



# ESSEX POLICE, FIRE AND CRIME COMMISSIONER, FIRE AND RESCUE AUTHORITY

## Key Financial Controls - On-call Payments/Processes

Internal audit report 1.23/24

FINAL

12 September 2023

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# EXECUTIVE SUMMARY

## Why we completed this audit

An audit of Key Financial Controls - On-Call Payments/Processes was completed as part of the approved internal audit plan for 2023/24. The objective of the review was to ascertain that on-call payments were being appropriately approved and that consistency existed across all stations regarding claimable expenses, in line with current guidance. We also aimed to provide the Service with insight into day-to-day processes and to gauge thoughts and perceptions from station and watch managers from a sample of ten stations.

Between April 2022 and March 2023, the Service had 90,471 on-call timesheet entries from the 10 stations we sampled out of 51 on-call stations. The stations we reviewed were as follows:

- Braintree
- Epping
- Halstead
- Canvey Island
- Weeley
- Saffron Walden
- Waltham Abbey
- Maldon
- Wivenhoe
- Hawkwell

We issued a survey to the Watch Managers for sampled stations and where possible conducted interviews with the Station Managers, please refer to Appendix A of this report which details the questions and the responses from this. The Service may wish to review and consider addressing concerns that were highlighted through the process.

The Service uses CIVICA to upload and approve on-call payments. The timesheets are checked and processed by the payroll department. The responsibility lies with the individual station and watch managers to ensure the on-call firefighters' claims have been correctly added and approved, using the CIVICA Pay Framework as guidance on the activities available to be claimed. There are 33 activities that are available to be claimed by the on-call Fire Fighters, alongside the activities relating to incidents there are a range of additional hours available that include admin time, drill training with a discretionary additional hour for physical fitness training, equipment maintenance, station cleaning and maintenance and general training.

The Business Intelligence Pay Partner conducts monthly reviews with the managers of on-call stations where it has been highlighted that there are issues or queries on over/underspends for on-call payments. A finance report on the performance of all areas of the Service, including on-call, is presented to the Performance and Resources Board for review on a quarterly basis. The Service is in the process of implementing a new Operational Resource Management Board, which, once created, will place a higher emphasis, and provide a strategic overview of on-call spend performance and will scrutinise any variances throughout the year.

## Conclusion

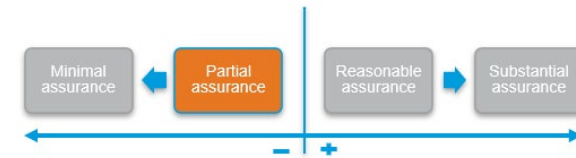
Overall, we noted that there were well-designed controls in place for in-built system rules on CIVICA, whereby the system automatically rounds time entries to the relevant increments, depending on the activity for on-call activities claimed for. Additionally we noted guidance for staff that included the breakdown of activities available to claim and a step by step process of how to input and submit the timesheets.

However, through our review, we identified several areas of control weaknesses in relation to the comprehensiveness of the available guidance; we noted a lack of clarity in expectations of hours to be claimed across one or two pump stations in regard to activities such as station maintenance and admin, with a lack of detail on the eligibility of staff that could claim the additional fitness hour and what that would entail. Consequently, we found a lack of control in the processes surrounding back pay, which resulted in the approval of approximately £16k in payments to Halstead station as a result of on-call firefighters requesting back-pay for the additional fitness hour up to one year. Our analysis of timesheets from ten stations between April 2022 and March 2023 revealed inconsistencies in the level of detail provided in the entries and identified 133.32 hours that were approved after the cut off date for payroll so were therefore paid in the following month.

### Internal audit opinion:

Taking account of the issues identified, the Essex Police, Fire and Crime Commissioner, Fire and Rescue Authority can take partial assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified area(s).



## Key findings

We identified the following weaknesses which resulted in the agreement of one high and two medium priority management actions:



### Documented Guidance

We noted through review of the Civica Pay Framework which is in place to provide guidance on the processes surrounding on-call payments, that it lacked clarity for admin activity and claimable hours. Additionally, we noted that there was insufficient clarity surrounding the additional fitness hour and when this can be claimed.

