



# Police, Fire and Crime Commissioner for Essex and Essex Police

## Internal Audit Progress Report

22 September 2023

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# 1 Key messages

The internal audit plan for 2023/24 was approved by the Joint Audit Committee at the March 2023 meeting. This report provides an update on progress against that plan as well as the remaining reports from the 2022/23 plan and summarises the results of our work to date.

Since the last meeting, we have issued four final reports from the 2022/23 internal audit plan:



- **Victim Confidence** (reasonable assurance);
- **Delivery of the Capital Programme** (reasonable assurance);
- **Overtime and Expenses and Allowances** (reasonable assurance); and
- **Community Safety Accreditation Scheme (CSAS)** (reasonable assurance).

We have also carried out some further work on the **Payroll** review and recently issued a revised draft. Management are meeting to discuss the report in mid-September and we hope to finalise the report very shortly. [\[to note\]](#)

Since the last meeting, we have also issued two final reports from the 2023/24 internal audit plan:



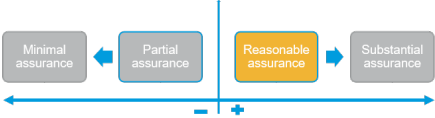
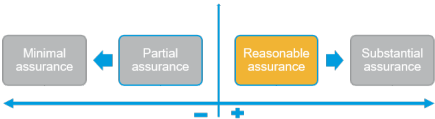
- **Firearms Licensing** (reasonable assurance); and
- **General Data Protection Regulation (GDPR) Governance** (advisory but some significant issues identified).

We have also issued the **Operational Resource Planning (RMU) - SAP Duty Management System** in draft and we are awaiting management comments ahead of finalisation. [\[to note\]](#)

## 2 Reports

### 2.1 Summary of 2022/23 final reports being presented to this committee

This section summarises the 2022/23 reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><b>Victim Confidence (8.22.23)</b></p> <p>Overall, our review identified that the Force had an adequately designed control framework and effective processes in place to measure victim confidence, with relevant policies and procedure documents in place, measurement of confidence levels through the SMSR surveys and subsequent reporting through the governance structure, with actions put in place where necessary to increase these levels. We also found the Force were in the process of launching a text feedback project which sought to send an SMS to victims to gather their satisfaction levels.</p> <p>We noted an area of weakness in relation to a lack of quarterly updates between the PFCC and contracted victims' services for 2022/23 as these were not provided to us despite requests. We also noted certain areas not covered by the Accountability Toolkit which is used to evidence compliance to data protection law, to assist with information sharing.</p>	<p>Reasonable assurance</p> 	1	2	0
<p><b>Delivery of the Capital Programme (7.22.23)</b></p> <p>Overall, we found the control framework to be well designed and operating effectively for capital programme monitoring with COG and CPMB challenging and scrutinising projects in line with agreed timeframes. We also confirmed that controls surrounding capital invoices were operating as intended. We noted that the 2023/24 capital programme had been supported by the PFCC and that an Estates and IT Strategy had been established to support the delivery of the Force's capital programme. We confirmed that the Force's Financial and Procurement Regulations also outlined key content about the capital programme.</p>	<p>Reasonable assurance</p> 	3	1	0



Assignment	Opinion issued	Actions agreed		
		L	M	H

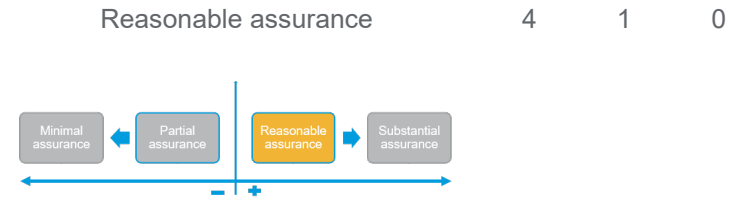
We did however note an area of weakness where controls were not being complied with. This related to the maintenance and content of capital project documentation and the consistency of the provision of signatures to support the approval of several projects. We also noted that in February 2023 the Force reported further slippage in the capital programme and that it is forecasting carrying forward £7.8m of slippage into 2023/24. Reasons for the increased slippage are contractor delays, governance delays (PFCC) in getting project approval and timing of Board meetings, Force capacity, and manufacturer slippage.

**Overtime and Expenses and Allowances (5.22.23)**

Overall, we found that Overtime and On-Call Protocols and overtime flowcharts for both officers and staff had appropriate content and were aligned to relevant external guidance such as the Police Regulations and the PSC handbook. Overtime reporting at both Chief Officer and Command level was comprehensive with overtime was noted as a clear area for concern. We noted budgetary reporting for expenses was sufficient with a mechanism in place to track spend against budgets and record supporting commentary to explain variances.

We did however identify areas of control weakness including numerous instances where staff and officers were paid the incorrect overtime rate which resulted in both overpayments and underpayments. We also noted that in December 2022, the Force’s reported an adverse forecast outturn variance for police officer (including bank holiday) and police staff overtime. However, we were informed that overtime spend on Operation Hazel was £1.9m for officers and £86k for staff which is subject to a Home Office claim.

We were informed that a key attributor to the overtime spend relates to double rates of pay being offered to those working in the Force Control Room (FCR) due to staff shortages. This has resulted in significant overtime payments to those working in the FCR (c£153k and c£225k charged against the FCR cost centre at double the rate of pay between April and December 2022 for officers and staff, respectively). A separate agreement for enhanced rates was in place for the FCR during the summer months due to extreme circumstances. We also identified expenses claims where a claim did not have





Assignment	Opinion issued	Actions agreed		
		L	M	H

appropriate approvals attached to SAP, nor was a supporting receipt attached as required by the Force policy.

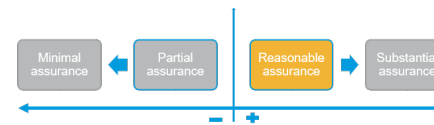
The Force are projected to have a forecast variance of just under £4.5m at the year end, £2m of which is attributable to Operation Hazel, £1.5m attributable to police officers covering vacancies in Contact Management and Crime and Public Protection in response to increased investigative requirements, Operational Policing to reflect significant activity in connection with Force Support Unit (FSU) vacancies, Roads Policing and OPC special operations and SCD to reflect the level of vacancies and activity experienced within the Major, Economic and Cyber budget. A further £0.7m is attributable to Police Staff Overtime overspends for Contact Management and Crime and Public Protection resulting from vacancies and the requirement to manage backlogs in various areas, to include referrals, visits, and risk assessments. However, whilst we can see that the Finance team and COG have a good understanding of the reasons for overtime spend, the level of overtime still needs to be carefully monitored at COG to ensure it is understood and kept under control.

**Community Safety Accreditation Scheme (CSAS) (11.22.23)**

Overall, we found the control framework which supports the functioning of the CSAS to be well-designed and consistently applied. This was supported by the establishment of an up to date CSAS Procedure which we confirmed was in line with national guidance and had been made available to staff and the public. Roles and responsibilities were also clearly set out in the Procedure. Through sample testing we assessed compliance with processes to ensure private organisations were Police CPI accredited, three-year renewals took place in a timely manner and incorporated key considerations. We confirmed satisfactory vetting was maintained for APs and also that APs were suitably trained. We also confirmed that clear processes had been established for complaints, suspensions, and withdrawals.

However, a formal decision is required around the use of Information Sharing Agreements (ISAs) so that the Force can be assured that the CSAS is compliant in this regard. In addition, we identified scope for improving efficiency and/or quality in relation to the use of a statement of compliance and

Reasonable assurance 3 1 0





Assignment	Opinion issued	Actions agreed		
		L	M	H
<p>disclaimer in applications, the use of a CSAS webpage and the consistency of national and regional CSAS meetings. We also noted that vetting reapplications had not been processed by the vetting team in a timely manner, due to force-wide pressures.</p>				

## 2.2 Summary of 2023/24 final reports being presented to this committee

This section summarises the 2023/24 reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><b>Firearms Licensing (1.23.24)</b></p> <p>Overall, we found that controls were well-designed and were operating effectively in relation to undertaking continuous assessments and requesting and processing returns of firearms. We identified that a Policy was in place together with an operating procedure that reflected statutory guidance and this was consistent to the current approach taken by the FSEL department. We found that the Force was keeping abreast of changes in statutory legislation and that they were retaining data in accordance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police. We also noted an effective governance reporting process was in place, with an annual performance report being made to the Performance and Resource Scrutiny Board.</p> <p>We reviewed a sample of 60 (10 each from grant applications, renewals, revocations, refusals, returns and continuous assessments) and found the control framework regarding grant applications, renewals, refusals, and revocations to be generally well designed and operating effectively, we did however note in various instances forms had not been dated or there were some inconsistencies with completion dates. We also found in one instance where a risk rating had not been given by the RDO, one instance</p>	<p>Reasonable assurance</p>	3	1	0



Assignment	Opinion issued	Actions agreed		
		L	M	H
where an applicant's full medical history had not been supplied by the GP, one instance where the applicant declaration had not been signed and a further instance where the FLM review had not been retained.				
<b>General Data Protection Regulation (GDPR) (2.23.24)</b>	Advisory (some significant issues)	4	8	3
<p>We undertook an agreed upon procedures assignment of the current data governance processes, procedures and controls in place at the PFCC's office. We noted the DPO Action Plan was in place with regular updates being recorded against actions and training had been provided to all necessary individuals. We also noted that the responsibilities for the DPO had been stated and reflected current practice.</p> <p>We agreed 15 management actions which had been prioritised to reflect the risk priority and inform internal planning whereby action is required to further strengthen the controls in place. We agreed 4 low, 8 medium and 3 high priority management actions with management to address these areas.</p>				



