

Summary Report

Essex Joint Audit Committee on Internal Audit Recommendations

Owners: Debbie Martin, Chief Finance Officer

Fiona Henderson, Director of Strategic Change &
Performance

Contact: Claire Heath – Head of Continuous Improvement

Date: 13/03/2023



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Section 1: Audit Recommendations presented to CFO to close, however outstanding evidence required before able to sign off

This section refers to action recommendations that have had evidence or closure updates attributed to them which have been presented to the CFO, however, has been agreed that further evidence or clarification is required for the recommendation to be fully met. Table format as per below with key information and updated estimated completion date.

There were none recorded in this period.

Section 2: Audit Summary

The attached summary sheet shows all reports outstanding. This summary report shows the total amount of high, medium and low recommendations per report as well as how many have been signed off for closure and how many remain outstanding or are awaiting implementation. Recommendations outside of their due date are highlighted in the last column.

Detailed updates on outstanding and overdue recommendations are under Section 1 and 3.

Of the 8 overdue management actions, 4 are Essex Police actions, 2 are Joint Essex/Kent Police actions and 2 are PFCC actions.

There have been 6 new reports published since the last meeting: Commissioning, ESMCP – Financial Impact, Off Payroll Workers (IR35) Follow Up, Follow Up 2022/23, Special Constabulary – Recruitment and Retention and Creditor Payments.

	Audit ID	Audit Report Title	County	Date Issued (Final)	Owner	Total Management Actions			Completed Management Actions			Management Actions Outstanding			Management Actions Over Due Date		
						High	Med	Low	High	Med	Low	High	Med	Low	High	Med	Low
2020/21	19.20.21	Expenses	Essex	25/05/2021	Debbie Martin	0	1	2	0	0	2	0	1	0	0	1	0
2021/22	2.21.22	Communications	Essex	17/11/2021	Gina Marden	0	2	2	0	2	1	0	0	1	0	0	1
	3.21.22	Off Payroll Workers ('IR35')	Joint	06/01/2022	Debbie Martin	11	4	0	11	4	0	0	0	0	0	0	0
	3.21.22	Complaint Reviews	PFCC	28/02/2022	Pippa Brent-Isherwood	0	1	2	0	1	2	0	0	0	0	0	0
	4.21.22	Pensions and Ill Health Retirement	Joint	08/06/2022	Philip Trebill	0	2	3	0	2	3	0	0	0	0	0	0
	5.21.22	Estates Strategy – Disposals	Essex	08/12/2021	Patrick Duffy	0	1	0	0	1	0	0	0	0	0	0	0
	6.21.22	Procurement below £50k	Joint	17/08/2022	David Jedrzejewski & Dave Levy	1	1	1	1	0	0	0	1	1	0	1	1
	11.21.22	Creditor Payments	Essex	14/06/2022	Katrine Beckett	0	1	2	0	1	1	0	0	1	0	0	1
	12.21.22	Medium Term Financial Strategy and Budget Setting, Monitoring & Control	PFCC	09/06/2022	Janet Perry	0	0	1	0	0	1	0	0	0	0	0	0
	13.21.22	Victims' Code – Force Control Room and Resolution Centre	Essex	16/06/2022	Kathryn Rout, T/DCI Metson & Ch/Insp Gingell	2	3	6	2	3	5	0	0	1	0	0	1
	14.21.22	Operational Change Team: Post-Implementation Reviews	Essex	01/06/2022	Gregg Potts	0	2	1	0	2	1	0	0	0	0	0	0
15.21.22	Payroll	Essex	19/10/2022	Philip Trebill & Karen Cansell	0	2	4	0	2	3	0	0	1	0	0	0	
2022/23	1.22.23	Commissioning	Essex	08/12/2022	Jeremy White & Danielle Lawrence	0	2	1	0	0	0	0	2	1	0	1	1
	1.22.23	ESMCP – Financial Impact	Joint	04/01/2023	n/a	0	0	0	0	0	0	0	0	0	0	0	0
	2.22.23	Off Payroll Workers (IR35) Follow Up	Joint	06/02/2023	n/a	0	0	0	0	0	0	0	0	0	0	0	0
	2.22.23	Follow Up 2022/23	Essex	09/02/2023	T/D/CI Nikki Metson	0	3	0	0	0	0	0	3	0	0	0	0
	3.22.23	Special Constabulary – Recruitment and Retention	Essex	09/02/2023	ACC Rachel Nolan & Supt Shaun Kane	0	4	5	0	1	0	0	3	5	0	0	0
	4.22.23	Creditor Payments	Essex	23/02/2023	Melanie Bird	0	0	1	0	0	1	0	0	0	0	0	0
TOTALS						14	29	31	14	19	20	0	10	11	0	3	5
						74			53			21			8		

NB: Above table shows all current outstanding reports as of 13/03/2023. Any audits completed and approved/signed off by CFO Debbie Martin since the last report on 01/12/2022 are marked in bold.

Section 3: Reports and Recommendations Outside of Due Dates (No evidence)

This section refers to action recommendations that have had no evidence or closure updates attributed to them for CFO sign off and which have fallen outside of their originally agreed completion due date.

Table format as per below with key information and latest dated updates rated from high to low in order as well as revised estimated completion date.