Through the surveys we conducted with Station Managers for a sample of 10 stations, we noted a consistent theme of individuals referring to the absence of standardised guidance for the on-call process. We noted that issues were raised around the lack of detailed instructions to outline the process and expected level of claims, such as determining the appropriate hours for station maintenance based on station size. Without clear, concise guidance to follow, there is a risk of inconsistent application of processes within On-Call claims which could lead to over and underpayments due to individual interpretations on allowances and routine hours. **(Medium)**



### **On Call Claims vs Payments Made**

We reviewed a sample of 100 timesheets across 10 individuals from the 10 on-call stations we reviewed in order to confirm the correct processes were being followed and that the payments made, accurately reflected the claim. Across the timesheets we tested we identified nine instances of claims that were paid in the incorrect months due to late authorisation. There is a risk that members of staff are paid late which potentially could cause financial hardship for the employee. This can also result in discrepancies in monthly budget monitoring where the delayed timesheets are processed for payment. **(Medium)**



### **Additional Hour – Back-Pay Approval**

Through review, we identified in particular for Halstead Fire Station, 75 timesheet entries labelled as "Back Pay" which we noted accounted for a total of 1,005 claimed hours in March 2023. Through discussion with the Business Intelligence Pay Partner, we were informed that these entries represented staff members claiming back their additional hour of fitness over a one-year period, resulting in an additional payment of £16k in total.

There is notably a lack of control around back-payments and the internal communications for allowances including the levels of approval which should be followed for such instances which could potentially (and has in this case) result in overpayments being made having a financial impact on the Service.

Whilst we noted that the approval for these claims was in accordance with the current available guidance, there is a risk of a lack of control and oversight which could result in overpayments and unbudgeted costs arising should other fire stations request back pay in the same manner. **(High)**

### **We noted the following controls to be adequately designed and operating effectively:**



#### **Staff Guidance and Procedure**

Through review of the on-call Timesheet Guide from the Civica Pay Framework, we noted the inclusion of 33 activities alongside the details of eligibility for on-call firefighters to claim. This included activities such as the drill night allowances, station cleaning and maintenance and various training activities.

Through further review, we confirmed video guides were in place for inputting activities onto the timesheets as well as a document named Working Times – On-Call and Day Crew, which details the process in various steps including the difference between submitting a singular and a collective activity on a timesheet.

We confirmed through screenshots of the Service's intranet that the guidance was made accessible for all staff.



### **On-Call Finance System Rules**

We noted through review of the CIVICA system that the on-call payments are automatically calculated from the timesheets input once they are extracted by the payroll department. We noted that the system automatically rounds the time entered accordingly in 15 minute increments. Through review of a sample of 10 individual's timesheets from 10 on-call stations during 2022/23 and the corresponding payslips, we confirmed that rounding was accurately calculated as per the rounding rules that are inbuilt into the system.



### **Monthly Reviews**

Through review of the Pay Analysis Report for 2023, we noted that it highlighted that meetings had been held with seven on-call stations in January 2023. In all instances, we noted that the report included notes on issues such as increases in training and admin due to incorrect entries. We confirmed through review that at the end of March 2023, instead of the pay analysis report being completed, the Service produced a year-to-date analysis for its on-call stations, as an operational overview, that we were informed was sent to the Head of Response and the Chief Financial Officer. We confirmed that the analysis included a breakdown of on-call performance over the year and whether spend was in line with budget.



### **On-Call Payment Checks**

Through review of the January, February and March 2023 Timesheet Reports, we confirmed that checks had been completed by the payroll team as required. In addition, we noted 135 changes had been made due to incorrect codes, 19 deletions had been undertaken due to duplication, and three pay corrections were undertaken confirming that checks had been thoroughly undertaken. Through review of a sample of 100 timesheets (10 individuals each from 10 on-call stations), we confirmed that the checks were undertaken in a timely manner and prior to the release of payment. We confirmed this as we noted the assessment of late authorisations was being processed and claims were subsequently paid in the following month where there were queries.