### 3 Remaining outstanding reports for the 2022/23 Internal Audit Plan

Assignment	Start date / Status	Draft report issued	Final report issued	Opinion	Actions agreed			Target JAC (as per revised IA plan*)	Actual JAC
					L	M	H		
Overtime and expenses and allowances	FINAL	13/03/23 and 10/07/23	21/07/23	Reasonable assurance	4	1	0	June 2023	September 2023
Delivery of capital programme	FINAL	27/04/23 and 30/05/23	11/07/23	Reasonable assurance	3	1	0	June 2023	September 2023
Victim confidence	FINAL	28/04/23 and 09/06/23	22/06/23	Reasonable assurance	1	2	0	June 2023 (March 2023)	September 2023
Community Safety Accreditation Scheme (CSAS) (to replace IT audit part 2)	FINAL	04/07/23	26/07/23	Reasonable assurance	3	1	0	-	September 2023
Payroll	DRAFT	26/05/23, 21/07/23 and 07/09/23						June 2023 (March 2023)	

## 4 Summary of progress to date with the 2023/24 Internal Audit Plan

Assignment	Start date / Status	Draft report issued	Final report issued	Opinion	Actions agreed			Target JAC (as per IA plan)	Actual JAC
					L	M	H		
Firearms Licensing	FINAL	16/06/23	18/07/23	Reasonable assurance	3	1	0	September 2023	September 2023
Data Protection and Information Management	FINAL	23/08/23	08/09/23	Advisory (no opinion)	4	8	3	September 2023	September 2023
Operational Resource Management (RMU) – SAP duty management system	DRAFT	25/08/23 and 12/09/23						December 2023 (Sept 2023)*	
Payroll – processes for leavers	Fieldwork complete							December 2023 (Sept 2023)*	
Performance Reporting	Fieldwork complete							December 2023	
Debt Collection and Recovery	26/09/2023							December 2023	
Problem Solving	11/10/2023							March 2024	
Investigative Wellbeing (joint)	06/11/2023							March 2024	
Follow up	12/12/2023							March 2024	



Assignment	Start date / Status	Draft report issued	Final report issued	Opinion	Actions agreed			Target JAC (as per IA plan)	Actual JAC
					L	M	H		
Public Victim Contact	11/01/2024							March 2024	
Recruitment Compliance (PUP and General Officer Recruitment) (joint)	02/01/2024							March 2024 (December 2023)	
Outsourced Data Centre service management processes (incl disaster recovery arrangements)	16/01/24							March 2024	
Treasury Management	01/02/2024							March 2024	
Policing Cultures and Values	Cancelled and replacement audit being discussed*							March 2024	

\*see explanation below

## Appendix A – Other matters

### Changes to the audit plan

There have been the following changes to the 2023/24 plan since the last meeting:

Auditable area	Reason for change
Operational Resource Management (RMU) – SAP duty management system	Due to staff availability within the RMU, the completion of the fieldwork was delayed. The final report will be presented to the December 2023 meeting.
Payroll – processes for leavers	Due to auditor annual leave and study leave, the completion of the fieldwork for this review was delayed and this report will be presented to the December 2023 meeting.
Policing Cultures and Values	Due to the Force being provided with assurance from other areas in relation to cultures and values, we have been asked to remove this review from the 2023/24 plan. We are in discussions with management regarding a replacement audit from the long list of audits that initially did not make the short list for 2023/24. Expected timing Q4.


### Information and briefings

Since the last JAC meeting in June 2023, we have issued the following newsletters and briefing papers:

- Emergency Services client briefing August 2023; and
- Emergency Services – Benchmarking of Internal Audit Findings 2022/23.

### Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.



The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

## **Post assignment surveys**

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you.

Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).
- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

## Appendix B - Key performance indicators (KPIs)

	Delivery				Quality		
	Target	Actual	Notes (ref)		Target	Actual	Notes (ref)
Audits commenced in line with original timescales	Yes	Yes**		Conformance with PSIAS and IIA Standards	Yes	Yes	
Draft reports issued within 15 days of debrief meeting	15 days	12 days		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 15 days of draft report	15 days	14 days		Response time for all general enquiries for assistance	2 working days	1 working day	
Final report issued within 3 days of management response	3 days	3 days		% of staff with CCAB/CMIIA qualifications /qualified by experience on audits	50%	86%	

### Notes

\*\* This takes into account changes agreed by management and Audit Committee during the year. Through employing an 'agile' or a 'flexible' approach to our service delivery we are able to respond to your assurance needs.



## For more information contact

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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## POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE

### Victim Confidence

AC Final Internal audit report 8.22/23

22 June 2023

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# EXECUTIVE SUMMARY - VICTIM CONFIDENCE

## Conclusion

Overall, our review identified that the Force had an adequately designed control framework and effective processes in place to measure victim confidence, with relevant policies and procedure documents in place, measurement of confidence levels through the SMSR surveys and subsequent reporting through the governance structure, with actions put in place where necessary to increase these levels. We also found the Force were in the process of launching a text feedback project which sought to send an SMS to victims to gather their satisfaction levels.

We noted an area of weakness in relation to a lack of quarterly updates between the PFCC and contracted victims' services for 2022/23 as these were not provided to us despite requests. We also noted certain areas not covered by the Accountability Toolkit which is used to evidence compliance to data protection law, to assist with information sharing.

### Internal audit opinion:

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

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



## Key findings

We identified the following weakness during our review resulting in two medium priority actions being agreed:

### Engagement with Local Partnerships



Whilst we were provided with the progress report for Q1 of 2022/23 for Synergy Essex and Next Chapter, we were not provided with any progress reports for other quarters in the financial year. We were also not provided with progress reports for SafeSteps, Changing Pathways and Victims Support. If performance data is not being regularly presented by contracted services and reviewed and discussed by the PFCC, there is a risk that contracts may be under performing and insufficient services may be being provided to victims. **(Medium)**

### Information Sharing Agreements



We reviewed the Accountability Toolkit which we were informed has been designed to evidence compliance to data protection law, to assist with information sharing, and noted the following areas not covered: the identification of a legal basis that provides a sufficiently clear, precise and foreseeable lawful justification to process personal data for the law enforcement purposes and when undertaking 'sensitive processing', identification of either consent or one of the conditions in Schedule 8. This can lead to personal data being shared without a suitable lawful basis / condition being identified to justify such sharing. **(Medium)**

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

**Policy and Procedures**

We confirmed through review of the Victim and Witnesses Policy that it defined the roles and responsibilities of the Force in providing a service to victims and staff with regards to delivering against the 12 victims' rights set out in the Victims Code

We reviewed the Victim Referral Agreement, Victim Right to Review and Dealing with Vulnerable and Intimidated Witnesses within the Criminal Justice System procedure documents and confirmed that they covered how the Force aim to maximise victim confidence through their processes by outlining the appropriate responses, care, and support to provide victims, with the Victims Code referenced throughout.

Through review we noted that the Victim Right to Review (VRR) procedure was due for review in March 2022 however, we were advised that the National Police Chief's Council (NPCC) are working to apply changes to the process and as such, the Force are waiting for the changes to be confirmed before updating the document. At the time of our review, the procedure document was still in line with current practice. Through review of a screenshot of the policy and procedure document library workflow, we confirmed that the Policy and associated procedures had all been reviewed and approved by their document owners, in line with the review timeframes. We reviewed a screenshot of the policy and procedure document library and confirmed that the Policy and associated procedures had been made available to staff.

**SMSR Surveys**

We reviewed the Q2 and Q3 2022/23 SMSR survey results presentation and confirmed that surveys had been undertaken with results collated to demonstrate overall confidence in Essex Police. We noted that the presentations also demonstrated satisfaction levels with overall services provided to victims including how well they were kept informed of progress for their case. Victim overall confidence in Essex Police was noted broadly positive with 62 per cent for Q2 compared to 61 per cent for Q3.

We reviewed the quarterly Public Confidence Board meeting minutes for August and November 2022 and confirmed the survey results had been presented and had been subject to scrutiny from Board members. We further confirmed actions had been put in place where necessary in an attempt to increase confidence levels, and we noted that these were being progressed through to completion, with regular updates being given.

**SMSR Surveys – Quarterly Reporting (Public Confidence Board)**

Through review of the Public Confidence Board meeting minutes from August and November 2022, we confirmed that the SMSR survey results had been presented and consistent discussion surrounding confidence levels was held, notably regarding changes in confidence levels each quarter for victims, non-victims, ethnic minorities, and gender.

**SMSR Surveys – Quarterly Reporting (Chief Officer Group (COG))**

Through review of the meeting minutes from November 2022 and February 2023, we confirmed the SMSR survey results had been presented and results were scrutinised and challenged.



### **SMSR Surveys – Quarterly Reporting (Performance and Resources Scrutiny Board)**

Through review of the meeting minutes from September and December 2022, we confirmed the meetings were chaired by the PFCC and Deputy PFCC respectively SMSR survey results were presented, discussed, and scrutinised with regular discussions being held on actions being taken by the Force to address satisfaction levels.



### **SMSR Surveys – Quarterly Reporting (Victims and Witnesses Action Group):**

In absence of formal meeting minutes, through review of the Group's agendas from December 2022 and March 2023, we confirmed that the quarterly victim satisfaction responses from the SMSR survey were planned to be presented and discussed.



