



Office of the Police & Crime Commissioner for Leicestershire
and Leicestershire Police

Internal Audit Progress Report 2023/24

Audit Committee – 26th October 2023

Prepared by: Mazars LLP

Date: October 2023

Contents

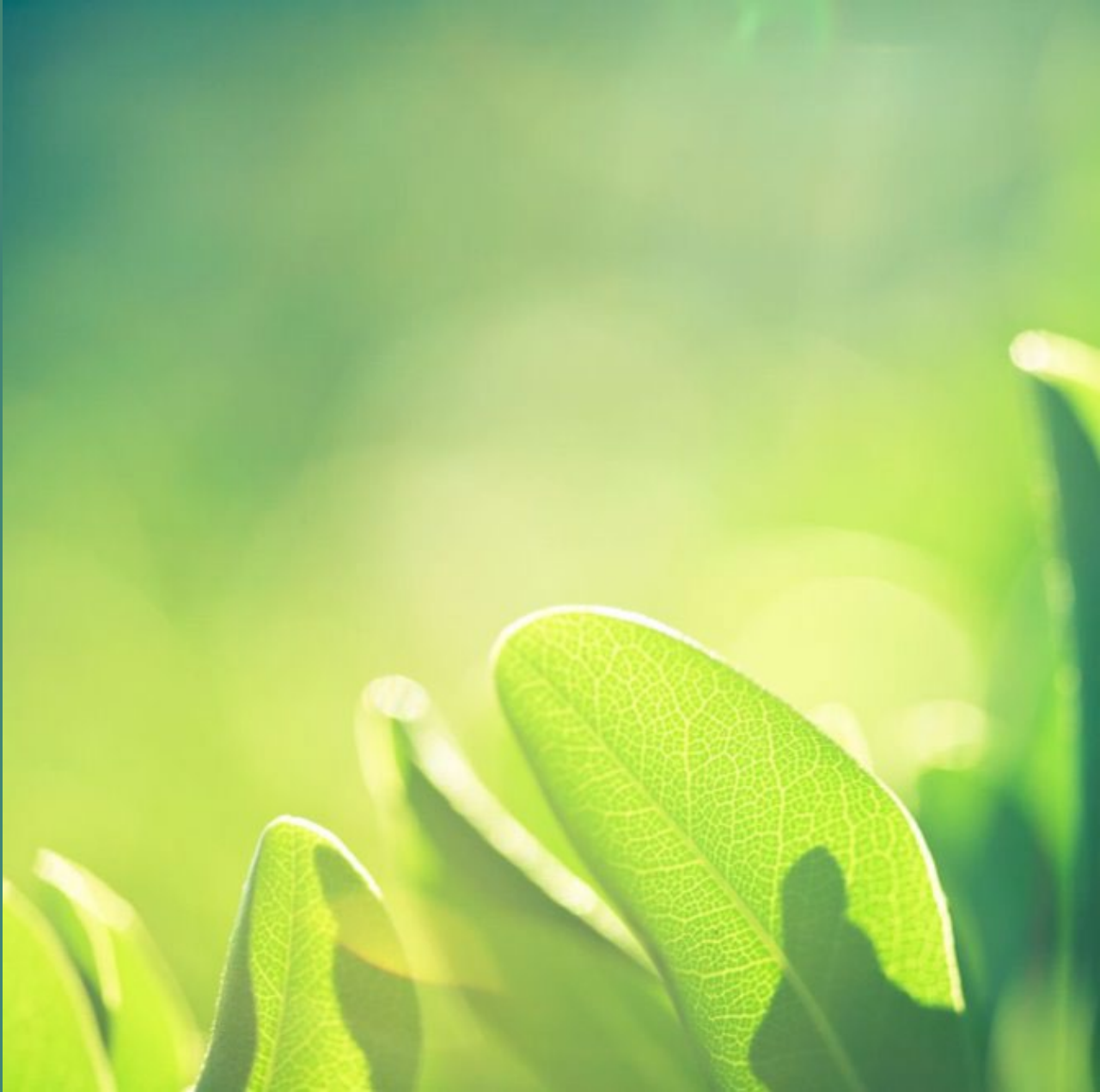
- 1 Introduction
- 2 Progress to Date
- 3 Appendices 1 to 4
- 4 Statement of Responsibility

Status of our Reports

Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of the Leicestershire Police and the Officer of the Police & 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 the Leicestershire Police and the Officer of the Police & 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 on the final page of this report for further information about responsibilities, limitations and confidentiality.



01

Section 01: **Introduction**



Introduction

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 31st March 2024, which was considered and approved by the JARAP at its meeting on 17 April 2023.

Responsibility for a sound system of internal control rests with the Police & 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.

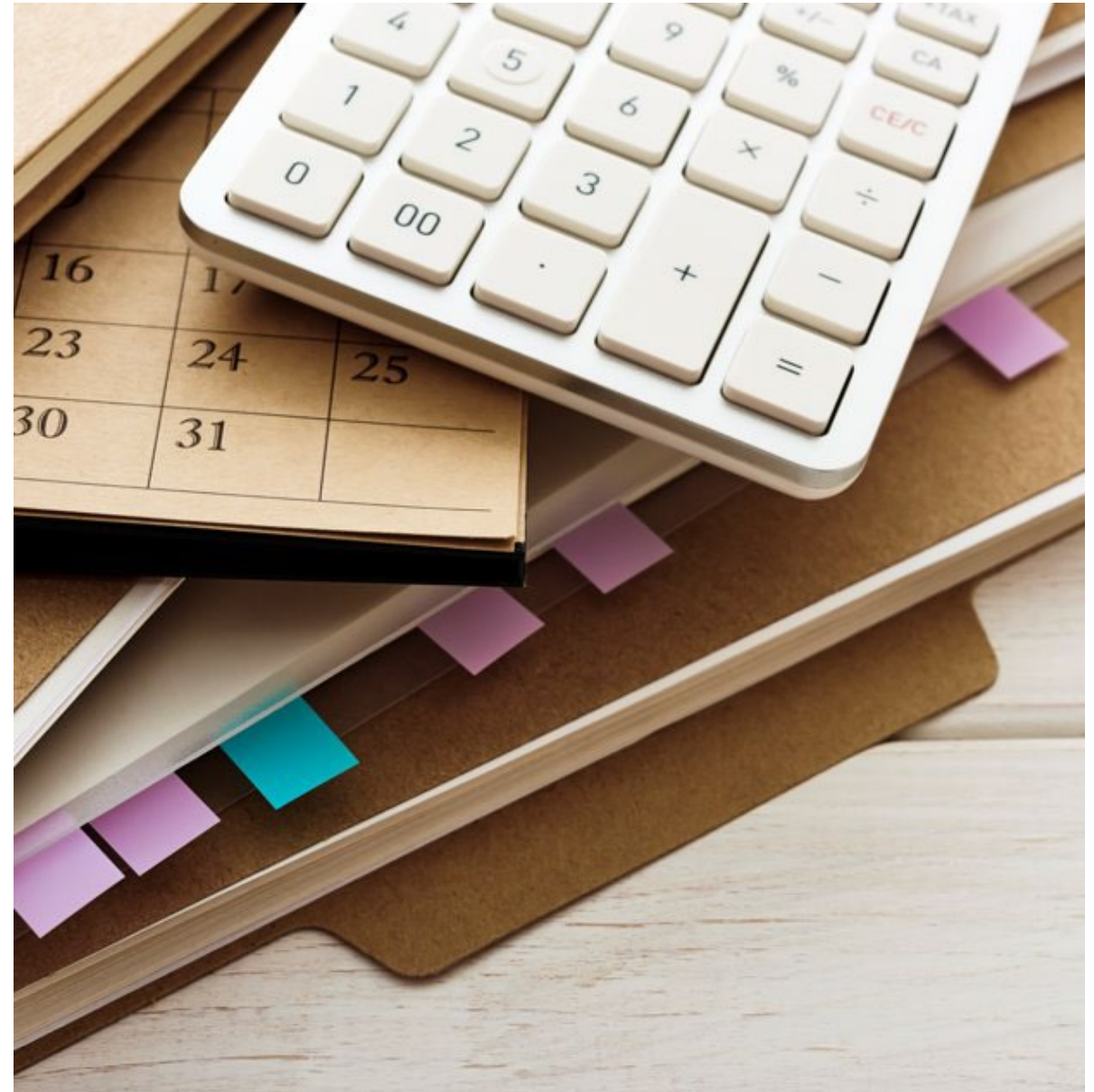
Our work is delivered in accordance with the Public Sector Internal Audit Standards (PSIAS).