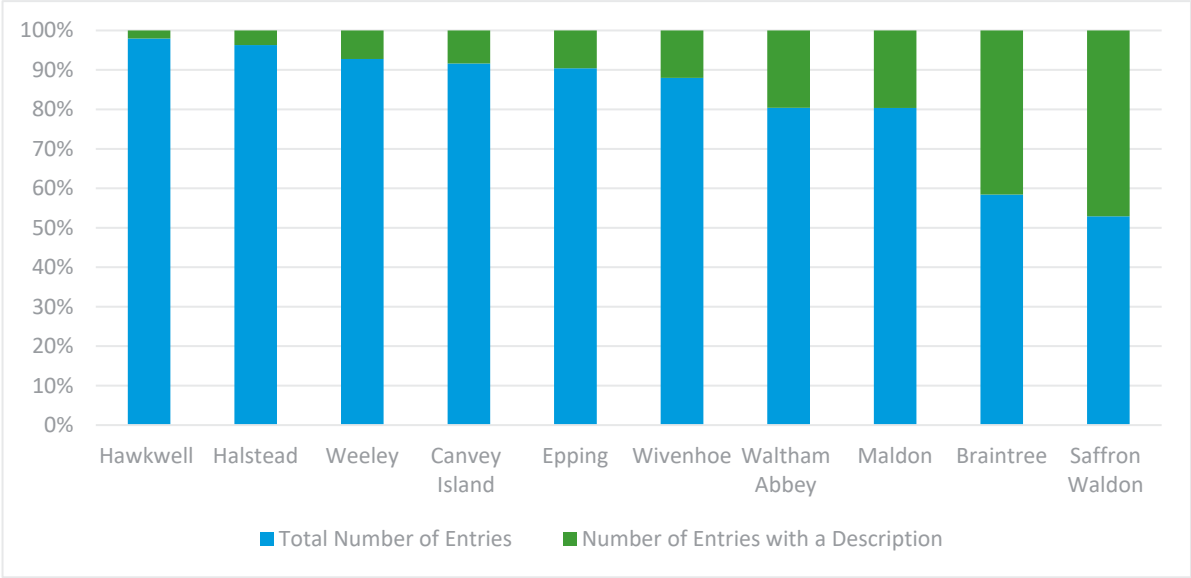
### **Governance Structure**

Through review of the 2023 January, February and March Performance and Resources Scrutiny Board meeting minutes and supporting papers, we noted that in all three instances the papers included monthly and yearly budget updates on on-call spend including a note to say that £464k of the spend related to 'heatwave shouts'.