### **Victim Feedback (Quality of Service Team)**

The Force have a Quality of Service Team who provide victims with updates on investigations and deal with any dissatisfaction raised. Key trends are drawn quarterly and presented in an Insight Report at the Public Confidence Board. Through review of the Quality of Service Insight Report for Q2 and Q3 2022/23, we confirmed that data on victim feedback had been compiled, key trends of victim dissatisfaction had been identified and recommendations to reduce dissatisfaction levels had been agreed.

Through review of the Public Confidence Board meeting minutes for August and November 2022, we confirmed that the Insight Reports for Q2 and Q3 2022/23 had been presented and actions had been put in place where necessary. We reviewed the corresponding action matrices and confirmed that the actions had been progressed through to completion with regular updates given. We noted actions identified included how the Force could amplify the positive feedback they received to further build upon victim confidence.



### **Victim Feedback (Victim Code of Practice Dashboard)**

The Force utilise a VCOP dashboard which summaries how the Force are performing against the 12 rights within the Victims Code. Right 12 of the Victims Code is 'To make a complaint about your rights not being met'.

Through a walkthrough of the dashboard, specifically right 12, we confirmed that data on complaints, overall dissatisfaction and dissatisfaction type had been summarised. Through review of the Victims and Witness Action Group agendas for December 2022 and February and March 2023, we confirmed that the dashboard was regularly presented and discussed.



### **Victim Feedback (Victims Feedback Panel)**

The Force have created a Victim Feedback Panel together with the commissioned Victim Services. The Panel meet twice per year to receive live testimonies and case studies from victims on their experience with the Force and provide both positive and negative feedback. So far, Panels have included domestic abuse and sexual violence and black, Asian and minority ethnic (BAME) communities, with a further Panel due to take place in 2023/24 on violence against women and girls.

Through review of screenshots of SharePoint, we confirmed that video recordings of the Victims Feedback Panel had been shared with staff allowing for organisational-wide learning.



### **Text Feedback Project**

The Text Feedback Project at the time of our review was in its soft (pilot) launch phase. The project allows for feedback to be gathered through an SMS message sent to those who have reported a crime with the data summarised in a SMS dashboard.

We reviewed a screenshot of the SMS dashboard and confirmed that data from the soft launch phase of the project was being collated and summarised. Through discussion with the Head of Contact Management we were advised that this data will feed into Command Team meetings allowing for feedback on team and individual performance to be analysed. We were also advised the meetings will allow for discussion on areas for improvement should the 80 per cent performance target not be met.

Through review of email correspondence between the Problem Solving and Service Improvement Sergeant and call handlers within the Contact Management Command, we noted that details had been issued for a trial run for sending out SMS messages during October and November 2022. The email also included instructions on how to send SMS messages via the BT Portal and detailed call headers of who to send SMS messages to.

Through review of the Operational Go Live Checklist for the project, we confirmed key tasks had been set out alongside target completion dates.



### **Reporting**

The Victims and Witnesses Action Group, chaired by the Assistant Chief Constable, meet on a six-weekly basis and are responsible for understanding the needs of victims and ensuring they are a primary focus of the Force. An action matrix is completed following meetings.

We reviewed the Victims and Witnesses Action Group Terms of Reference (ToR), which we confirmed had been reviewed in June 2022 and confirmed it defined the Group's responsibility to place victims at the heart of decision making and to ensure continued development of the Force gained through the results of the public perception survey, DA survey, Victim Services and the Quality of Service Team. We noted that the ToR outlined the Group's membership, meeting frequency, and reporting arrangements.


We reviewed the Group's action matrices from December 2022 and February and March 2023 and confirmed that they had been discharging their responsibilities in line with the ToR, specifically through continuous review and scrutiny of the public perception survey results and Victim Support services updates. Through review of the Group's agendas from December 2022 and February and March 2023, we confirmed that the VCOP dashboard had been presented.



### **Benchmarking**

Through benchmarking analysis with three other Police Forces, we found Essex Police to be operating as a good example of best practice when compared to how feedback is obtained from victims. Through discussion with staff at other Forces, we were advised that victim confidence levels are not a focus and instead victim satisfaction levels are measured through victim satisfaction surveys only. Essex Police appears to be demonstrating best practice by assessing the levels of confidence for victims through the results of SMSR surveys.

We noted one of the three Forces has a current development in the form of a platform to enable victims to provide feedback. This is similar to that of the Text Feedback Project being undertaken in Essex through which those who report a crime are contacted via SMS to provide feedback on their experience. The comparable Force advised that it intends to use the platform to spot emerging trends, develop insight into areas and topics of negative customer sentiment, develop new community initiatives and celebrate success.



It is also worth noting, all three comparable Forces are taking part in the Victim Satisfaction Survey Pilot funded by the Home Office until 2025 which is to be rolled out during 2023/24.

**We also agreed one low priority management action, which is detailed in section 2 below.**

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

### Engagement with Local Partnerships

<b>Control</b>	<p>The PFCC commission services that support victims to cope and recover from the impact of crime. The PFCC commissioned the following main contracts for 2022/23:</p> <ul style="list-style-type: none"> <li>• EViE consortium - domestic abuse (made up of three providers - SafeSteps, Changing Pathways and Next Chapter)</li> <li>• Synergy Essex - sexual abuse</li> <li>• Victim Support - non-specialist victim assessment and support</li> </ul> <p>Quarterly performance meetings are held between the PFCC and contracted providers where the provider will provide a progress report on their performance over the previous quarter. Meetings between providers and the PFCC are not minuted.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

### Findings / Implications

We requested the progress reports for two quarters for all contracted providers and were provided with Q1 of 2022/23 reports for Synergy Essex and Next Chapter (one third of the EViE consortium). Through review of these, we confirmed that an update had been given to the PFCC on the performance of services throughout the quarter. However, we were not provided with progress reports for a further quarter for Synergy Essex and Next Chapter. We were also not provided with any progress reports for SafeSteps, Changing Pathways or Victim Support for 2022/23. If performance data is not being regularly presented by contracted services and discussed by the PFCC there is a risk that contracts may be under performing and insufficient services may be being provided to victims. We were informed by the Head of Information Management that Information Sharing Agreements (ISAs) are not mandatory pre-requisites for sharing personal data with local victim support partnerships. In absence of an ISA, we reviewed the Accountability Toolkit which we were informed has been designed to evidence compliance to data protection law, to assist with information sharing. Through review of the Toolkit, we noted that it included a step-by-step form to be filled out electronically such as the needs to process personal data, details of what information will be shared, whether information sharing is based on a lawful basis (which we were informed is usually the case for victim support) and details of data to be shared and with whom (parties to the agreement).

We however noted the following areas not covered:

- the identification of a legal basis that provides a sufficiently clear, precise and foreseeable lawful justification to process personal data for the law enforcement purposes
- when undertaking 'sensitive processing', identification of either consent or one of the conditions in Schedule 8

This can lead to personal data being shared without a suitable lawful basis / condition being identified to justify such sharing.

## Engagement with Local Partnerships

<b>Management Action 1</b>	The PFCC will ensure that quarterly progress updates for all victims' support services are undertaken with recorded minutes.	<b>Responsible Owner:</b> Greg Myddleton PFCC's Strategic Head of Partnerships and Delivery	<b>Date:</b> 31 October 2023	<b>Priority:</b> Medium
<b>Management Action 2</b>	<p>The Accountability Toolkit will be updated to cover the following:</p> <ul style="list-style-type: none"> <li>the identification of a legal basis that provides a sufficiently clear, precise and foreseeable lawful justification to process personal data for the law enforcement purposes</li> <li>when undertaking 'sensitive processing', identification of either consent or one of the conditions in Schedule 8</li> </ul> <p>Consideration will also be given to the inclusion of the following areas in the Accountability Toolkit:</p> <ul style="list-style-type: none"> <li>whether other organisations will be involved in the data sharing.</li> <li>whether there is sharing of with another controller.</li> <li>what data items will be shared.</li> <li>how will access requests and individual rights be managed?</li> <li>what information governance arrangements will be in place.</li> </ul>	<b>Responsible Owner:</b> Greg Myddleton PFCC's Strategic Head of Partnerships and Delivery	<b>Date:</b> 31 October 2023	<b>Priority:</b> Medium

# APPENDIX B: 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 following area:

Objective of the area under review	Risks relevant to the scope of the review	Risk Source
Processes and activities are in place to ensure victim confidence is maximised.	Public confidence & victim satisfaction	Strategic risk 1170

### The following areas will be considered as part of the review:

- The Force has clearly outlined through policy and guidance how it will ensure victim confidence is maximised.
- Social & Market Strategic Research (SMSR) surveys are undertaken with victims with results collated and analysed with actions being put in place to address areas of concern noted accordingly.
- Results from the SMSR surveys are shared through the governance structure and are assessed, scrutinised and challenged from local level up to Chief Officer level. Including at Force Performance Leadership Group, Senior Leadership teams and Chief Officer Group.
- How the Force engages with local partners via partnerships including rape crisis and other victim support groups.
- Feedback obtained from victims is analysed and the Force identifies at which point victim dissatisfaction occurred and actively seeks to reduce this.
- Current developments ongoing to improve the victim feedback service including the text feedback project.
- Governance arrangements in place to discuss, challenge and scrutinise victim confidence including the use of a dashboard to depict confidence levels.
- As part of the review, we will seek to undertake benchmarking with our other emergency services clients and the methods used to obtain feedback from victims and assessments undertaken on victim confidence results.
- Where appropriate, our work will incorporate the use of data analytics. This will include key tests including but not limited to:
  - The timeliness of victims being contacted following the report of a crime initially, this will include an analysis on unresolved crimes and crimes of a sexual nature such as rape.
  - Identification of victim confidence levels against types or categories of crimes (in particular unresolved crimes and crimes of a sexual nature).