Background

The purpose of the internal audit plan is to identify the work required to achieve a reasonable level of assurance to be provided by Mazars LLP in compliance with the Public Sector Internal Audit Standards (PSIAS).

The Police & 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 & 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.



02

Section 02:

Progress to Date

Progress to Date

We have issued the following 2022/23 Final Reports since the last meeting of the Audit Committee:

- Workforce Planning (**Satisfactory**)
- Contract Management (**Limited**)
- Partnerships (DV) (**Limited**)
- IT Strategy (**Satisfactory**)
- Environmental Strategy Review (Advisory)

We have issued the following 2022/23 Collaboration Final Reports since the last meeting of the Audit Committee:

- Collaboration: EMSOT Closedown (**Limited**)
- Collaboration: Digital Currency (**Satisfactory**)
- Collaboration: Performance Management (**Satisfactory**)

We have issued the following 2023/24 Final Report since the last meeting of the Audit Committee:

- Estates Management (**Moderate**)

Progress against the 2023/24 Internal Audit Plan is shown in Appendix 1



Progress to Date (Continued)

All the audits within the 2022/23 Internal Audit Plan including the Collaboration Audit Plan were completed in time for the Annual Report and Head of Internal Audit Opinion to be presented to the August 2023 meeting of the JARAP.

We have begun delivery of the 2023/24 audit plan and the first final internal audit report in respect of Estates Management is included in this report.

The dates for several of the other audits in the plan have been agreed including Core Financials, Payroll and Risk Management in October and November. Whilst we are still working to agree the dates for the rest of the audits in the plan, we have provided an indicative month of each audit in the IA plan and will continue to update the committee at each meeting as to the status. The current schedule has been designed for an even spread of audits across the year to prevent a back loaded plan as occurred during 2022/23, with reasons for this previously discussed with the committee.

As in previous years, the collaboration audit plan for 2023/24 has been agreed by the regional CFOs and a copy of the plan is included at Appendix 2. The committee should note the plan is smaller than in previous years to reflect the reduced amount of regional collaboration.



Performance 2023/24

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

Number	Indicator	Criteria	Performance
1	Annual report provided to the 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 (May 23)
3	Progress report to the JARAP	7 working days prior to the meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of the final exit meeting	100% (1 / 1)
5	Issue of final report	Within 5 working days of agreement of responses	100% (1 / 1)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (8 / 8)
7	Customer satisfaction (measured by survey) Very Good / Good / Satisfactory / Poor / Very Poor	85% average satisfactory or above	-% (0 / 1)

Definition of Assurance & Priorities 2022/23

Audit Assessment 2022/23

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used.

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

Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Definitions of Recommendations	
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.

Definition of Assurance & Priorities 2023/24

Audit Assessment 2023/24

It should be noted that a slight change to the assurance levels used by Mazars will take place for 2023/24. In order to align with the Government Internal Audit Agency and allow for wider sector comparison the assurance levels used have been updated. The following definitions are used.

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
Substantial Assurance:	The framework of governance, risk management and control is adequate.	The control processes tested are being consistently applied.
Moderate Assurance:	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
Limited Assurance:	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective	The level of non-compliance puts the Organisation's objectives at risk.
Unsatisfactory Assurance:	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Definitions of Recommendations		
Priority	Description	Action Required
High (Fundamental)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Significant)	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Housekeeping)	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.

03

Section 03:

Appendices:

1. Status of Audit Work 2023/24
2. Status of Collaboration Audit Plan
3. Final Reports Issued

Appendix 2 – Status of Audit Work 2023/24

The table below lists the 2023/24 Internal Audit Plan progress and a status summary for all of the reviews to date.

Audit Area	Fieldwork Date	Draft Report Date	Final Report Date	Target JARAP	Comments
Estates Management	May-23	Jun 23	Jul 22	Oct 23	Final Report Issued
Vetting	23 October 23	Nov 23	Dec 23	Jan 24	Terms of Reference Issued
Risk Management	30 October 23	Nov 23	Dec 23	Jan 24	Terms of Reference Issued
Asset Management	30 October 23	Nov 23	Dec 23	Jan 24	Terms of Reference Issued
Staff Retention	31 October 23	Nov 23	Dec 23	Jan 24	
Payroll	6 November 23	Dec 23	Jan 24	Apr 24	Terms of Reference Issued
Procurement	9 November 23	Dec 23	Jan 24	Apr 24	Terms of Reference Issued
Core Financials	13 November 23	Dec 23	Jan 24	Apr 24	Terms of Reference Issued
Occupational Health Unit	18 December 23	Jan 24	Feb 24	Apr 24	
Counter Fraud	19 February 24	Mar 24	Apr 24	Aug 24	
OPCC Communication/ Community Engagement	26 February 24	Mar 24	Apr 24	Aug 24	
MTFP/Budget Control	27 February 24	Mar 24	Apr 24	Aug 24	Terms of Reference Issued - Moved to Feb 24 at request of Management
Portfolio Management	TBC			TBC	

Appendix 3 – Status of Collaboration Audit Work

The table below lists the 2023/24 Collaboration Internal Audit Plan progress and a status summary for all of the reviews to date.

Audit Area	Forces	Status
EMSOU Capital Programme	Five Forces	Fieldwork Completed
EMSOU Workforce Planning	Five Forces	ToR Agreed – to start 27 th November
EMSOU HMICFRS Action Plan	Five Forces	ToR Agreed – to start 15 th January

Appendix 4 – Final Reports Issued

On the following pages, 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 2022/2023 plan and the 2023/2024 plan.

Workforce Planning 22/23

Overall Assurance Opinion	Satisfactory
---------------------------	--------------

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

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.
- There are robust succession planning processes in place which identify and develop officers/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. This data is regularly analysed for trends or areas of focus that the Force needs to be aware of, such as high turnover or longstanding vacancies.
- The costs associated with the establishment structure are regularly updated and reconciled with the Finance department.
- The Force has a robust talent programme that is linked with key risks to ensure that the future needs of the organisation can be met.
- The Force regularly undertakes skills analysis to identify any areas of concern, with appropriate action plans put in place to address them.