**We also agreed one low priority management action included in section 2 of this report.**

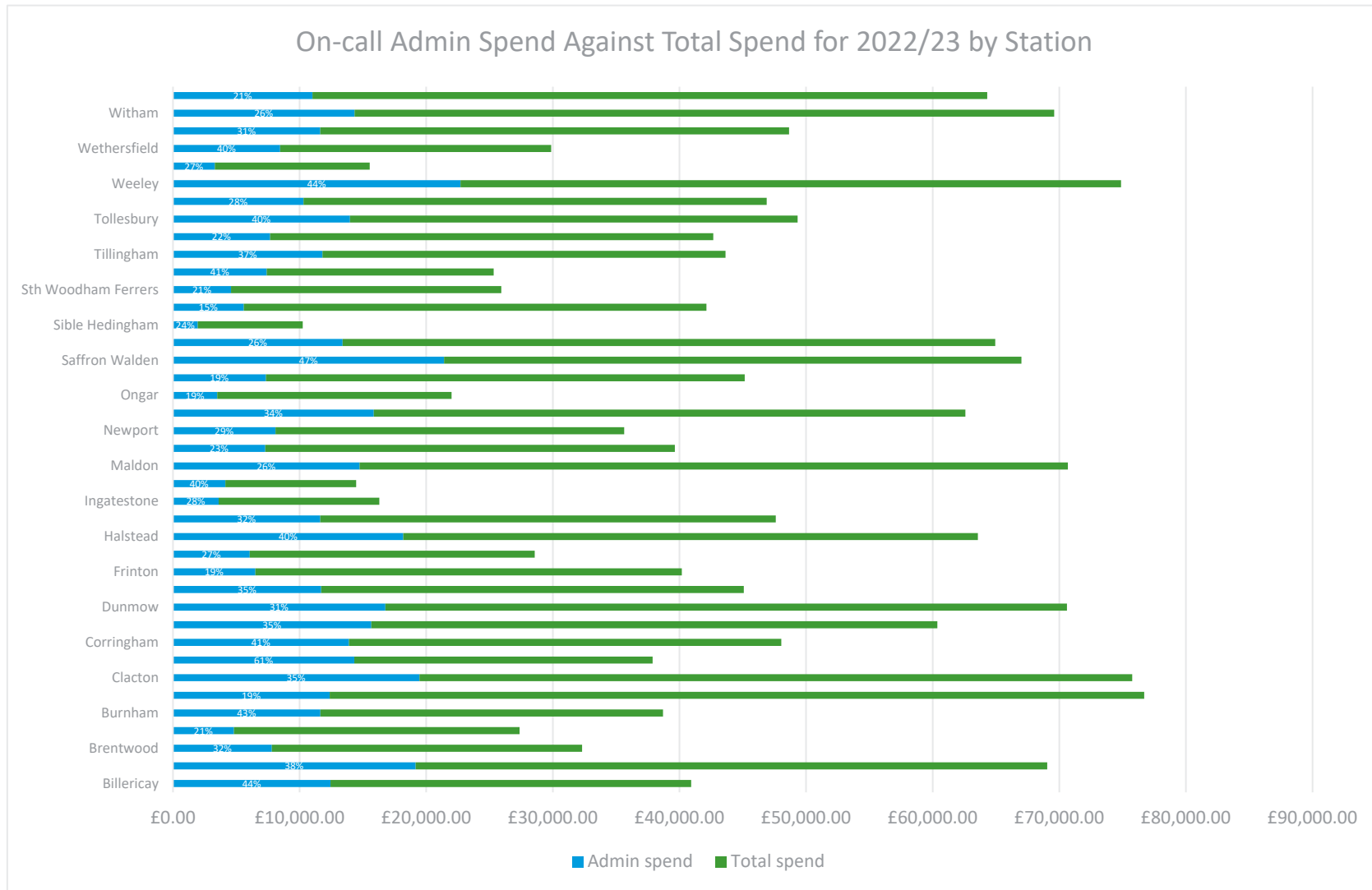
# DATA ANALYTICS

As part of the review, we undertook data analytics and full population analysis on the timesheets uploaded on the system for the 10 stations that we selected. The below graph highlights the total number of entries against the number of entries on timesheets that were without a description. It can be observed that on average the proportion of entries with no description sat consistently between 62% and 77% throughout 2022/23 and the Service may wish to consider implementing a mandatory description requirement for all on-call timesheets to ensure accuracy.



In the below graph, we have highlighted the actual spend as a percentage for admin tasks for all 51 on-call stations during 2022/2023 out of total spend for on-call payments. We noted that the lowest spend for admin was 15 percent of the total spend for Stansted with the largest spend accounting for 61 percent of the total spend for Coggeshall.

Details are included below for each station:



## 2. DETAILED FINDINGS AND ACTIONS

Staff Guidance and Procedures				
<b>Control</b>	The Service has in place a Civica Pay Framework, which is designed to provide guidance on the processes surrounding on-call payments including individual pay codes for the various outcomes that can occur when a staff member attends a call. The Framework has four subheadings covering colleagues, managers, video guides and timesheet activities.	<b>Assessment:</b>		
		<b>Design</b>	✓	
		<b>Compliance</b>	×	
<b>Findings / Implications</b>	<p>Through review of the CIVICA Pay Framework we noted that for the activity on administrative tasks, there was a lack of clarity provided on the expectations of the Service for the amount of hours that are allowed to be claimed per week or any detail on what activity constitutes to admin time to be claimed. This was highlighted when we reviewed the total spend of the on-call stations for 2022/23, as detailed in the key findings, where we identified that the variances of admin spend ranged from 15-61% of the overall additional spend per station. We also noted that for the additional fitness hour there was no guidance or description of what this specifically relates to, for example, a gym session, fitness class or additional hour drill training.</p> <p>Through the completion of the Station Manager surveys (further details included in Appendix A), we noted that the overall theme was that there was no set guidance for the on-call process with four managers noting the lack of guidance, three of which who explained if there was guidance they were unaware as to where they could access it. A recurring recommendation was made for guidance to be provided, which details the process and level of acceptance that is expected within the claims, for example, how many hours a one pump station would be expected to claim for station maintenance, compared to a two pump station, as well as an acceptable amount of hours for admin time for stations of various staffing levels.</p> <p>Without clear, concise guidance to follow, there is a risk of inconsistent application of processes within On-Call claims which could lead to over and underpayments due to individual interpretations on allowances and routine hours.</p>			
<b>Management Action 1</b>	<p>The Service will review the CIVICA Pay Framework to provide more clear, concise guidance on areas such as admin time and the additional fitness hour, as well as acceptable levels of input of station maintenance for stations of different pump levels.</p> <p>This will include roles and responsibilities regarding the inputting of detailed timesheets with the inclusion of appropriate rationale per claim to provide consistency in procedure across the Service.</p>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Assistant Director - Head of Response	31 March 2024	Medium
		Assistant Director – Human Resources		