Financial Year 2020/21

Expenses (Essex) 25/05/2021: Priority Level **Medium = 1**

Report No: 19.20.21	Management Action: 1	Action Owner: Debbie Martin	Original Completion Date: 30/09/2021 Estimated Completion Date: 30/09/2023
Original Action:			
We will review the Travel and Associated Transport Policy and supporting procedure notes to ensure they align with current practice. This will be undertaken on a frequent basis going forwards.			
In addition, we will update the Mileage Procedure to reflect the Business Services requirements for mileage claim receipt value and periods covered.			
Update since last JAC (held on 16/12/2022):			
G1600 Travel and Associated Transport has seven procedures. Three are up to date, these are G1601 Mileage, G1605 Car Provision Scheme and G1606 Travel and Accommodation.			
In terms of the remaining policies these are actively being worked on. These are G1602 Travel, which is out for consultation, G1603 Excess Travel, Dartford River Crossing, G1607 Other Allowances and G1607 Subsistence which is subject to a working group.			
The postholder responsible for writing these procedures was vacant. The new postholder and the CFO are working together to clear the backlog.			

Financial Year 2021/22

Communications (Essex) 17/11/2021: Priority Level **Low = 1**

Report No: 2.21.22	Management Action: 4	Action Owner: Gina Marden	Original Completion Date: 30/04/2022 Estimated Completion Date: 30/04/2023
Original Action:			
We will continue to review and remove accounts with little activity, so that only active accounts remain.			
Update since last JAC (held on 16/12/2022):			

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There are 30 remaining accounts to delete. With Orlo (social media management software) being brought in at the very start of the new financial year, we will only be moving across those accounts that are approved to be retained.

This will leave Essex Police with a strong portfolio of effective and trusted social media accounts that fit with our communications strategy and that all help build unity with the public, prove our value and share excellent police outcomes. Our aspiration for completion is April 2023, but this is heavily reliant upon the successful attainment of our social media management software.

Procurement below £50k (Joint) 17/08/2022: Priority Level Medium = 1

Report No: 6.21.22	Management Action: 2	Action Owner: David Jedrzejewski	Original Completion Date: 30/01/2023 Estimated Completion Date: 31/03/2023
Original Action: Periodic assurance checks will be conducted on £0-50k procurement orders to ensure they are processed in line with Financial Regulations. In order to facilitate this and allow for easier sampling, the Forces will review whether an identifier can be added to SAP for all £0-50k orders processed locally.			
Update since last JAC (held on 16/12/2022): This has been raised with the SAP team. They currently have a backlog due to the upgrade of Readsoft (system the Finance Services Team use to process all the invoices for payment. Invoices are received, matched off, queried or rejected and sent out to approvers from this system).			

Procurement below £50k (Joint) 17/08/2022: Priority Level Low = 1

Report No: 6.21.22	Management Action: 3	Action Owner: Katrine Beckett	Original Completion Date: 31/12/2022 Estimated Completion Date: 31/05/2023
Original Action: We completed an exercise in 2021 to check suppliers and remove them if not used or duplicate. We will run this exercise every December from now on.			
Update since last JAC (held on 16/12/2022): The report has been run but due to resourcing, training and the Readsoft upgrade, therefore the team have not been able to start the checks.			

Creditor Payments (Essex) 14/06/2022: Priority Level Low = 1

Report No: 11.21.22	Management Action: 2	Action Owner: Katrine Beckett	Original Completion Date: 30/09/2022 Estimated Completion Date: 30/04/2023
Original Action:			

Corporate Finance and 7 Force Commercial will investigate how compliance reporting for the processing of purchase orders can be introduced across the Force.

Update since last JAC (held on 16/12/2022):

Commercial Services have confirmed that this action cannot be completed as they are awaiting a new system (Artamis) which is being implemented towards the end of the financial year. Reports will be available when the system is in place.

Victims' Code – Force Control Room and Resolution Centre (Essex) 16/06/2022: Priority Level Low = 1

Report No: 13.21.22	Management Action: 2	Action Owner: D/Ch/Insp Lisa Norcott	Original Completion Date: 31/07/2022 Estimated Completion Date: 31/03/2023
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Original Action:

The Force will ensure that any relevant staff who have yet to complete mandatory training are chased by line managers to complete training within the set timescales.

Update since last JAC (held on 16/12/2022):

There are currently 31 recorded as needing to complete their training. 16 of these are new to the command having recently joined. 1 person has left the command. 3 are Specials (who have completed the learning package as part of their specials training – this has been advised to SAP Team). This leaves 11 yet to complete from historic list.

A reminder has been sent to all remaining on the list.

Due to the frequent changeover of staff, the command will never be at 100% completion. A decision is required to identify at what percentage of completions the force is satisfied with. It is suggested that a rate of 96% is a good indicator. This would then be achievable to complete this action.

Commissioning (OFPCC) 08/12/2022: Priority Level Medium = 1

Report No: 1.22.23	Management Action: 2	Action Owner: Danielle Lawrence	Original Completion Date: 31/12/2022 Estimated Completion Date: 30/06/2023
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Original Action:

We will retain evidence of agreements with grant recipients which include requirements for monitoring reports and service specification. See also action 3.

Update since last JAC (held on 16/12/2022):

In progress. Up to date with monitoring returns. New Commissioning Officer overhauling processes and procedures following audit in December 2022. Looking over the previous 6 months, this is 80% complete. Client record management system (Salesforce) to be implemented to assist with this.

Commissioning (OFPC) 08/12/2022: Priority Level **Low = 1**

Report No: 1.22.23	Management Action: 1	Action Owner: Janet Perry	Original Completion Date: 31/12/2022 Estimated Completion Date: 31/03/2023
Original Action: The Commissioning Strategy will be finalised and approved.			
Update since last JAC (held on 16/12/2022): The strategy went to SMT in November 2022 but was not considered due to other urgent matters. It is going to SMT again in March 2023.			