**The following limitations apply to the scope of our work:**

- The scope of this audit is limited to those areas examined and reported upon in the key risks and control objectives in the context of the objective set out for this review.
- We will not give an opinion on compliance with the victim's code and our testing will not be designed to review the level of compliance.
- The audit will only review tasks completed by the Force and will not consider the role of any other organisation involved in the process. We will not provide an opinion on the quality of the services provided.
- We will not provide assurances over the content of recording of information and/or decisions made in cases sampled for this review, only to confirm the procedures in place and the process followed.
- We will not confirm whether the organisation are compliant with GDPR or the Data Protection Act 2018 for information sharing.
- 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.
- We were unable to undertake data analytics testing as we were not provided with the data during the review.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.



# POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE

Delivery of the Capital Programme

Internal audit report 7.22/23

AC FINAL

11 July 2023

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# EXECUTIVE SUMMARY – DELIVERY OF THE CAPITAL PROGRAMME

## Why we completed this audit

We undertook a review of the delivery of the capital programme as part of the approved internal audit plan for 2022/23. The objective of the audit was to assess the processes in place for the development and implementation of the capital programme including the submission of business cases, the approval process for the programme and funding arrangements, and the reporting and monitoring of benefits, progress and expenditure.

The Force submits its proposed capital programme for each forthcoming financial year as part of its annual budget proposal which requires liaison between Chief Officers Group (COG), the PFCC, and the Essex Police, Fire and Crime Panel. The value of the approved capital programme as at April 2022 was £17.9m with a total of £132m planned spend up to 2027/28 which is made up of several areas including Estates, IT Services, Automatic Number Plate Recognition (ANPR), Operational Policing Command (OPC), Serious Crime Directorate (SCD), and Transport. The revised 2022/23 budget is £18.5m. Estates and IT Services each have a strategy outlining their long-term plans to deliver projects that will benefit the Force including modernising the Force's estate and IT capabilities.

Management Accountants obtain updated forecasts and spend figures to produce monthly financial monitoring reports which outline projects that make up the capital programme at a high-level including spend against budget and supporting commentary. Both COG and the PFCC review the financial monitoring reports on a monthly basis. The Capital Programme Management Board (CPMB) convene each quarter to scrutinise delivery against the programme and hold budget holders to account looking at individual projects that make up the programme and monitoring overspends, underspends, and project slippage.

The 2023/24 capital programme has been supported by the PFCC and a new capital project approval process is being embedded in the financial year. Under the new process, Stage A through to C business cases will be submitted with final sign off provided via a PFCC decision report. Stage A business cases will be used for projects valued below £50k. Stage B and C business cases will be submitted for projects valued over £50k with each having a progressive level of detail.

## Conclusion

Overall, we found the control framework to be well designed and operating effectively for capital programme monitoring with COG and CPMB challenging and scrutinising projects in line with agreed timeframes. We also confirmed that controls surrounding capital invoices were operating as intended. We noted that the 2023/24 capital programme had been supported by the PFCC and that an Estates and IT Strategy had been established to support the delivery of the Force's capital programme. We confirmed that the Force's Financial and Procurement Regulations also outlined key content about the capital programme.

We did however note an area of weakness where controls were not being complied with. This related to the maintenance and content of capital project documentation and the consistency of the provision of signatures to support the approval of several projects. We also noted that in February 2023 the Force reported further slippage in the capital programme and that it is forecasting carrying forward £7.8m of slippage into 2023/24. Reasons for the increased slippage are contractor delays, governance delays (PFCC) in getting project approval and timing of Board meetings, Force capacity, and manufacturer slippage.

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### Internal audit opinion:

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

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area(s).

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## Key findings

We identified the following weakness during our review resulting in one medium priority action being agreed:



### Capital Projects Documentation

For a sample of 10 capital projects within the 2023/24 capital programme, we confirmed that eight had accompanying business cases. The remaining two projects did not require business cases; we were advised that they were approved as part of the budget setting stage instead. For the eight business cases, we noted the following exceptions:

- In two cases, we noted risks had not been outlined.
- In one case, we confirmed through review of COG minutes that the Group discussed the project, however, no formal approval was clear. We noted that the business case also was not supported by COG sign off.
- In three cases, we noted that PFCC decision reports were either not signed by all parties or had not been signed at all.

In one of the two cases where a business case was not required, we noted through review of an email that a business case should have been submitted. The project was approved as part of the 2021/22 revenue underspend. We also noted inconsistencies in the signatures on three of the eight business cases; not all parties had provided their signatures (for example, Head of Procurement and COG) to approve the project onto the next stage (COG approval). Through discussions with the Chief Accountant and Head of Corporate Accounting, we were informed that there is a lack of control over the maintenance of records and that there is no defined process to store all records to evidence project approval.

There is a risk that projects that are in the Force's capital programme have not been appropriately challenged and scrutinised prior to their addition to the capital programme. There is also a risk that the appropriate level of approval is not being obtained ahead of adding a project to the capital programme. Projects may therefore not achieve value for money and may not align to the Force's strategic objectives. **(Medium)**

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



#### **Financial and Procurement Regulations**

We reviewed the Financial and Procurement Regulations, effective 2021 and confirmed that they made clear reference to the capital programme including spending plans, overarching budgetary and monitoring responsibilities, and the requirement for the capital programme to be aligned to the Force's Medium-Term Financial Strategy (MTFS). We noted that the Regulations were made available to staff on the intranet and updates to the Regulations were signed off by the PFCC and the Chief Executive (CE) and Chief Finance Officer (CFO) from the PFCC's office in December 2021. Whilst we noted that no review date was outlined, we were advised by the CFO from the PFCC's office and Strategic Head of Performance and Resources that they will be updated in line with the Constitution which we noted is due for review in January 2024.



#### **Capital Project Monitoring – Financial Monitoring Reports**

We reviewed COG and PFCC Financial Monitoring Reports for November and December 2022, and January 2023 and we confirmed that high level progress against the 2022/23 capital programme on the whole was outlined in each month with actual spend in the financial year compared with revised budgets along with detailed supporting commentary. A resulting forecast overrun was calculated outlining projected spend vs budget.

We noted that only one element of the programme (other projects) highlighted a projected overspend (£200k), however, rationale for this was provided. The overspend related to additional body armour requirements in line with the police officer uplift programme. We confirmed through review of corresponding COG and Performance and Resources Scrutiny Board meeting minutes (December 2022 to February 2023) that adequate scrutiny and challenge was applied to the capital programme with regard to capital underspend and whether capital expenditure would begin to rise.



#### **Capital Programme Management Board (CPMB)**

We reviewed CPMB meeting minutes from July and November 2022 and confirmed clear updates relating to the 2022/23 capital programme were provided including capital receipts, capital expenditure, slippage, budget movements, expenditure, and borrowing requirements. A programme delivery review was also produced which outlined capital project status including their spend and slippage. We also confirmed through review of capital project monitoring spreadsheets dated February 2023 that CPMB reviewed on a project-by-project basis, spend against budget and forecasted spend versus budget analysis with a brief project update also included for each.



#### **Capital Invoicing**

We reviewed a sample of 20 capital transactions in 2022/2023 and confirmed that in all 20 cases, invoices were either approved for payment via Webcycle or a requisition evidencing that the order to be raised had been signed off by an appropriate person with seniority in the department that the expenditure related to for example Head of Transport for transport related expenditure.



#### **2023/24 Capital Programme**

We reviewed the 2023/24 Proposed Police Precept Report and confirmed that a capital programme for the 2023/24 financial year was set forth. We noted that a list of all approved projects which had been split out by each of the areas that made up the capital programme was provided including ANPR, Estates, IT Services, OPC, SCD, and Transport. We confirmed total spend due to be allocated towards each capital project was clear with Estates (£3.3m across Estates BAU and the Estates Strategy) and Transport (£1.3m) accounting for the majority of the capital spend for 2023/24.

Through review of the COG minutes from December 2022, we confirmed that the Chief Constable's 2023/24 Budget Proposal Letter was presented and scrutinised. We also noted that the Chief Constable and PFCC exchanged letters regarding the proposed Force budget with the PFCC supporting the proposed budget of £363.7m (which includes the capital budget). We confirmed through review of the Essex Police, Fire and Crime Panel minutes from February 2023, that the Panel reviewed and scrutinised the 2023/24 budget.



### Capital Strategies

We reviewed the Force's Capital Strategy as at 2023/24 and confirmed that it outlined the Force's plans for delivering against the capital programme between 2022/23 and 2027/28. We noted that the Strategy outlined that the CPMB are responsible for the management of the capital programme and the Board convene each quarter to scrutinise performance against the capital programme. We noted that the Treasury Management Strategy which encompasses the Capital Strategy was on the COG agenda for review in February 2023. We were advised that it is also due for review by the PFCC Strategic Board in March 2023, minutes were not yet available at the time of our review.

We also reviewed the Force's IT and Estates Strategies which we noted include plans up until 2025 and 2028, respectively. We noted that the Estates Strategy set out the Force's initiatives to drive change including expanding the internal estates team and several strategic projects in addition to how the Strategy is a key enabler in delivering against the Police and Crime Plan. We noted that the IT Strategy outlined design principles that inform what must be delivered and the benefits for operational policing.

We confirmed IT strategic areas that will be prioritised were outlined in addition to a three-year roadmap outlining the outcomes that will be delivered, for example, ensuring that digital intelligence and evidence can be easily submitted and shared to improve investigation outcomes and reduce harm.