## On-Call Claims

<b>Control</b>	The Service uses the CIVICA Self-Service app which allows staff members to record the individual details of every call they attend by using the relevant activity and by providing an explanation of what the call entailed or an incident number.	<b>Assessment:</b>	
	The timesheets are then submitted to the Watch Manager who reviews and approves the hours for each station following submission by staff prior to being submitted to payroll for payment.	<b>Design</b>	✓
	The Station Manager reviews the Watch Manager's timesheet before it is submitted to payroll.	<b>Compliance</b>	×

**Findings / Implications** For a sample of ten fire stations, we selected ten members of staff and obtained their timesheet and payslip for one month each from 2022/23 totalling 100 timesheets. Out of the 100 timesheets, we noted only seven instances whereby timesheets and payslips aligned.

Through discussion with the Business Intelligence Pay Partner, we noted that the main differences for the remaining 93 were due to timesheet rounding levels, we were informed that the system automatically updates for payroll when the timesheets are sent for review. As a result of this, we rounded up the disturbance allowance and turnout sections allowing a buffer of 10% and through review of the timesheets, we noted that in three instances, the difference between hours on payslip and hours on the system was greater than 20% of the total number of hours recorded on the payslip.

In 17 instances, we noted that the difference between the number of hours from the payslip and hours recorded on the system ranged between 10-19 hours. Through discussion, we were informed that nine variances were related to late timesheet authorisations from the prior month which were carried over and paid in the following month. In four instances of a minus percentage, these were hours that had missed the authorisation date and would be paid in the following month.

We also noted that two variances were due to training day inputs of 1 hour that should have been 8.5 hours as well as 8 hours for an Additional Shift Work.

Through discussion with the Business Intelligence Pay Partner we noted that only approved timesheets would be reviewed by Payroll in the last two weeks of the month before the pay is processed

There is a risk that members of staff are not paid accurately on a monthly basis based on the amount they have claimed for the period, which potentially could cause financial hardship for the employee. This can also result in discrepancies in monthly budget monitoring where the delayed timesheets are processed for payment.

<b>Management Action 2</b>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
We will strengthen guidance around timely submission and authorisation of timesheets. This could include mandatory additional training for managers on PDR Pro.	Assistant Director – Human Resources	30 April 2024	Medium

## Governance Structure

<b>Control</b>	<p>The Performance and Resources Scrutiny Board receives a Finance Report each month from the Chief Finance Officer, which allows them to monitor the financial performance, including expenditure regarding on-call payments.</p>	<b>Assessment:</b>		
	<p>However, there is currently a lack of internal governance regarding thorough oversight of On Call payments.</p>	<b>Design</b>	x	
		<b>Compliance</b>	N/A	
<b>Findings / Implications</b>	<p>Through discussions with the Chief Financial Officer and the Director of Operations, we were notified of the impending Operational Resource Management Board which, at the time of our review was in the process of being developed (including Terms of Reference).</p> <p>We were informed that the aim of this Board will be to review and scrutinise the monthly budgets for the on-call stations, enabling a more effective governance structure. However, there was no evidence available for us to confirm the creation of this Board and as such, we could not confirm that sufficient governance arrangements were in place to provide scrutiny and challenge to the on-call payments at a Strategic Level.</p> <p>There is a risk of insufficient oversight of on-call spend on a granular level.</p>	<b>Responsible Owner:</b>	<b>Priority:</b>	
<b>Management Action 3</b>	<p>The Service will strengthen the Governance Structure to include a review process of the on-call process, performance and budget vs actual spend.</p>	<p>Assistant Chief Fire Officer (Director of Operations)</p>	<p>30 September 2023</p>	<p>Low</p>