We have raised one Priority 2 recommendation which is significant, the full details of the recommendation and management response are detailed below:

Recommendation 1 (Priority 2)	<p>As planned, the Force should complete a mapping exercise and produce a centralised log of all key staff roles across the organisation, including specialist roles. This should also include identifying individuals able to fill those key roles in the short/medium/long term.</p> <p>Where pilots are conducted, the Force should ensure that a clear audit trail if maintained for the activities conducted, the results of those activities, and the decisions made based on those results.</p>
Finding	<p>As part of our previous Workforce Planning audit at the Force in May 2021, a recommendation (4.1) was raised regarding the absence of key role mapping exercises being conducted to support succession planning identify individuals that are ready to assume Senior Staff and specialist posts in a short / medium / long term capacity.</p> <p>The management response indicated that a pilot would be conducted by June 2021, which was the responsibility of the ACO HR. During our fieldwork for this audit, we were provided with email evidence dated 05/11/2021 indicating that the pilot had been completed for a number of business areas including Finance Change team, procurement and estates. This indicated that the key roles mapping would become an annual exercise "to identify risk and inform the longer term recruitment plan". The annual exercise was additionally supported regarding staff roles</p> <p>However, no evidence was provided to demonstrate the work completed for the pilot, or that subsequent annual mapping exercises had occurred.</p>

Workforce Planning 22/23 (Continued)

Finding	<p>We were subsequently informed by the Leadership & Management Business Partner that Police Staff succession planning had not been completed following a long term absence of the former incumbent of the Leadership & Management Business Partner role.</p> <p>However, we were advised that succession planning would become a future activity, following a three step plan as follows:</p> <p>Step 1 – Identify Critical Roles</p> <p>Step 2 – Identify Specialist Skills</p> <p>Step 3 – Create a Succession Plan</p>
Risks	<p>The Force have a lack of transparency regarding key and specialist roles and positions across the organisation.</p> <p>The Force are unaware of individuals who have the capability to assume key roles..</p>
Response	<p>Accepted – [note a repeat from the 2021 Workforce Planning Audit]. The lead has met with those staff previously supporting the original pilots of the succession planning for police staff from a HR perspective to understand the findings from the pilots.</p> <p>One of the key points of note was the need to simplify the process from its original 6 steps. The team have identified which steps were of most value and recommendations have been made in favour of a simplified 3 step process, outlined as follows:</p> <p>Step 1 – Identify Critical Roles - This enables a manager to look at the police staff roles within their team and identify critical roles through a scoring matrix with a focus on those that are at high risk of becoming vacant within the next 2 years.</p> <p>Step 2 – Identify Specialist Skills – Where a high risk critical role is identified, build a role profile to identify specialist skill sets of that role.</p>

Response	<p>Step 3 – Create a succession plan – Initially reviewing the aspirations of people within their team for potential successors with whom you can implement a development plan. Where a high risk critical role does not have an identified successor, this should be flagged on the FMS ORA and consideration to alternate succession planning options such as the Career Aspirations for Police Staff or an external attraction plan.</p> <p>Next steps include the development of an electronic version of the revised form to be piloted within the TLA with a view to a Force wide launch by September 2023.</p> <p>A meeting was held with both the Chief Constable and Assistant Chief Officer ACO Human Resources on the 13th March 2023 to provide a full update on the proposed Leadership and Management Development, strategy, structure and offer of which this workstream was also presented. The proposal and direction of travel was met with a positive response.</p> <p>What is left to complete?</p> <p>Following further feedback from force business areas further refinements are to be made to the SPMT</p> <p>The finalised toolkit ‘Go live’ target date: September 2023.</p> <p>Briefing HR Business Practitioners to support suitable communications and engagement across the force.</p> <p>Head of Team Leicestershire Academy TLA and Head of Human Resources HR will review and monitor each quarter.</p>
Responsibility / Timescale	<p>Sep 2023 – Head of HR</p>

Workforce Planning 22/23 (Continued)

We have also raised one priority 3 recommendation of a housekeeping nature:

- The Force should update the Strategic Establishment Resourcing Board ToR to ensure that the responsibilities and decision-making powers are clearly outlined.

Management agreed with the recommendations and timetable for implementation was August 2023

Contract Management 2022/23

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

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

- The responsibility for managing individual contracts are clearly defined and communicated across the OPCC / Force.
- Staff responsible for contract management are provided with appropriate guidance, support or training.
- There is an effective contract management framework in place that is underpinned by clear and agreed performance measures.
- Comprehensive and timely management information is provided to the Force / OPCC to enable it to monitor performance of each contract.
- Non-delivery of the service is flagged at the earliest opportunity and actions put in place to address the issues.
- There are clear escalation procedures in place for dealing with non-performance.
- There is a robust monitoring process in place to ensure renewals/extensions of existing contracts are dealt with in a timely manner.

Recommendation 1 (Priority 1)	The Force should ensure Contracts are put in place before the commencement of services. The Force should ensure monitoring schedules and agreed KPI's are in place prior to the award of contracts.
Finding	The Force operate a Commissioning Strategy which documents the underlying principles of their procurement strategy including Contract Management. Audit reviewed a sample of 5 contracts in place for commissioned services and noted the following: <ul style="list-style-type: none"> • One instance (VRN003) where the service is being provided out of contract since its commencement date of 1 November 2022. This service amounts to a contract value of up to £701k including the optional extension. Audit were informed by management that a signed contract is not in place as they await legal advice and a decision from the Information Management Team in the Force regarding the suppliers request to be a joint data controller on all contracts with the Force. Due to no signed contract in place there is therefore no agreed performance metrics from which Leicestershire can effectively manage the contract.
Risk	Non-compliance with the Commissioning Strategy. The Force does not have contract terms to rely on in the event of disputes. The Force does not have signed contracts in place leading to Leicestershire being open to any contract disputes, which exposes Leicestershire to an unnecessary amount of financial and reputational risk.
Response	The contract wording has been amended and agreed by legal. Contracts have now been sent to the provider for signing Confirmation of monitoring arrangements will be in place with signed contracts.
Responsibility / Timescale	May 2023– Commissioning Manager

Contract Management 2022/23 (Continued)

<p>Recommendation 2 (Priority 2)</p>	<p>The OPCC should review the Corporate Governance Framework and update as appropriate. A timetable should be set to ensure this is completed in a timely manner.</p>
<p>Finding</p>	<p>The OPCC has a Corporate Governance Framework in place that includes details around consents and delegated authorities, Contract Standing Orders, Delegated Limits and Commissioning Framework. However, the latest version was approved November 2020 and was due for review November 2021. We were informed by management that an update to the Corporate Governance Framework is of high priority to the OPCC and that the Chief Executive Officer is currently working on producing a revised version, as it clearly sets out the roles and responsibilities in respect of contract management, including details around consents and delegated authorities, contract standing orders, delegated limits and commissioning framework It was also noted that the appendix for the Memorandum of Understanding outlining how the PCC and CC will work together was blank within the published framework and there was no document control section, to reflect updates and changes made during previous reviews performed by the OPCC.</p>
<p>Risk</p>	<p>The Corporate Governance Framework is not fit for purpose.</p>
<p>Response</p>	<p>Corporate Governance Framework in the process of being refreshed.</p>
<p>Responsibility / Timescale</p>	<p>Jul 23 – OPCC CFO</p>

Partnerships (DV) 2022/23

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

The audit objectives are to provide assurance that:

- Determine what partnership arrangements the Force & OPCC are involved in.
- Assess current governance arrangements for individual Partnerships in terms of Force & OPCC engagement with the partnership; it will look at the following:
 - whether they are clearly defined.
 - roles and responsibilities are understood by all parties.
 - risks to the OPCC are being effectively managed.
 - decision making is clear and transparent; and
 - reporting arrangements are in line with best practice.
- Evaluate how partnerships contribute to the strategic objectives of the OPCC and Force, including the Police & Crime Plan.
- Determine whether partnership arrangements are regularly reviewed to ensure that they remain relevant, effective and that the stated objectives of the partnership are actually being achieved.
- Provide assurance that regular monitoring information is produced to inform reporting of Partnership activity, including the resources input to the partnership and whether value for money is being achieved.
- Assess arrangements for reviewing partnerships and how the OPCC ensures that they remain relevant, effective and that expected outcomes are delivered.