### Monitoring and Slippage

We noted that the Force monitor any slippage against the capital programme on a scheduled basis and there is a significant level of challenge and scrutiny over programme slippage which is sighted by the PFCC. We did however identify that the Force are significantly underspent in 2022/23; in February 2023, the projected capital position reflected an underspend of £8.5m. This included £2.2m slippage brought forward from 2021/22. The Force have also forecast slippage of circa £7.8m to be carried forward into 2023/24.

Through review of the 2022/23 Month 10 Financial Monitoring Report as presented to the PFCC in the Performance and Resources Scrutiny Programme, we noted that the Force were aware of the slippage and were regularly reporting on the reasons for further slippage. For example, the following reasons were included in the capital programme section of the month 10 report as follows:

- Contract delays – vetting is often being cited as an issue.
- Governance – delays between the Boards and decisions report sign offs from the PFCC.
- Capacity– new project introduction and the high vacancy factor.
- Manufacturer's slippage – this is particularly the case with Transport. Post Covid, the market has not fully recovered and the delay between ordering and delivery is now over a year.

We note that the Force intend to commence borrowing to fund the capital programme in future years, as such the Force may wish to consider providing even more challenge and scrutiny to avoid further slippage given the risks associated with financing and borrowing capabilities.

**We also agreed three low priority management actions which are detailed in section 2 below.**

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

### Capital Projects Documentation

<b>Control</b>	<p>A new capital project approval process is being phased in and will be fully embedded during 2023/24 with full effects to be realised during the 2024/25 budget setting process. The original capital project process followed a stage one and stage two approval process.</p> <p>Under the new process Stage B business cases are put forward to the Chief Officers to review. If approved, budget holders draft a Stage C business case which goes into more detail regarding the project which is then reviewed. Stage B and Stage C Forms are used for projects valued more than £50k. Anything under this is governed by a streamlined Stage A Form which can be submitted in year and fast tracked for approval.</p> <p>COG and the PFCC approve all capital projects regardless of their value. COG meet bi-monthly.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

<b>Findings / Implications</b>	<p>For a sample of 10 capital projects within the 2023/24 capital programme, we confirmed that eight had accompanying business cases. The remaining two projects did not require business cases; we were advised that they were approved at the budget setting stage instead. For the eight business cases, we noted the following:</p> <ul style="list-style-type: none"> <li>• In seven cases, a stage 2 business case was in place. In the remaining two cases, no stage 2 business cases were required because project approval was sought at budget setting instead. In one of these cases, a stage one business case was provided.</li> <li>• In all eight cases where a business case was provided (including the stage one), we noted reference to how the project aligned with other Force strategies, such as Estates and IT strategies.</li> <li>• In six of the eight business cases, we noted that risks were outlined. In the remaining two cases, no risks were outlined. We were advised by the Head of Corporate Accounting that the Force are transitioning its use of business case documentation and at present, some projects may not be getting the desired level of scrutiny; moving forward the intention is for this process to be more robust.</li> <li>• We confirmed through review that seven of the eight business cases had been approved by COG. In the other case, COG discussed the project, however, no formal approval was clear. The business case also was not supported by COG sign off.</li> <li>• Seven of the eight business cases had been approved by the Strategic Board. In the remaining case, it was noted that the business case would be reviewed offline; we were advised by the Head of Corporate Accounting that this would not be recorded and instead PFCC approval via the Decision Report would supersede this. At the time of our review, this had not yet taken place.</li> </ul>
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## Capital Projects Documentation

- We noted five of the eight business cases had PFCC sign off via decision reports. In the remaining three cases, PFCC decision reports were either not signed by all parties or had not been signed at all.

In one of the two cases where a business case was not required, we noted through review of an email that a business case should have been submitted and that the project was approved as part of the 2021/22 revenue underspend.

We also noted inconsistencies in the signatures on three of the eight business cases; not all parties had provided their signatures (for example, Head of Procurement) to approve the project onto the next stage (COG approval).

Through discussions with the Chief Accountant and Head of Corporate Accounting, we identified that there is currently a lack of control over the maintenance of records. We noted that there is not a defined process to store all records to evidence project approval.

Whilst we recognise this, there were instances where we could not confirm whether approvals had been sought for our selected sample of projects therefore resulting in there being a risk that projects that are in the Force's capital programme have not been appropriately challenged and scrutinised prior to their addition to the capital programme. There is also a risk that the appropriate level of approval is not being obtained ahead of adding a project to the capital programme. Projects may therefore not achieve value for money and may therefore not align to the Force's strategic objectives.

<b>Management Action 3</b>	The Force will ensure that all appropriate parties sign off business case documentation prior to their addition into the capital programme (Business Cases and Decision Reports) and that business cases are produced where required.	<b>Responsible Owner:</b> Matthew Tokley, Head of Corporate Accounting	<b>Date:</b> 30 September 2023	<b>Priority:</b> Medium
	The Force will also introduce a more robust mechanism for storing capital project documentation. This will include ensuring that the latest documents that evidence appropriate sign off and risk identification are stored.			



# APPENDIX A: 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 following area:

### Objective of the area under review

An adequate capital programme is in place including submission of business cases, identification of benefits, approval process, reporting and monitoring of benefits achieved.

## 1 Scope of the review

This review will focus on the delivery of Capital Projects as part of the 2022/23 Capital Programme, and the documentation and plans in place for 2023/24.

### The following areas will be considered as part of the review:

- We will confirm the PFCC & the Force have a set of Financial Regulations in place which have been approved and which clearly outline the financial requirements and procedures regarding the Capital Programme and Capital Projects.
- We will review the delivery of a sample of Capital Projects from the 2022/23 Capital Programme and assess how they have been monitored and whether this includes regular reviews of costs incurred compared to those budgeted. We will also seek to ensure capital invoices are being coded and authorised appropriately.
- We will review project management documentation / highlight reports for our sample of projects to confirm each is progressing as planned. Where project delays are identified, we will assess whether action plans have been documented to bring the project back in line with agreed timeframes.
- We will review the governance arrangements in place for the monitoring and scrutiny of progress of capital projects against the approved plans.
- We will confirm project closure reports are drafted for each project when they have been completed and that these have been presented to the relevant group on the completion of a project. We will confirm the key outcomes and budget were achieved and discussed through this forum.
- We will ensure that a Capital Programme has been prepared for 2023/24 and has been presented to and approved by the relevant group and the PFCC.
- We will confirm whether the Capital process has been documented in a Strategy, including documentation, approval, monitoring and reporting requirements.
- We will assess the initiation of capital projects for 2023/24; reviewing a sample of business cases that supports the expenditure. We will confirm business cases have clearly identified the alignment with other plans (ie Estates Strategy), costs, risks, scope and benefits. We will confirm the appropriate business case template and approval requirements were applied in line with the limits established.

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

- Our work will be based on sample testing of the current and previous year's Capital Programme.
- We will not provide an opinion on:
  - The procurement or competence of contractors used on capital projects.
  - Whether projects were executed on budget.
  - Whether saving plans were actually achieved.
  - If the project will achieve the planned benefits.
  - Whether on-going projects would be completed within agreed time frames or to budget.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.



# POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE

## Overtime and Expenses and Allowances

Internal audit report 5.22/23

AC FINAL

21 July 2023

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# EXECUTIVE SUMMARY – OVERTIME AND EXPENSES AND ALLOWANCES

## Why we completed this audit

We undertook a review of overtime and expenses and allowances as part of the approved internal audit plan for 2022/23. The objective of the audit was to review and assess the effectiveness of the control framework in place for the authorisation of overtime and expenses and allowances claims.

Below is a summary of police officer and police staff overtime spend from April to December 2022 rounded to the nearest whole number. The main headings include force funded, collaborative and externally funded areas. The PCSO figures have been incorporated into staff overtime lines.

Overtime	Approved Budget	Actuals (as at December 2022)	Forecast Outturn	Forecast Outturn Variance (vs app Budget)
Police Overtime	£6.1m	£7m	£9.1m	£(2.9m)
Police Bank Holiday Overtime	£2.4m	£2.3m	£3m	£(600k)
Staff Overtime	£900k	£1.5m	£1.9m	£(950k)
Staff Bank Holiday Overtime	£233k	£181k	£224k	£9k
<b>TOTAL</b>	<b>£9.633m</b>	<b>£10.981m</b>	<b>£14.224m</b>	<b>£(4.459)m</b>

The circumstances for which overtime can be claimed is outlined within Overtime and On-Call Protocols, applicable to both police staff and officers. Guidance for officers has been created in line with the Police Regulations 2003.

Overtime is claimed via an Overtime Claim Form which is accessible to claimants through the intranet. Claimants are required to select the relevant cost centre that their claim relates to, which upon submission, routes the claim to an appropriate approver for review. At the time of our review, the Force was in the process of implementing a new overtime system that will be integrated with SAP; a key element of this will be its alignment with relevant external guidance to ensure that claimants submit valid claims. Overtime figures are reviewed and scrutinised at Chief Officer Group (COG) meetings and live overtime reports are shared with the Chief Officers and Command Team Management outlining overtime spend against budget for both police officers and staff. Operational level reporting is conducted at the Command level.

Expenses are submitted and approved via SAP in line with the expenses policy and supporting procedures. Claims are automatically routed to the claimant's line manager to review against supporting documentation such as receipts which are uploaded in the system.

As part of this review, we undertook data analytics testing on overtime which has been used to inform our testing, details of which can be found in Appendix A below.