## Additional Hour

<b>Control</b>	On-Call Firefighters can claim an additional hour for fitness training at the discretion of their Watch Manager as per the changes to the Grey Book introduced in 2021.	<b>Assessment:</b>						
	Within the current CIVICA Pay Framework the additional hour is detailed within the ONCA Drill Night activity as a discretionary third hour to be used for physical fitness training dependant on individual requirements and available budgeted hours.	<b>Design</b> ✓						
		<b>Compliance</b> ×						
<b>Findings / Implications</b>	Through review of the on-call Pay Budget vs Actual document, we noted that the standardised budget for the additional fitness hour for the 2023 financial year, is circa £37k across all on-call stations.							
	Through review of the on-call stations timesheets for Halstead Fire Station from April 2022 to March 2023, we identified there were 75 timesheet entries titled 'Back Pay' which we noted had resulted in 1,005 hours claimed in March 2023. Through discussion with the Business Intelligence Pay Partner, we were informed that this was due to members of staff claiming back their additional hour of fitness over a one-year period, which resulted in an additional payment of approximately £16k for the period. We also noted that approval had been given for this claim by the Station Manager who we were informed had sought approval from their seniors.							
	Following this payment, we were advised that the Service were in the process of ascertaining what funds need to be recovered due to pay increases throughout the period that the back pay has been sought over, which has led to overpayment of which the value had not been determined at the time of our review.							
	There is notably a lack of control around back-payments and the internal communications for allowances including the levels of approval which should be followed for such instances which could potentially (and has in this case) result in overpayments being made having a negative financial impact on the Service.							
<b>Management Action 4</b>	The Service will review their back pay process, which ensures the correct hourly rates are used to ascertain pay owed and introduce an approval hierarchy for back pay which allocates the responsibility to the Director of Finance to approve payments over a certain value.	<table border="0"> <tr> <td><b>Responsible Owner:</b></td> <td><b>Date:</b></td> <td><b>Priority:</b></td> </tr> <tr> <td>Chief Finance Officer</td> <td>31 October 2023</td> <td>High</td> </tr> </table>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>	Chief Finance Officer	31 October 2023	High
<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>						
Chief Finance Officer	31 October 2023	High						
	This will be disseminated to all staff.							

# INTERVIEWS AND QUESTIONNAIRE

Station Managers - interview								
Braintree	Epping	Halstead	Maldon	Saffron Walden	Waltham Abbey	Weeley	Wivenhoe	Hawkwell
Watch Managers - questionnaire								
Waltham Abbey		Weeley		Saffron Walden			Canvey Island	

The questions we asked Station (via interview) and Watch Managers (via questionnaire) were as follows:

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Do you have relevant guidance to follow regarding On-Call payments and the processes surrounding them?</li> <li>2. Where can you access said guidance?</li> <li>3. Can you talk me through the process of On-Call Payments from a Firefighter's perspective?</li> <li>4. What processes involve the Watch Manager?</li> <li>5. What processes involve yourself?</li> <li>6. How do you manage your admin time?</li> <li>7. What are your routine hours available in your station?</li> </ol> | <ol style="list-style-type: none"> <li>8. How are these broken down?</li> <li>9. Do you feel well informed on the processes?</li> <li>10. Do you feel like you require further information on the processes?</li> <li>11. Who would you go to with any queries?</li> <li>12. Are you confident in the pay policy to question/challenge any hours input on to timesheets?</li> <li>13. Do you feel like the processes are consistently applied?</li> <li>14. What improvements, if any, do you feel could be made to the process?</li> </ol> |
|--|---|

During our review, we conducted interviews with a total of nine station managers. The findings were as follows:

- Four out of nine Station Managers noted the lack of specific guidance regarding On-Call payments and the associated process. However, four instances mentioned the availability of general guidance on using Civica.
- In three instances, Station Managers were unaware of where to access guidance.
- On-call payment processes varied among stations. Four Station Managers stated that firefighters submit timesheets directly on the system, while in the remaining five instances, a paper timesheet was used and inputted by Watch Managers.
- In each case, Station Managers approved team payments and reviewed Watch Managers' timesheets.
- Three instances revealed that Watch Managers predominantly spent administrative time, with one Station Manager noting 15-17 hours per week.
- Five Station Managers were aware that firefighters had two to three drill nights per week.
- Three Station Managers felt insufficiently informed about the On-Call process.
- When asked if they required further information, one Station Manager requested an update on guidance and a breakdown of claimable items.
- In six instances, Station Managers sought clarification on On-Call payments from the Pay or HR departments.
- Each Station Manager expressed confidence in the pay policy.