We have raised two Priority 1 recommendations which are fundamental and two Priority 2 recommendation that are significant, the full details of the recommendation and management response are detailed below:

Recommendation 1 (Priority 1)	<p>The OPCC should ensure that, as laid out in the Commissioning Strategy 2021-2024, a final exit/lessons learned stage is conducted for expiring contracts.</p> <p>This should involve consideration of the effectiveness of the provider in achieving the objectives of the partnership, the performance of the provider in relation to general procurement criteria, and lessons learned assessment.</p> <p>An effective audit trail should be maintained for this process, including a final decision regarding any decisions to re-commission the incumbent provider</p>
Finding	<p>The OPCC were unable to provide evidence illustrating contract exit assessments, interviews, or an audit trail of the decision to re-contract the partnership provider at the most recent re-commissioning for any of the partnerships reviewed as part of the audit.</p> <p>The Commissioning Strategy 2021-24 refers to a Lessons learned analysis/termination of contract stage as the final step of the commissioning cycle. Through discussions with the Commissioning manager audit were informed that this should include an exit interview, a final report, and consideration of lessons learned which can be used for future commissioning activities.</p> <p>However, we were advised that this was not yet the process followed for all commissioning activities.</p>
Risks	Inappropriate or ineffective partnerships are utilised, resulting in value for money and the objectives of the partnerships not being achieved.
Response	Documents and process are in place but not currently used in existing contracts, going forward will plan in with providers at the start of all new contracts. The process will be implemented for expiring contracts and relevant dates will be set in place to plan for this.
Responsibility / Timescale	Implemented. Head of Commissioning

Partnerships (DV) 2022/23 (Continued)

<p>Recommendation 2 (Priority 1)</p>	<p>The OPCC should ensure that for all Partnerships the governance arrangements are formally agreed. This should include but not limited to:</p> <ul style="list-style-type: none"> • Roles and responsibilities of all the partners. • Decision making powers • Funding arrangements • Regularity of partnership meetings • Performance measures for the partnership
<p>Finding</p>	<p>We reviewed the documents related to WALL and LWA to ensure that the partnership was clearly defined with roles and responsibilities understood, risks were being managed and that reporting arrangements were outlined with clear and transparent decision making. In both cases we were advised by the Commissioning Manager that they did not commission this partnership directly and therefore were unable to provide the partnership specification documentation. As such we could not verify that the partnership is clearly defined, that roles and responsibilities are understood by all parties, and that risks are being managed. We note that no meetings are held specifically related to LWA or WALL, although discussion was included in DSVAs service system meetings. However, we could not verify that these meetings were in line with any requirements laid out in the partnership service specification.</p>
<p>Risks</p>	<p>The OPCC do not have effective oversight regarding the requirements laid out in the service standards and contract. The OPCC lack oversight regarding the performance of the partnership. An audit trail of decisions regarding the partnership is not effectively maintained.</p>
<p>Response</p>	<p>WALL and LWA are direct contracts with the LA's and are therefore managed by them and outside the control of the OPCC. The OPCC has no role in their management and oversight and are not responsible for managing the risks relating to those 2 contracts. Governance arrangements for all DA partnerships are already formally agreed</p>

<p>Responsibility</p>	<p>Completed</p>
<p>Recommendation 3 (Priority 2)</p>	<p>The OPCC should ensure that meeting and reporting requirements are clearly laid out in the contract/JWA. A standard terms schedule should be developed and applied to all partnership contracts, which include but not limited to; meeting requirements, contract management, exiting contract and arbitration for poor performance. The OPCC should maintain a risk register for any primary governance arrangements for all partnerships, which should be updated at each meeting and include seminal risks that would inhibit the stated objectives of the partnership or the wider objectives of the OPCC</p>
<p>Finding</p>	<p>We reviewed the documents related to CARA and FREEVA to ensure that the partnership was clearly defined with roles and responsibilities understood, risks were being managed, and that reporting arrangements were outlined with clear and transparent decision making. Both CARA and FREEVA are contracts that are directly managed by the OPCC and included within the Commissioning Register. In each case the OPCC were able to provide a signed copy of the contract or Joint working agreement (JWA), which defined both the partners and roles and responsibilities of all parties. However, we noted the following exceptions: CARA: - There was no risk register maintained for the partnership or related National Oversight Group. We noted only one mention of risk discussions related to Diversionary cautions. - The service specification did not outline requirements for meetings, and only one instance of minutes was provided for the National Oversight Group. FREEVA: The service specification outlines that the service provider shall attend quarterly contract meetings, monthly informal meetings and an annual service system meeting with all commissioners. Additionally, Commissioners and the provider shall meet regularly for a contract review and planning meeting to discuss the performance and needs of the service. However, we were advised by the Commissioning Manager that the OPCC meets weekly with the contractor, although this is informal, and no minutes are available. On a biweekly basis there is an "ABC" meeting with partners (DSVA service system meeting).</p>

Partnerships (DV) 2022/23 (Continued)

Finding	In both cases the OPCC were unable to provide evidence that meetings were occurring in line with either the service specification or revised meetings outlined by the Commissioning Manager over a 6-month period.
Risks	The OPCC lack oversight regarding the performance of the partnership, and do not maintain an effective audit trail regarding decisions made regarding the partnership. The OPCC do not have an understanding of the risk implications of their partnerships, and do not monitor developments related to those risks.
Response	As above relating to the contract/JWA. A new risk register started April 2023 for CARA contract in line with new contract term
Responsibility	June 2023 – Head of Commissioning

Responsibility	Completed
Recommendation 4 (Priority 2)	The OPCC should ensure that they are provided with regular, timely and comprehensive reports and updates regarding the performance of providers associated with their partnerships.
Finding	Audit reviewed the performance monitoring related information supplied to the partners for each of the four partnerships, in order to assess whether they were aligned to the reporting requirements laid out in the respective service specifications. For both LWA and WALL, the OPCC were unable to provide performance reporting packs to illustrate that performance reporting had occurred, and that these had been provided to and scrutinised by the OPCC. Per Rec 4.1, no service specification for the partnership was provided and as such audit were unable to verify the required performance reporting. Nevertheless, although neither LWA and WALL are directly managed by the OPCC, the OPCC should ensure that they are provided with regular and comprehensive updated regarding the performance of the partnership
Risks	OPCC are unaware of performance requirements for the partnership. The OPCC have lack of oversight regarding ongoing partnership performance
Response	Performance framework due to be completed for commissioned services. Expectation of partners to be reviewed and clarified as above.
Responsibility	May 2023 – Head of Commissioning

IT Strategy 2022/23

Overall Assurance Opinion

Satisfactory

Recommendation Priorities

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

The audit will assess the adequacy and effectiveness of internal controls detailed below in operation. Weaknesses identified will then be brought to the attention of management and advice will be issued on how particular problems may be resolved and controls improved to minimise future occurrence.