## Conclusion

Overall, we found that Overtime and On-Call Protocols and overtime flowcharts for both officers and staff had appropriate content and were aligned to relevant external guidance such as the Police Regulations and the PSC handbook. Overtime reporting at both Chief Officer and Command level was comprehensive with overtime was noted as a clear area for concern. We noted budgetary reporting for expenses was sufficient with a mechanism in place to track spend against budgets and record supporting commentary to explain variances.

We did however identify areas of control weakness including numerous instances where staff and officers were paid the incorrect overtime rate which resulted in both overpayments and underpayments. We also noted that in December 2022, the Force's reported an adverse forecast outturn variance for police officer (including bank holiday) and police staff overtime. However, we were informed that overtime spend on Operation Hazel was £1.9m for officers and £86k for staff which is subject to a Home Office claim.

We were informed that a key attributor to the overtime spend relates to double rates of pay being offered to those working in the Force Control Room (FCR) due to staff shortages. This has resulted in significant overtime payments to those working in the FCR (c£153k and c£225k charged against the FCR cost centre at double the rate of pay between April and December 2022 for officers and staff, respectively). A separate agreement for enhanced rates was in place for the FCR during the summer months due to extreme circumstances. We also identified expenses claims where a claim did not have appropriate approvals attached to SAP, nor was a supporting receipt attached as required by the Force policy.

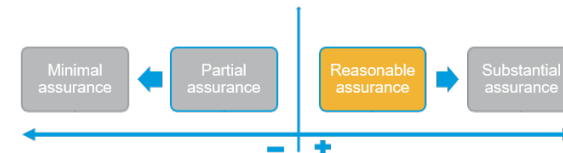
The Force are projected to have a forecast variance of just under £4.5m at the year end, £2m of which is attributable to Operation Hazel, £1.5m attributable to police officers covering vacancies in Contact Management and Crime and Public Protection in response to increased investigative requirements, Operational Policing to reflect significant activity in connection with Force Support Unit (FSU) vacancies, Roads Policing and OPC special operations and SCD to reflect the level of vacancies and activity experienced within the Major, Economic and Cyber budget. A further £0.7m is attributable to Police Staff Overtime overspends for Contact Management and Crime and Public Protection resulting from vacancies and the requirement to manage backlogs in various areas, to include referrals, visits, and risk assessments. However, whilst we can see that the Finance team and COG have a good understanding of the reasons for overtime spend, the level of overtime still needs to be carefully monitored at COG to ensure it is understood and kept under control.

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### Internal audit opinion:

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

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area(s).



## Key findings

We identified the following weaknesses resulting in one medium priority management action being agreed:



### Overtime Claim Process

#### Police Officers

We reviewed a sample of 20 overtime claims made by police officers since April 2022. In one case, we noted that a claim for a 1.33 payment rate was approved when instead the claimant was entitled to 1.5 times payment in the circumstances, therefore leading to an underpayment. We were advised that the officer had since been contacted and that the claim has been amended with the remaining funds paid to the individual.

#### Police Staff

We reviewed a sample of 20 overtime claims made by police staff since April 2022. In one case, we noted that overtime was approved at double rate (in line with the enhanced rate) despite them only working part-time which meant they should not have had this double rate claim paid as they were not entitled to it as per the signed agreement with Unison. The agreement states that double time payment will be offered to all members of staff who work in excess of 37 hours per week, this staff member worked an average of 33.5 hours per week.

In three cases, we noted that rates of payment for overtime were incorrect, and overpayments were made to staff. In one of these cases, the amount of overtime paid has been agreed to be recovered from the staff members next payslip and in another case, we confirmed that the process has been initiated to begin recouping the amount overpaid (the employee had been made aware). In the remaining case, despite overtime for double rate of payment being agreed during Summer 2022, double rate claims dated back to 2020 which was outside of the agreed period that these rates should have been paid.

We reviewed an email from the claimant advising that this overtime was approved to be worked at double the rate of pay, however, we were not provided with the evidence to substantiate this approval, despite request. In another instance, we noted that the claimant should have claimed double rate of pay but instead had only claimed 1.5 rate of pay resulting in an underpayment. Noting seven exceptions (three of which were in the FCR) from our sample of 40 where claims had been paid at the incorrect rates, there is a risk that staff and officers are not aware of the rates of pay that they are entitled to as per the Police Regulations (officers) or the PSC Handbook (staff). Considering the exceptions identified in our testing, it is evident that approvers also may not be aware of the rates claimable given the incorrect rates of pay have been approved and the wrong amounts paid. There is a risk that an invalid or inaccurate claim is approved and paid, leading to financial loss for the Force or financial hardship for officers and staff. **(Medium)**

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



**Overtime and On-Call Protocols**

We confirmed that both the Police Officer and Police Staff Overtime and On-call Protocols and Flowcharts were up to date and available through the intranet. Through review, we confirmed rules for managing overtime including appropriate purposes and approval requirements were provided through the Overtime Claim Form within the Overtime App, the Overtime and On-call Protocols and the Overtime Flowcharts for both officers and staff.



**Alignment of External Guidance to Force Guidance**

We reviewed the Quick Reference Guide February 2022 to confirm that it had been produced in line with the Police Regulations 2003 to the Force's Protocol and flowchart for police officer overtime. We were able to draw clear linkages between the documents regarding overtime including overtime definitions, payment rates, and details for who can claim overtime.



**Chief Officer Group Reporting (Overtime)**

We reviewed the COG Financial Monitoring Reports produced in October, November, and December 2022. We confirmed that in all three months, the Force's overtime expenditure was split by officers and staff and then relevant commands were presented by exception. An adverse spend variance was identified in all three months. We confirmed that the reports also provided comprehensive supporting commentary including the reasons for overtime overspend such as vacancies needing to be covered by overtime and special operations. For the October 2022 COG report, we confirmed inclusion of an appendix which included detail regarding the causes of overtime overspend with mitigative actions also set for forecasted overspend.

Through review of corresponding meeting minutes from October 2022, we confirmed that sufficient scrutiny and challenge was provided with a note on how overtime expenditure needed to be reduced significantly and how appropriate action could avoid significant activity being required closer to the end of 2022. Actions in the same month were agreed. We judged the remaining two sets of minutes to be adequate with conversations around those receiving the highest amount of overtime to ensure appropriate mechanisms are in place. Where actions were raised, we were able to link their progress through each month.

Through further review of live overtime reports shared with the wider Chief Officers and Command Team Management, we confirmed that it outlined that overtime spend is monitored against budget for both police officers and staff on a rolling basis.



**Chief Officer Group Terms of Reference (ToR)**

We reviewed the COG's ToR and noted that it included that it is within the Group's responsibilities to review a monthly Finance Update which we have inferred covers the monthly Financial Monitoring Report. Whilst it does not detail exactly whether overtime spend will be reviewed, we confirmed the ToR to cover more overarching areas of which overtime sits within.



### **Command Team Reporting**

Through review of the finance update for the Contact Management Command Team as at the end of October 2022, we noted that it outlined adverse spend for staff and officers with staff shortfalls being identified as the root cause. Recruitment initiatives were noted as appropriate mitigative measures and the majority of the overtime overspend was being driven from the Resolution Centre and FCR. We confirmed that graphs were also presented clearly displaying the spike in overtime claims in the Command for the current financial year.

We reviewed an action log from the Operational Policing Command Team, which we noted showed an action for the Chief Superintendent to review all overtime budgets and to assign new ownership and re-align budgets to new owners. We also noted an Overtime Management Briefing from December 2022 for the same Command noted plans to better manage and control expenditure over the coming months and into the new financial year. Police officer overtime spend had not exceeded budget but was forecast to and police staff had already exceeded the budget.



### **Travel and Expenses Guide**

We reviewed the Travel and Expenses Guidance and confirmed that it provided staff and officers with instructions for how to submit a claim through the Travel and Expenses App and provided approvers with instructions on how to review and approve claims.



### **Backdated Mileage Claims**

The Force's intranet site moved to SharePoint at the end of 2022; as such we could only review a text file mirroring the article posted which we confirmed clearly stated that the Force Mileage Procedure had been updated to reflect new national guidance concerning claiming business mileage from employee's homes. We confirmed that it also outlined that all amendments to claims are to be submitted on an A57 Form for approval by line managers who will send them to Business Services. We were advised that budget provisions have been made; however, the Force are aware of a likely overspend. We confirmed through review of the Mileage Procedure that the reimbursement of mileage expenses no longer must be accompanied by fuel VAT receipts.



### **Expenses and Allowances Reporting**

We reviewed Corporate Finance Budget Monitoring Reports for May, August, and November 2022 and Budget Monitoring Reports for July, October, and December 2022 for the Business Services Team. We noted through review that each of the reports analysed several budget codes pertaining to expenses and allowances including spend vs budgets with commentary provided where necessary. For example, we noted that projected overspend was noted for subsistence; however, commentary was provided regarding its link to a specific operation.

Business Services Reports showed that only accommodation and refreshments had significant overspend with comments outlining that this was also due to specific operations. Through review of screenshots of meeting invites, we noted that for a sample of three monthly finance reviews for May, August and November 2022, these were arranged to review the Budget Monitoring Reports.

