basis • 90+ Days past due date - Finance Operations Administrator will continue chase debts on a weekly basis and inform the Head of Finance <p>We reviewed a sample of 10 aged debts from April 2021 to ensure that Leicestershire are chasing debts effectively. We noted:</p> <ul style="list-style-type: none"> • Two instances where currently outstanding debts had been chased, however they had not followed the timeframes stipulated in the Credit Control Policy • Five instances where the debt had been repaid, however no chasing of the debts had occurred outside of the automated reminder letters, with payments occurring between 31 and 134 days after the invoice due date. • Two instances where the debt is currently outstanding, and no chasing has occurred, with payment being 87 and 128 days overdue at the time of the audit
Response	<p>Management were aware that debt chasing had not been undertaken due to limited resources, though, at the time of the audit the total outstanding debt over 28 days was in a similar position to the same time last year, so the lack of capacity to chase the debts has not affected the overall debt position.</p> <p>In terms of risk – 96% of the outstanding debt related to other Police Forces / Public Bodies hence minimal risk.</p> <p>The limited resources was due to the loss of key members of staff in the Finance Operations Team but following the recruitment and training of new finance staff - arrangements are now in place to resume the debt recovery procedures as per the policy.</p>
Timescale	<p>April 2022</p> <p>Samantha Lamb (Senior Accountant)</p>

We also raised one recommendation of a housekeeping nature that was in relation to user access of the finance system. Our review noted the quarterly process for removing users access to the system had not taken place for some time. Management agreed with the recommendation to ensure this regular process is re-established.

Payroll

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

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

Payroll

- New employees appropriately vetted new joiners are completely, accurately, validly and timely added to the payroll at the rates of remuneration per the contracts of employment.
- Employees taking leave of the organisation's employment are completely, accurately, validly and timely removed from the payroll and outstanding commitments to both parties to the contract of employment are accurately and validly made to prevent complications arising after the termination of the employment
- Variations and adjustments to the payroll are reviewed and scrutinised prior to payment.
- Deductions, both statutory (PAYE & Pension) and voluntarily made (requests), are completely, accurately, validly and timely made in line with the contracts of employment and legislative requirements
- Expenses Payments to staff are accurately, validly and paid in a timely manner
- Overtime Payments to staff are accurately, validly and paid in a timely manner
- Payroll information is completely, accurately, validly and timely produced and secured to allow for effective monitoring and decision making in line with management requirements;

Other (Cross Cutting Themes)

- Procedures and policies in place and have been communicated to all relevant staff.
- Systems and data are adequately protected to reduce the risk of them being open to abuse.
- Audit will perform all tests with fraud prevention in mind but specific areas to be further considered:
 - Comparison of employee bank details and supplier details
 - System processing outside of expected working hours

The objectives of our audit were to evaluate the adequacy and effectiveness of the Payroll systems 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 Payroll 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 have identified no areas where there is scope for improvement in the control environment and also confirmed the recommendations raised in last years review had been implemented and were operating as intended.

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	As noted in section 02, deferred to 22/23. To take place in May
EMCJS Performance Management	Leics, Lincs, Northants, Notts	As noted in section 02, cancelled
EMSOU - Business Continuity	Five Force	As noted in section 02, deferred to 22/23. To take place in May
EMSOU - Wellbeing	Five Forces	Draft Report Issued
EMSOU Risk Management	Five Forces	As noted in section 02, deferred to 22/23. To take place in May
Asset Management (EMCJS)	Leics, Lincs, Northants, Notts	As noted in section 02, cancelled

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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