The IT Strategy was last audited in 2017-2018 when a review of the forces' first IT strategy, following dissolution of the Tri-force Shared Service, took place. In our last audit a 'Satisfactory' assurance rating was given.

As the previous strategy has expired, and the force is revising its corporate strategy, a new IT strategy has been produced. The new IT strategy will support the delivery of the corporate strategy and implement the internal change that is needed to continue to deliver front line services effectively. A core element of the new strategy is a gradual migration to the cloud, preferably using Software-as-a-Service providers or alternatively with public cloud infrastructure such as Microsoft Azure. To implement these changes, a review of the delivery model is also underway to assess the resources and skills of the IT team.

As the force provides IT services to East Midlands Special Operations Unit (EMSOU), who are responsible for their own strategy, EMSOU services will be excluded from this audit.

The audit objective is to review the arrangements in place to support the development and delivery of IT Strategy. This included:

Content of the IT Strategy;

- Comparison of the content against best practice guidance
- Alignment of IT Strategy with the forces' corporate strategy and any other departmental business plans

Plans for implementation of the IT Strategy;

- IT strategy objectives are translated into appropriate delivery plans
- The IT strategy has been effectively communicated to key colleagues at all levels throughout the organisation.
- Projects are prioritised to ensure delivery of the IT strategy.
- Project governance ensures project costs are controlled, risks managed, and delivery of projects are tracked individually and at programme level.

Comparison with peers in terms of common themes included.

- We will compare the IT strategy against other peers noting themes that are not included, but commonly found in other IT strategies.

IT Strategy 22/23 (Continued)

We have raised two Priority 2 recommendation, which are significant, the full details of the recommendation and management response are detailed below

<p>Recommendation 1 (Priority 2)</p>	<p>At the next annual review point for the DDaT strategy, management should include the following elements:</p> <ul style="list-style-type: none"> •A summary of current technology against current business objectives. •A list of all current suppliers and partners that will aid the IT strategy, as well as the strategy of these suppliers and how this aligns with the Force corporate strategy of the organisation. •IT resources (staff/skills, costs and budgeting). •ICT Governance covering governance boards/committees, policies, project and financial control arrangements. •Information security and information governance; and •Risk management to highlight risks that the strategy mitigates and those to the implementation of the strategy.
<p>Finding</p>	<p>Although the Digital, Data and Technology Strategy (DDaT) does cover some of the aspects that we would expect in an IT strategy, there are some notable omissions such as:</p> <ul style="list-style-type: none"> •A summary of current technology against current business objectives: to determine the extent of any gap and the technology change required to meet this •The strategies of key suppliers and partners: to assess - how this aligns with the Force strategy and whether this may require initiatives, such as software upgrades to be included in the roadmap, •IT resources (staff/skills, costs and budgeting): to provide detail upon the impact of the strategy, •ICT Governance arrangements: covering governance boards/committees, policies, project and financial control arrangements: to assess whether these remain adequate of in light of technology or organisational change, and if enhancements are required,

<p>Finding (Continued)</p>	<ul style="list-style-type: none"> •Information security and information governance: to identify emerging threats that require additional security measures; and •A section on risk management: to identify risks that the strategy mitigates and risks to the implementation of the strategy. <p>A comparison of the DDaT strategy against other the IT strategies of other public sector bodies is shown in 'A1 Sector Comparison'</p>
<p>Risk</p>	<p>IT strategy does not cover the basics fundamentals in which is stated in best practise guidance resulting unclear IT objectives for the medium term.</p>
<p>Response</p>	<p>Our goal is to ensure that the strategy is a document itself suitable for consumption by the Chief Officer Team, OPCC and wider stakeholders. Too much detail will detract from the key messages and themes of the strategy. But, it is accepted that we need to demonstrate how the current service portfolio supports the strategic business objectives of the force, that we have resources to maintain and enhance the service portfolio, and that we understand the role of suppliers and partners in the delivery. This information is maintained elsewhere and will be referenced, for the next revision of the strategy, with any relevant risks and issues brought forward into the strategy for action.</p> <p>Information security and information management issues, risk management issues will also be picked up in a separate documentation set, most likely the Force Management Statement (FMS), where key issues and risks are identified and addressed. Utilising the FMS format will reduce the need to create additional documentation sets.</p> <p>Governance arrangements of the force are changing, they will be documented elsewhere but referenced in the next version of the strategy when they have been agreed.</p>
<p>Responsibility / Timescale</p>	<p>Head of IT – April 2024</p>

IT Strategy 22/23 (Continued)

<p>Recommendation 2 (Priority 2)</p>	<p>The Force should assess initiatives from the OTOP to identify those that could hinder the planning and delivery of the IT Strategy, or that impact the strategy themes. A clear linkage between the DDaT and these initiatives should be defined, maintained and communicated.</p> <p>At the DDaT Strategy's next update, initiatives driven by DDaT but included in the OTOP should be included in its scope supported by adequate justification</p>
<p>Finding</p>	<p>Corporate strategy and technology strategies are delivered effectively when they align, and account for the aims of each other.</p> <p>However, the DDaT strategy does not adequately assess the impact of initiatives from the broader One Team One Plan (OTOP) strategy which may impact the technology strategy. Furthermore, in the OTOP we note the presence of DDaT initiatives such as "Consolidation and decommissioning of legacy systems" and "IT Restructure" that are driven by the objectives of DDaT, but which are not included in the DDaT strategy thus demonstrating omissions to its content.</p>
<p>Risk</p>	<p>Corporate objectives are not effectively supported by IT, resulting in them not being prioritised, initiated, and delivered effectively.</p>
<p>Response</p>	<p>The force has commenced merging the IT Work Programme and One Team One Plan (OTOP) programme, this will provide the force with a single work programme, ensuring that all projects with digital and data elements are identified and that there is one comprehensive programme. This work has already commenced post the audit. Any issues or risks identified for action with resultant tasks and projects are identified in the FMS and included in the OTOP.</p>
<p>Responsibility</p>	<p>Head of IT – April 2024</p>

We have also raised one priority 3 recommendation of a housekeeping nature:

- The Force should look to re-baseline the roadmap to allow for more realistic timelines in completing the initiatives or look to prioritise the completion of each project as stated in their roadmap.

Management agreed with the recommendations and timetable for implementation April 2024

Environmental Strategy Review 2022/23

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

We carried out a detailed review of the proposed Environmental Strategy, the review has highlighted a number of improvements with three significant and three housekeeping recommendations related to the current version of the environmental strategy. Good examples of areas where controls are operating reliably across the environmental strategy are documented in the section below. The agreed audit scope was to provide an advisory review of the Environmental Strategy and therefore we have not provided an assurance opinion, as we are not providing assurance over the adequacy and effectiveness of the controls in place for the strategy.

The audit objectives are to provide an advisory review of the Environmental Strategy. This included:

- The Force & OPCC has key strategic and policy documents in place are underpinned by a commitment to environmental sustainability.
- The document framework considers all key departments and how each will contribute to the overall objectives.
- The Force has considered its current and future needs and implemented a strategy to develop a sufficiently large and skilled function to oversee sustainability.
- Reporting of environmental impacts or sustainability more broadly has been considered and a plan is in place to begin reporting in the near future.
- Input has been sought from a diverse range of stakeholders to understand their appetite.
- Ongoing engagement and education is planned with stakeholders throughout the sustainability journey.