- Four Station Managers believed that the process lacked consistent application across stations.
- Lastly, we asked the Station Managers for suggestions to improve the process, and the following points were raised:
- Provide guidance on expectations for different pump levels, station maintenance, and administration.
- Implement restrictions on claim submissions to prevent duplicates or claims during vacation or sick leave.
- Regularly review budgets to account for salary increases and rising costs.

During our assurance engagement, a questionnaire was disseminated to Watch managers containing the same questions we asked Station Managers, and through compiling the available data we noted the following:

- In one instance the Watch Managers noted that they did not have relevant guidance to follow regarding On-Call payments.
- In three instances Watch Managers noted that they would be able to find guidance on the intranet.
- In three instances firefighters would complete a timesheet which would be then entered by the officer.
- Each Watch Manager noted that as part of the On-Call process they have to input everyone's data on the system and approve it.
- One Watch Manager stated that it is very difficult to manage the administration of a two pump fire station.
- In three out of the four instances Watch Managers mentioned that they would spend around eight hours a week on routine checks – these were also broken down between a number of staff members.
- Three Watch Managers noted that they felt well informed on the On-Call process and did not require further information on the On-Call process, with the remaining one stating that they do not and would need further documentation on the process.
- Three out of the four noted that if they had queries concerning the On-Call process they would get in touch with HR or station manager. The remaining one instance noted that they were unsure.
- Three out of the four also mentioned that they did not feel like the On-Call process is consistently applied across stations.
- Lastly, we asked the Watch Managers for suggestions to improve the process, and the following points were raised:
  - Increase the budget for training.
  - Provide an On-Call workbook to ensure continuity of process and support managers who manage teams of people.
  - On-Call activity getting worse year on year due to increasing demands being places on the service and a lack of development opportunities in ECFRS not allowing mixed crewing.
  - Have an increased rds salary linked to personal and station availability for example a bounty each month if you do at least 90 hours and your station is on the run over 90% - something like 3x the retainer - this would massively increase retention and station availability leading to a better value service for the public.

# APPENDIX A: CATEGORISATION OF FINDINGS

## Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
KFC - On Call Payments/Processes	1 (9)	3 (9)	1	2	1
<b>Total</b>			<b>1</b>	<b>2</b>	<b>1</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

# APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

## Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the objective.

### Objective of the risk under review

On-call payments are appropriately authorised and approved before being paid with consistent application of the claimable expenses being consistently applied across all stations in line with documented policies and procedures.

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**When planning the audit, the following areas for consideration and limitations were agreed:**

**The audit will consider the following:**

- Up to date policies and procedures are available to staff which provide a framework for managing on-call payments effectively including responsibilities for who can approve it and providing a clear purpose for where on-call payments should be used.
- For a sample of fire stations, we will confirm that the claims that have been made were in accordance with documented policy/procedural guidance in relation to recording, documentation of rationale, approval and payment (accuracy).
- Guidance is in place for staff in relation to claiming on-call payments and the expectations in place are defined including any communication of updates to the processes.
- On-call payment rules have been built into the financial system.
- Appropriate checks are undertaken on payments prior to payment release.
- We will use data analytics to analyse the consistency of on-call payments and processes for the top fire stations with the largest on-call spend, seeking to ensure that justification and rationale has been provided for such spend.
- We will review the analysis and management reporting (including use of PowerBI) through the governance structure for on-call payments at both an operational and strategic level including the adequacy and scrutiny/challenge provided to confirm value for money is being achieved.

As part of the review, we will interview a sample of station managers and disseminate a survey to watch managers to gauge thoughts and perceptions on the process and to assess consistency of application of the processes.

**Limitations to the scope of the audit assignment:**

- The scope of this work is limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out for this review. It should not, therefore, be considered as a comprehensive review of all aspects of non-compliance that may exist now or in the future;
- We will not review the budget setting for on-call payments or confirm the on-call budget will be/or has been achieved at year end;
- We will not review compliance with the health and safety legislation or working time regulations;
- We will not comment on the routine processing of the payroll;
- Our review is not intended to be an audit of the financial statements of the organisation and, as such, we will not perform any testing over the accounting records of the organisations.
- Any testing undertaken as part of this audit will be compliance based and sample testing only;
- The results of our work are reliant on the quality and completeness of the information provided to us; and
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.
- Our work does not provide assurance that material error, loss or fraud do not exist.



**Debrief held** 4 July 2023  
**Draft report issued** 10 July 2023  
**Responses received** 12 September 2023

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**Final report issued** 12 September 2023

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