**We have also agreed four low priority management actions which are detailed in section two of this report.**



## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

### Overtime Claim Process

<b>Control</b>	<p>Police Officer overtime is claimed via ESS/SAP on an overtime claim form and authorised by a supervisor who is an authorised signatory and can confirm the legitimacy of the claim. Officers are unable to approve their own overtime. Claims are subject to compliance with the Police Regulations 2003 (although note the weakness identified in finding 1 above regarding internal guidance not being fully reflective of relevant information).</p> <p>There is a non-mandatory description box on the overtime claim form where claimants input reasons for their claim. The Force have listed signatories for cost centres and budgets for approving overtime. Payments are subjected to usual payroll cut-off dates which are advertised to staff on the overtime claim form.</p> <p>Between June and September 2022, a signed agreement between the Force and Unison offered staff in the FCR double the rate of normal pay to provide cover during periods of staff shortages.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

<b>Findings / Implications 1</b>	<p>We reviewed a sample of 40 overtime claims made since April 2022. This included 20 police officers and 20 police staff. We noted that in all 40 cases, an Overtime Claim Form was submitted with justification for the claim also provided (e.g. maintain staffing levels). We also confirmed that all claims were approved by an independent individual for the relevant cost centre evidencing application of segregation of duties.</p> <p><b>Police Officers (issues identified with 2/20 claims):</b></p> <p>In 18 of the 20 cases, we noted that the approver was an authorised individual for the relevant cost centre. In the remaining two cases, we were advised that the cost centres no longer exist (in one case due to a special operation) and we could not therefore confirm whether the approvals were appropriate.</p> <p>For 16 of the 20 claims, we noted that the rate claimed was correct and in line with the Police Regulations 2003. In three cases, we noted that claims were paid at double the rate of normal pay which is not in line with the Police Regulations 2003. However, we confirmed through review of a separate agreement that these were appropriate and therefore not exceptions. In the final case, we noted that a claim for 1.33 payment rate was approved when instead the claimant was entitled to 1.5 times payment therefore resulting in an underpayment.</p>
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## Overtime Claim Process

We reviewed a spreadsheet pertaining to an exercise to accommodate the correct rate of pay outside of SAP due to the agreement with Unison completed by the Payroll and Pensions Manager. Despite that we were unable to draw a link to the exceptions noted above, we acknowledge the exercise completed to pay members of the Force the correct rate.

Through review of officer overtime spend, we confirmed that forecast outturn adverse variances of £2.9m and £600k were reported for standard and bank holiday overtime, respectively. However, we were informed that overtime spend on Operation Hazel was £1.9m for officers and £86k for staff which is subject to a Home Office claim.

### Police Staff (issues identified with 5/20 claims):

Through review, we made the following observations:

- In five of the 20 cases, we noted that the rate claimed and approved was aligned to the PSC Handbook.
- In a further 10 cases, double rate of pay was claimed; however, we confirmed through review of a separate agreement that all claims made in Contact Management were approved for double rate payments to fulfil staffing needs.
- In another case, we noted the claimants had overtime approved at double rate despite them only working part-time which meant they should not have had this claim paid.
- In three cases, we noted that rates of payment for overtime were incorrect, overpayments were made to staff. In two of these cases, the money has been agreed to be recouped in the staff members next payslip or the process has been initiated to begin recouping funds. In the other case, despite overtime for double rate of payment being agreed during Summer 2022, double rate claims dated back to 2020 which was beyond the agreed period that these rates would be paid. We reviewed an email from the claimant advising that this overtime was approved to be worked at double the rate of pay, however, we were not provided with the evidence to substantiate this, despite request.
- In the final case, the clamant should have claimed double the rate of pay but instead claimed only 1.5.

Review of police staff overtime spend confirmed that forecast outturn adverse variance was reported for standard overtime of £950k and a positive variance of £9k for bank holiday overtime. However, a key attributor to the overtime spend relates to double rates of pay being offered to those working in the FCR due to staff shortages during summer 2022. A separate agreement for enhanced rates was in place for the FCR due to these extreme circumstances.

There is a risk that staff and officers are not aware of the rates of pay that they are entitled to as per the Police Regulations 2003 and PSC Handbook. Moreover, it is evident that approvers also may not be aware of the rates claimable as incorrect rates of payment have been paid, there is a risk that an invalid or inaccurate claim is approved and paid, leading to financial loss for the Force.

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### Management Action 3

We will issue a communication to reiterate to all staff, officers and overtime approvers that they must refer to the PSC Handbook or Police Regulations 2003 when submitting and approving overtime namely regarding the rates of payment due to staff when working overtime.

### Responsible Owner:

Katrine Beckett – Finance Business Services Manager

### Date:

30 September 2023

### Priority:

Medium

## Overtime Claim Process

Moreover, the Force will consider whether agreements outside terms and conditions should be supported in the future. If there are such discussions, the Force will ensure that Payroll are involved.

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# APPENDIX C: SCOPE

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

## Scope of the review

### 1 Objectives relevant to the scope of the review

#### Objective of the area under review

Overtime (including from those working from home) is authorised and approved by appropriate individuals who have the authority to do so and are sighted on budgets. An appropriate level of challenge and scrutiny is provided around overtime to determine whether value for money is being achieved. Policies and procedures are in place to appropriately approve expenses and allowances claimed for by staff and officers.

### 2 Scope of the review

The following areas will be considered as part of the review:

#### Overtime

- Up to date policies and procedures are available to officers/staff which provide a framework for managing overtime (including overtime claimed for those working from home) effectively including responsibilities for who can approve it and the effect on the relevant budgets.
- Policies provide a clear purpose for where overtime should be used and for a sample of departments, we will confirm that the overtime claimed was done so in accordance with the documented procedural guidance. For the sample, we will determine whether notes were made on SAP regarding the circumstances in which the officers were required, to justify the need for overtime.
- Guidance is in place for officers and staff in relation to claiming overtime and the expectations in place are defined for both pre-approved overtime and overtime that is first worked and then claimed afterwards (ad-hoc).
- Overtime rules have been built into the SAP system and accurately reflect external police guidance (Police Regulations).
- Police officer and staff overtime has been recorded, approved by the appropriate individual and paid accurately. We will consider the authorising officers and confirm that there is a linkage to the budget holder for overtime spend, where the authorising officer is not accountable for the overall budget.
- Appropriate checks are undertaken on overtime payments prior to payment release.
- We will review the governance structure for reporting on overtime statistics at both an operational and strategic level including the adequacy of the granularity of reporting by department (top ten listing) and scrutiny and challenge provided to confirm value for money is being achieved. This will include consideration of the accountability and ownership of budget holders around overtime.

### Expenses and allowances

- An expenses and allowances policy is in place governing the expenses which can be claimed by officers and staff which has been approved and made available to staff.
- For a sample of expense payments made since April 2022, we will confirm these were claimed in line with policy allowances and approved in a timely manner prior to payment.
- Expenses and allowances claimed are appropriately authorised by the appropriate individuals.
- Processes were put in place to determine the legitimacy of backdated mileage claims claimed for during 2022/23 including checks to determine claims did not include amounts previously paid.
- Levels of expenses and allowances are monitored and reported on where appropriate and the reporting process ensures adequate monitoring of expenses and challenges/scrutinises to determine that expenses and allowances are within budget and appropriately administered.

### **The following limitations apply to the scope of our work:**

- 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.
- Testing will be on a sample basis only;
- We will not review the budget setting for overtime or confirm the overtime budget will be 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.
- We will not confirm that all staff have read and understood policies and procedures.
- We will not confirm that all overtime, expenses or allowances claimed were legitimate.
- The results of our work are reliant on the quality and completeness of the information provided to us; and
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

To minimise the risk of data loss and to ensure data security of the information provided, we remind you that we only require the specific information requested. In instances where excess information is provided, this will be deleted, and the client sponsor will be informed.



# POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE

Community Safety Accreditation Scheme (CSAS)

Internal audit report 11.22/23

AC Final

26 July 2023

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# EXECUTIVE SUMMARY - COMMUNITY SAFETY ACCREDITATION SCHEME (CSAS)

## Conclusion

Overall, we found the control framework which supports the functioning of the CSAS to be well-designed and consistently applied. This was supported by the establishment of an up to date CSAS Procedure which we confirmed was in line with national guidance and had been made available to staff and the public. Roles and responsibilities were also clearly set out in the Procedure. Through sample testing we assessed compliance with processes to ensure private organisations were Police CPI accredited, three-year renewals took place in a timely manner and incorporated key considerations. We confirmed satisfactory vetting was maintained for APs and also that APs were suitably trained. We also confirmed that clear processes had been established for complaints, suspensions, and withdrawals.

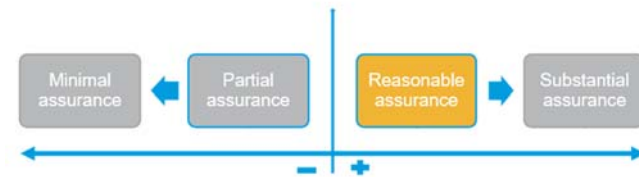
However, a formal decision is required around the use of Information Sharing Agreements (ISAs) so that the Force can be assured that the CSAS is compliant in this regard. In addition, we identified scope for improving efficiency and/or quality in relation to the use of a statement of compliance and disclaimer in applications, the use of a CSAS webpage and the consistency of national and regional CSAS meetings. We also noted that vetting reapplications had not been processed by the vetting team in a timely manner, due to force-wide pressures.

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### Internal audit opinion:

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

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area(s).



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## Key findings

We identified the following weaknesses which resulted in the agreement of one medium priority management action:



### Information Sharing

We reviewed a sample of 20 private and public CSAS accredited organisations and confirmed that in 19 cases a signed ISA was either in place or was not required due to the organisation not yet having any APs or being part of a local policing hub.

In the remaining case, a signed copy of the ISA had not been received back from the organisation after being sent in May 2023. We were advised that at the time of our review, there was internal uncertainty around the use of ISAs for CSAS, with the data protection team advising against information sharing with private organisations and the CSAS team outlining the need to do so in order to support the safety of communities.