We have raised two Priority 2 recommendations which are significant, the full details of the recommendations and management response are detailed below:

Recommendation 1 (Priority 2)	<p>Once the Force has gained the capability to comprehensively measure its carbon footprint, it should ensure that SMART targets are set with milestones (e.g. 25% reduction in CO2e by 2030) for KPIs and outcomes within an action plan linked to or included in the Strategy.</p> <p>Responsible persons / departments should be assigned for achieving outcomes within an action plan where possible.</p> <p>The Force should establish how delivery of outcomes will be effectively monitored.</p>
Finding	<p>The Force includes a number of outcomes and KPI's within the Strategy:</p> <ul style="list-style-type: none"> • The Force will continue to deliver effective policing in an environment adversely affected by climate change. • The Force will continue to deliver policing in an environment adversely affected by energy security and resource scarcity issues. • The Force will achieve a net zero outcome in relation to carbon emissions. • The Force will minimise its use of natural resources and consume in a circular manner. • Amount of grid electricity consumed on the Force estate (expressed as tonnes of carbon dioxide and kilowatt hours). • Amount of grid-derived natural gas consumed on the Force estate (expressed as tonnes of carbon dioxide and kilowatt hours). • Amount of water consumed on the force estate (expressed as cubic metres). <p>However, we noted that besides from the target of achieving Net Zero in relation to carbon emissions, the KPIs and outcomes set do not have any clear targets and milestone dates / points. We also noted that responsible persons and / or departments have not been identified for key outcomes or KPIs.</p>

Environmental Strategy Review 2022/23

(Continued)

Finding	During discussions with the Principal Health & Safety Advisor it was also stated that the Force currently lacks the capability to calculate a comprehensive carbon footprint, however, we were advised there are plans to review this in the next financial year. .
Risk	The Force does not have realistic targets, leading to difficulties in monitoring whether the Strategy has been achieved. Without clearly set and well-defined goals the Force lacks clear direction and accountability leading to failure to achieve strategic objectives
Response	All accepted
Responsibility / Timescale	Head of Safety, Sustainability and Risk, March 2024
Recommendation 2 (Priority21)	The Force should ensure that an action plan is produced and linked to the Strategy detailing how the Force plans to educate and engage staff. The Force should consider hiring an environmental officer to assist in the implementation of the Strategy.
Finding	The Force has identified the following key enabler and capability within the Strategy: 'There will need to be sufficient staff resources directed at sustainability initiatives and management oversight. There will also need to be a significant amount of support from our staff, as their behaviour is crucial in support of sustainability.' However, we noted that the Strategy does not include clear goals for the education and engagement of staff. During discussions with management we were informed however that the OPCC is currently awaiting National Police Estates Group's (NPEG) development of Carbon Awareness Training which will be implemented instead of creating their own training.

Finding	We were also informed that the Force has considered hiring a full-time environmental officer, however, this has not yet been finalised. It can be useful to have an environmental officer with more specialised knowledge and skills in environmental management to assist in the on-going development and implementation of the Strategy.
Risk	Staff are not appropriately trained or engaged, leading to lack of buy-in to the Strategy and its objectives not being achieved
Response	Agreed
Responsibility / Timescale	Head of Safety, Sustainability and Risk, March 2024

We have also raised four priority 3 recommendations of a housekeeping nature:

- The Force should work towards implementing an Environmental Management System based on a recognised standard, such as ISO 14001. Alternatively, the Force should consider developing and documenting its own EMS, based on similar principles of existing standards
- The Force should ensure that the Environmental Strategy is ratified as soon as possible. Once the Strategy has been ratified, the Sustainability Policy and Procedure should also be completed and ratified.
- The Force should review how they can best engage with the public. The Force should also ensure that the environmental strategy is well publicised, for example, through the local media.
- The Strategy Summary should be amended to provide a more concise overview of the key elements of the Environmental Strategy.

Management agreed with the recommendations and timetable for implementation November 2023.

Collaboration – EMSOT Closedown 2022/23

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

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

- The project has an appropriate governance structure in place
- A project plan has been approved by all Forces within the collaboration unit.
- The financial impacts for each Force within the collaboration unit, have been accurately calculated & communicated and agreed by the Forces.
- The progress status of the project is reporting in line with the agreed timescales
- Any variance from timelines have been reported on and actions put in place to ensure the project remains on schedule.
- The staged sign off of the project has been authorised correctly.
- The progress of the project is being accurately reported on and has supporting documentation in regard to current status.

We have raised two Priority 1 recommendations, which are fundamental, and three Priority 2 recommendations, which are significant, the full details of the recommendation and management response are detailed below:

Recommendation 1 (Priority 1)	For future projects regular reporting of progress should be conducted at the appropriate governance level, which includes measuring of progress against a clear predetermined plan. Measurable metrics should be produced to allow for effective monitoring of progress.
Finding	<p>Within the ToR there is an estimated timescale for the dissolution of EMSOT, commencing in Q1 2022 with a forecasted end of March 2023. Audit were also provided with a Project Plan which provides 16 individual items, with their own duration, start date and finish date. However, from review of the Project Plan it was unclear what certain items related to, for example Scoping Meeting was listed with a duration of “1 day?” and a start and end date of 22/02/2022. The item included no further detail.</p> <p>Given this, audit were unable to reconcile the Project Plan to the Project Log, and could therefore not assess whether progress recorded in the Project Log was consistent with the timings listed in the Project Plan.</p> <p>Minutes are a useful tool to document decisions made by committees and boards, as well as ensuring accountability for any decisions. Audit were informed by management that no minutes were maintained for any of the meetings held by the EMSOT Closedown Project Board. Whilst there is a Project Log maintained which includes the risks, issues, actions and decisions related to the project, the decisions tab only includes seven items, and some are not provided with a rationale. As such, it has not been possible to ensure that all the duties of the board have been performed appropriately.</p> <p>Furthermore, the ToR states “Governance will move from the SMB to a regional project board and the progress will then be reported back to SMB”, however no evidence of reporting from the Project Board to the Strategic Management Board was provided.</p>

Collaboration – EMSOT Closedown 2022/23

(Continued)

Finding	Finally, audit noted that ToR states the function of the Project Manager as to “Ensure that the project delivers within time, budget and agreed quality standards”. Audit inquired as to the nature of the quality standards and were informed by the Project Manager that these related to how the staff were treated during the process. However, no metrics were mentioned with regards to how this was monitored, and audit were provided with no evidence to support consideration of how staff were treated and any resulting redundancies.
Risk	Ineffective reporting reduces the oversight of governance groups, as well as the ability for the relevant Forces to be held to account.
Response	The ACC lead reported to the SMB when this sat, but SMB meetings themselves were cancelled so the reporting was more person-to-person; ACC to SMB members outside of a formal meeting. The work of dissolution was conducted more on a ‘task and finish’ basis where changes were made at an operational level as expediently as possible in each area. The project plan therefore only provided a framework within which these tasks were completed, the operational leads in each area completing the necessary work within as short a timescale as possible. It was all completed well ahead of ‘schedule’ leaving only the IT Chronicle work stream outstanding. However, we appreciate that this meant this progress reporting was not fully reflected in the documentation.
Responsibility / Timescale	Ongoing ACC

Recommendation 2 (Priority 1)	For future projects financial arrangements should be clearly agreed and documented at the commencement of any closedowns. Budget forecasts should be clearly documented and scrutinised by the relevant governance committee.
Finding	The Section 22 in place for EMSOT includes the following apportionment ratio: <ul style="list-style-type: none"> • Leicestershire 44.9% • Lincolnshire 25.9% • Leicestershire 29.2% Audit were informed by management that those apportionment ratios were still those used during EMSOT Closedown. This was supported by a monthly EMSOT finance summary report, which includes the salary costs and Force specific expenses, apportioned to the above ratio. However, no evidence was provided with regards to the EMSOT budget for 2022/23, nor any specific agreement related to financial arrangements for the Closedown project.
Risk	Financial arrangements are unclear. Assets may be misappropriated.
Response	Agreed
Responsibility / Timescale	Ongoing ACO (Finance & Resources)

Collaboration – EMSOT Closedown 2022/23

(Continued)

<p>Recommendation 3 (Priority 2)</p>	<p>For future projects minutes should be maintained for all meetings conducted by any committee or board of a collaboration unit. Where the frequency of governance meetings is changed from that listed in the related ToR, a clear record of the decision should be maintained, and that should be reflected in the ToR.</p>
<p>Finding</p>	<p>Audit were provided with an Terms of Reference (ToR) related to the EMSOT Closedown project which stated that the basis of the document was based on instruction from the Chief Constables of each of the respective Forces. The ToR notes the existence of a SOT Disaggregation Project Board (Project Board). The Project Board is accountable for ensuring the following:</p> <ul style="list-style-type: none"> • That the project remains on track; • Status and progress are reviewed against the project plan on a regular basis; • Key risks and issues are discussed and managed; • Financial aspects are reviewed and discussed; • Benefits are defined and realised; • Business change is effectively implemented; and, • Effective links with force implementation teams are maintained. <p>As previously noted in Recommendation 1, no minutes were maintained for the Project Board, and as such audit were unable to assess whether the Board performed their duty with regards to reviewing against the Project Plan on a regular basis, as stated in the ToR.</p> <p>Additionally, within the ToR produced for the EMSOT Closedown project, it is explained that meetings should be held monthly, but that this will be reviewed to ensure that the frequency is appropriate.</p>

<p>Finding</p>	<p>From review of the instances of the meeting evidenced by meeting invites, of which we note only five meetings took place between 06/12/2021 to 06/06/2022, there was a gap of three months between 07/03/2022 and 06/06/2022. Audit were informed that the meeting in June was the final such meeting conducted by the Project Board, at which point it was dissolved. However, within the “Decisions” tab of the Project Log, audit note that the final decision was dated 19/12/2022.</p>
<p>Risk</p>	<p>There is no accurate record of decisions made by the Project Board, and limited capacity for the Board to be held to account.</p>
<p>Response</p>	<p>Recommendation noted with regards the keeping of minutes. It should be borne in mind that minutes are usually kept, however with respect to this project, it was the explicit decision of the SRO that this be kept light touch project management style and that we only keep actions and decisions. Noted re frequency of meetings.</p>
<p>Responsibility / Timescale</p>	<p>Ongoing ACC</p>

Collaboration – EMSOT Closedown 2022/23

(Continued)

Recommendation 4 (Priority 2)	For future projects any change of senior leader for the project should be formally agreed, documented and handover evidenced.
Finding	The ToR includes a Superintendent under the role of Overall SOT Ops Lead, for which the function is listed noted as “Business lead for the disaggregation of SOT”. However, audit were informed that the individual previously listed as Overall SOT Ops Lead retired and was not replaced since it was felt there was not enough work to justify a replacement. Audit was provided with limited evidence to support an appropriate transfer of the responsibilities of the Business Lead to an alternative individual nor were audit informed of the date of retirement.
Risk	There is a lack of clarity regarding the leadership of the project, leading to a lack of ownership of risks and actions, and an ineffective dissolution of collaborations.
Response	Fully understood. In relation to this project, there was not handover as there was no new officer to hand over to. The Supt lead retired but the function that person fulfilled had essentially ceased so the project role became redundant. This could have been documented in the project log though.
Responsibility / Timescale	Ongoing ACC

Recommendation 5 (Priority 2)	For future projects it should be ensured that the project log is regularly and frequently updated to ensure it is an accurate reflection of project status.
Finding	At the time of audit we were provided with a Project Log for EMSOT Closedown, which lists the risks, actions, issues and decisions relating to the project. From our review of this log, audit noted that risk 8 regarding the departure of the Leicestershire ACC lead is listed as open, although audit was informed by the Project Manager that this individual had in fact been replaced, and that the risk was therefore closed. However, no such actions were included with the risk. Additionally, an ongoing issue and action regarding the transfer of personnel training data from Chronicle, the system used to log training data for EMSOT, to individual systems for the three respective forces was present. Audit were informed at the time by the Project Manager that Lincolnshire and Leicestershire do not currently have a system to export the data to, and as such the issue is still outstanding. Subsequently after draft report issue an update project log was provided that addressed the outstanding issues.
Risk	Inaccurate and outdated audit trails are maintained, leading to a lack of oversight and accountability regarding actions, issues and risks. Responsibilities regarding the monitoring and ownership of actions are not kept up to date, leading to a lack of ineffective completion of actions and mitigating of risks
Response	As noted above, a more accurate project log could have been kept and this will feed into learning for future projects.
Responsibility / Timescale	Ongoing ACC

Collaboration – Digital Currency 2022/23

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

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

- The roles & responsibilities for the handling of digital currency at the Force/Unit are clearly stated.
- There are clear policies, procedures and guidance available at the Force/Unit for the handling of digital currency.
- The Forces/Unit have appropriate recording mechanisms to identify all digital currency that is held.
- Where digital currency is held by the Force/Unit it is done so in line with best practice & guidance.
- The associated risks to the Force/Unit to investigating, handling and storing digital currency are identified, recorded and appropriately managed.

We have raised one Priority 2 recommendation, which is significant, the full details of the recommendation and management response are detailed below:

Recommendation 1 (Priority 2)	Derbyshire, Leicestershire, Lincolnshire, Leicestershire and EMSOU should ensure that policy, procedure and guidance documentation is in place and updated in line with NPCC guidance and Komainu storage and realisation processes.
Finding	<p>For Derbyshire, Leicestershire, Lincolnshire, Leicestershire and EMSOU - we have noted that policies, procedures and guidance documents are being updated following the issuance of the NPCC guidance during Spring 2022, however these are still in draft status after several months.</p> <p>As Forces are transitioning to or are starting to utilise Komainu, they should ensure that these documents are equally updated for this change in process.</p> <p>However, during our audit we were not provided with any specific policies, procedures and/or guidance available to the Force/Unit for the handling of digital currency.</p>
Risk	Inconsistent approaches to the seizure, storage and realisation of cryptocurrency.
Response	<p>Derbyshire – Derbyshire Police follow the NPCC guidance on the seizure and retention of Crypto currency. Komainu are utilised as the custodian of any seizures. A Policy mirroring the NPCC guidance will be drafted later this year</p> <p>Leicestershire – Leicestershire Police already have a Procedure document in place, which parallels the NPCC guidance. All documents are available on the Team Leicestershire Academy Intranet Page, along with the NPCC guidance videos.</p> <p>Lincolnshire – Lincolnshire Police acknowledge that we do not currently have a policy in place for the seizure of Crypto currency and we will be addressing that this year. We are a force with limited knowledge across the board but with recent training hopefully this has widened this skill set. We have recently updated our contract with Komainu..</p>

Collaboration – Digital Currency 2022/23 (Continued)

Response	<p>Leicestershire - Procedure is live on our Policy/Procedure Library and has been signed off by DSupt PISCOPO.</p> <p>EMSOU – is addressing the lack of signed -off policy.</p>
Responsibility / Timescale	<p>Derbyshire DS Steve Judge October 2023</p> <p>Leicestershire DS Lee Taylor Completed</p> <p>Lincolnshire T/DS Richard Lister December 2023</p> <p>Leicestershire DS Thomas Curlett-New Completed</p> <p>EMSOU T/DI Colin Ellis October 23</p>

We have also raised one priory 3 recommendation of a housekeeping nature:

- The Force/Unit should determine if risks related to digital currency should be included on their risk register.

Management agreed with the recommendations and both had been completed by the time the final report had been issued.

Collaboration – Performance Management 2022/23

Overall Assurance Opinion	Satisfactory
----------------------------------	--------------

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

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

- The collaboration units do not have a governance framework for managing performance and therefore poor performance is not addressed
- Lack of performance targets/measures and therefore a lack of clarity on levels of performance
- The collaboration units do not produce performance information in a timely manner.
- The collaboration units are not producing performance reports so those charged with governance can carry out their responsibilities effectively.
- Where benchmarking data is available it is not utilised to demonstrate levels of performance
- Where underperformance is highlighted actions are not put in place to address this.

We have raised two Priority 2 recommendation, which is significant, the full details of the recommendation and management response are detailed below:

Recommendation 1 (Priority 2)	The Units should ensure that they have clear performance targets that align to their business plans/objectives.
Finding	At the most recent review by the Regional Performance Analyst in September 2022, it was noted that EMSOU required clearer SMART performance targets for how well the unit is performing against its objectives. For EMSLDH it was noted that the performance reporting currently carried out did not clearly align to the unit's business plan/strategy. For EMCHRS OHU, it was noted that current performance information does not relate to the unit's business plan and that clear SMART targets should be set to allow for effective monitoring and reporting. However, this would be dependent on a new case management system.
Risk	Lack of performance targets/measures and therefore a lack of clarity on levels of performance.
Response	<p>EMSOU Performance Manager will expand an existing framework to include key performance questions which reflect EMSOU strategic priorities to give a more broader, qualitative view of performance which shows outcomes and impact rather than just outputs. The Regional Performance Analyst will be involved with this work to ensure it reflects PCC need.</p> <p>EMSLDH Response: Via the Regional L&D Management Board, EMSLDH have been requested to revise performance reporting in line with the recommendation made within this report, whereby performance will clearly align to EMSLDH Business Plan and Strategy and will be ratified at the next Regional L&D Management Board. In addition EMSLDH will revise activity tracking. These will be shared throughout the year with the PCC and CC Board.</p> <p>EMCHRS OHU- this collaboration disbanded as of end of FY 2022/23 so no longer appropriate to action.</p>

Collaboration – Performance Management 2022/23

(Continued)

<p>Recommendation 2 (Priority 2)</p>	<p>Benchmarking opportunities should be explored by the Units and the Regional Performance Analyst so that performance can be appropriately measured and compared.</p>
<p>Finding</p>	<p>Benchmarking is an important tool to allow organisations to measure themselves against similar comparators and identify best practice. However, due to limited data and opportunities, the only benchmarking carried out is by EMSOU using NFIB data to compare themselves against other ROCUs. Audit has noted that there are programmes underway to try and develop benchmarking, such as the National Strategic Performance Framework, however these opportunities are not yet well developed.</p>
<p>Risk</p>	<p>Units are not aware of their performance and are not able to identify best practice.</p>
<p>Response</p>	<p>Benchmarking between ROCU's is a known difficulty due to differences in recording practices and ROCU frameworks. As highlighted, there is national work ongoing around improving the ability to benchmark between ROCU's and other capabilities. EMSOU and the Regional Performance Analyst will continue to monitor this work with expectations of embedding in practice when national work completed. There is some benchmarking and highlighting of best practice currently through the ROCU Executive Performance report; the Regional Performance Analyst will work with the EMSOU Performance Manager to ensure that PCC's are appropriately sighted on existing activity.</p>
<p>Responsibility / Timescale</p>	<p>Sept 2023</p>

Estates Management 23/24

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

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

Estates Strategy

- There is a comprehensive and approved Estates Strategy in place which is aligned with the strategic and medium / long term objectives of the OPCC and Force.
- The Estates Strategy is in line with the approved budget and is aligned with a fully costed and approved stock condition survey.

Capital Programme

- Delivery of the Estates Strategy is supported by an agreed implementation plan / programme of work including the disposals of estates assets.
- Capital works are carried out in accordance with the implementation plan / programme of work including the use of capital receipts from disposals.
- Non-delivery of the capital programme is flagged at the earliest opportunity and actions put in place to address the issues.

Reactive Maintenance

- Effective processes have been put in place for the delivery of day-to-day / reactive maintenance work.

Budget Monitoring

- Budget control processes ensure that actual spend is in accordance with the approved budget.

Joint Working Arrangements

- Joint working arrangements with the Fire Service have clear and defined agreements in place that have been subject to appropriate levels of scrutiny and authorisation.

Management Information

- Management information is available to enable effective monitoring of performance against the capital programme and delivery of the reactive maintenance service.

We have raised one Priority 2 recommendation, which is significant, the full details of the recommendation and management response are detailed below:

Estates Management 2023/24 (Continued)

Recommendation 1 (Priority 2)	Stock condition surveys should be completed for the overdue buildings as soon as possible and survey completion dates should be agreed where not in place. .
Finding	<p>Stock condition surveys should be carried out for all buildings at least every two years, and timeframes for completion are defined within a stock condition survey timetable spreadsheet.</p> <p>After completion of the stock condition survey by surveyors, a stock condition survey report is produced for the building. This includes a summary of building condition and planned preventative maintenance that is required and is linked into the planned maintenance five-year programme with a budgeted cost included. However, upon review of the stock condition survey timetable we noted that 13/31 buildings have not had a stock condition survey undertaken within the last two years. The top three sites with the largest delay since last survey are:</p> <ul style="list-style-type: none"> • Keyham Lane + Annex – 4.3 years • Melton Mowbray – 4.2 years • Mansfield House – 4 years <p>Additionally, we noted 7/13 of the above cases do not have a future date of completion planned within the stock condition survey timetable.</p> <p>From discussion with the Head of Estates, we were informed that this is due to the impact of COVID-19 and that a contractor has been absent for a number of months which has delayed completion of stock condition surveys for some buildings.</p>
Risk	Stock condition surveys are not undertaken on a regular basis leading to maintenance issues going unnoticed, more costly repairs in the future, and deterioration in the quality and safety of buildings.
Response	Agreed. The surveying of buildings got behind due to COVID. When this period was over, we lost our Electrical Engineer so still we were unable to carryout the surveys. This post is still vacant and will remain so for some months. When this post is filled the surveys will resume.

Responsibility / Timescale	Hopefully within 12 to 18 months. Head of Estates.
----------------------------	----------------------------------------------------

We have also raised one priory 3 recommendation of a housekeeping nature:

- The Force should ensure that it participates in NPEG benchmarking this year and that the results are reported back to the relevant board such as the Estates Utilisation Board (EUB).

Management agreed with the recommendations and timetable for implementation was end of March 2024.

Section 04 - Statement of Responsibility

We take responsibility to Leicestershire Police and the Officer of the Police & Crime Commissioner (OPCC) 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.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. 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 reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpreted amendment and/or modification by any third party is entirely at their own risk.

Registered office: 30 Old Bailey, London EC4M 7AU, United Kingdom. Registered in England and Wales No 0C308299.