If the use of ISAs is not formally agreed and subsequently signed by all organisations with APs, then there is a risk around compliance with respect to information sharing within the CSAS. **(Medium)**

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



**CSAS Procedure**

We reviewed the CSAS Procedure and confirmed that it had been updated by the CiP Commander in September 2021. The Procedure has a three year review cycle and was therefore in date at the time of our review. We confirmed that the CSAS Procedure was aligned to the Police Reform Act 2002, which was the latest legislation for community policing. We confirmed that the CSAS Procedure was available on the Force website and the Intranet.



**Roles & Responsibilities**

We reviewed the job description for the CiP Commander and confirmed that they had been formally delegated to act as the Designated Officer for CSAS on behalf of the Chief Constable. This included oversight the processes for accreditation, performance management and removal from the scheme as required.

Through review of the CSAS Procedure we noted that the roles and responsibilities for the day to day running of the CSAS had been delegated to the CiP team. The procedure clearly set out the processes to be performed by the CiP team such as accreditations, renewals, and training.



**National Accreditations**

We reviewed a sample of 10 private organisations who were listed as CSAS accredited at the time of our review. We confirmed that there was a CSAS accreditation certificate in place for each organisation, signed by the Chief Constable.

We confirmed that there was an in date Police CPI accreditation (which lasts three years) in place for each organisation, through review of the assessment report. In each case, we confirmed that the national Police CPI accreditation was obtained prior to the CSAS accreditation granted by the Force.



**Point of Contact**

We reviewed a sample of 10 private and 10 public organisations which had been awarded with CSAS accreditation and through review of the point of contacts document confirmed that a point of contact had been recorded by the Force for all 20 organisations.



**Renewals (Three-Year Reviews)**

Through review of a sample of 10 private and 10 public organisations, we reviewed the supporting documentation to confirm that a three-year review report had been completed by the Force for each organisation within the last three years. We confirmed that each report was completed in full and included a review of powers, vetting, training, and recognition as well as additional areas.



We confirmed that in all 20 cases, a member of the CSAS team recommend renewal of the organisation's accreditation, which was subsequently approved by the CiP Commander and that there was a renewal certificate in place to support the renewal.



### **Training**

We reviewed the CSAS Handbook which is used for training and confirmed that the material was comprehensive and covered key areas of the scheme such as the Police Reform Act, diversity and inclusion and data protection.

For our sample of 20 APs, we reviewed the training records for each and confirmed that in 10 cases there was evidence of training completion on file, such as exam results, which was dated prior to accreditation. Nine APs in our sample were longstanding APs (over eight years), meaning that the paper based training records had not been retained. However, in these cases, we confirmed that refresher training requirements had been considered as part of three-year review process for the organisations where the APs were employed. One further AP in our sample was a retired Police Officer and therefore did not require any formal refresher training.



### **Complaints**

We confirmed that complaints processes were reviewed as part of all 20 three-year reviews we reviewed as part of our sample of public and private organisations, with no issues noted.

We also confirmed that the CSAS procedure clearly set out the requirement for organisations to make the Force aware where three complaints have been made and proven against an individual, or if three instances of misconduct have been found to have occurred, so that the accreditation may be reviewed.



### **Evaluations (Yearly Reviews)**

We reviewed a sample of five 2022/23 annual reviews which were emailed to the CiP and Special Constabulary Development Manager and confirmed that they set out a summary of incidents and initiatives which the organisation was involved. We also noted that vetting, training, complaints, and any other matters of concern were picked up as part of the reviews.

We were advised that following changes to the CSAS team there was a backlog of renewals and annual reviews to complete. The organisation has since prioritised the completion of renewals. As per the CSAS Spreadsheet as at June 2023, we noted 13 of 37 annual reviews were overdue. Although we note that there are overdue annual reviews, noting that the three-year renewals reviews have been completed and that the organisation was aware and has tracked which organisations require an annual review, we have not considered this to be an exception.



### **Suspensions & Withdrawals**

We confirmed that the suspensions and withdrawals process was clearly set out in the publicly available CSAS procedure, including the requirement of employers to notify the Force of any listed factors that may impact the accreditation. We confirmed that the status of suspensions and withdrawals were tracked on the CSAS Spreadsheet, which we reviewed via walkthrough.

We noted that suspensions and withdrawals were tracked on a manually populated spreadsheet and therefore we reviewed five example suspension and withdrawal letters, which were due to vetting forms not being submitted, we confirmed that they set out the withdrawal of powers and any next steps. We were advised that there had not been any suspensions (or subsequent withdrawals) to date which relate to actions of an individual whilst exercising their CSAS powers and that they largely relate to vetting.



### **CSAS Governance**

We reviewed the meeting minutes of the national CSAS Working Group meetings dated March and August 2022. We confirmed that the discussion and actions recorded in the minutes demonstrated compliance with the Terms of Reference, with vetting and information sharing items discussed.

We also reviewed the March and October 2022 meeting minutes for the Regional CSAS Meeting but found that there was no Terms of Reference. We noted that similar discussions took place with actions assigned as in the national meeting but from a regional perspective. The regional meeting is intended to be quarterly but has not taken place since October 2022, we were advised that it follows the national meeting, but this has also not taken place since. We were advised that the next Regional CSAS Meeting has been scheduled for July 2023.

We note that the national and regional meetings are multi-force responsibilities and not the responsibility of Essex Police and as such, a management action would not be the responsibility of Essex Police to take forward and implement. Furthermore, we were advised that a Chief Officer still needs to be appointed nationally to lead this group. We have not therefore agreed a management action but would suggest that the Force mentions these findings when the Chief Officer is appointed, and these meetings recommence.

**We also agreed three low priority management actions which are detailed in section two of this report.**

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Information Sharing Agreements				
<b>Control</b>	A Joint Operating and ISA will be signed between the Force and the accredited organisation to clarify the ISAs and provide a framework to facilitate and govern the sharing of information, intelligence, and evidence. These are not required to be signed by individual APs.	<b>Assessment:</b>		
		<b>Design</b>	✓	
		<b>Compliance</b>	×	
<b>Findings / Implications</b>	<p>For our sample of 20 private and public CSAS accredited organisations we reviewed whether a Joint Operating and ISA was in place. We confirmed that in 16 cases the Force had an ISA in place that was signed by the Force and the organisation.</p> <p>In two cases (Sodexo Thurrock and Witham Town Council) the organisations did not have any APs so therefore the ISA was not required to be completed. In one further case (Rochford Council), the ISA was agreed as part of the local policing hub and was therefore not a CSAS responsibility.</p> <p>In the remaining case (Culver Shopping Centre), a signed copy of the ISA had not been received back from the organisation after being sent in May 2023.</p> <p>We were advised that at the time of our review, there was internal uncertainty around the use of ISAs for the CSAS, with the data protection team advising against information sharing with private organisations and the CSAS team outlining the need to do so in order to support the safety of communities.</p> <p>If the use of ISAs is not formally agreed and subsequently signed by all organisations with APs, then there is a risk around GDPR compliance with respect to information sharing within the CSAS.</p>			
<b>Management Action 1</b>	<p>The Force will use an appropriate senior management forum (such as the Chief Officers Group), to formally discuss and agree a way forward with respect to the use of ISAs for CSAS organisations.</p> <p>If it is agreed that ISAs are required, signed ISAs will be obtained for all CSAS organisations.</p>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Assistant Chief Constable Andy Mariner	30 November 2023	Medium

## APPENDIX B: 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 following areas:

#### Objective of the area under review

The Force has in place processes for the Chief Constable to accredit certain employers (who have demonstrated that they employ fit and proper persons and have appropriate procedures in place) and employees to carry out community safety functions in Essex. The Force has in place accreditation checks in place to ensure compliance with Section 40 of the Police Reform Act (2002).

#### The following areas will be considered as part of the review:

- Policies and procedures are in place which align with the requirements of Section 40 of the Police Reform Act 2002. Such policies and procedures are regularly updated and have been made available to relevant staff;
- Roles and responsibilities for the Scheme have been identified and communicated to staff, this includes a designated lead for the Scheme being in place on behalf of the Chief Constable;
- All accredited private organisations have first been nationally accredited by the Police Crime Prevention Initiatives Team prior to being accredited by the Chief Constable.
- CSAS organisation application forms are provided to public organisations (following an expression of interest being received) and private organisations (following national accreditation) in a timely manner.
- All stages of application prior to accreditation are recorded and retained by the Force, including the identified point of contact from each of the accredited organisations.
- All CSAS applications are renewed on a three-yearly basis with refresher training provided.
- For employees who have been accredited, identification checks including adequate vetting (depending on the type of organisation) have been undertaken.
- Training is provided to all applicants and records of such training is retained.
- A Joint Operating and Information Sharing Agreement has been signed between the employer, Essex Police's CiP Commander and the accredited organisation to clarify the information sharing arrangements and provide a framework to facilitate and govern the sharing of information, intelligence, and evidence.

- The Force have ensured that accredited employers have established and maintain arrangements for the handling of complaints made by either a member of the public or another employee.
- Schemes are monitored and reviewed with an annual evaluation provided to the CiP Manager giving details of the scheme including incidents attended, publicity and initiatives carried out.
- Processes are in place to suspend and withdraw accreditation.

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

- We will not provide an opinion on whether the organisation complies with any elements of the Police Reform Act 2022.
- We will not comment on whether the procedures incorporate the most up to date legislation, only that processes exist to identify and incorporate any changes.
- We will not comment on the appropriateness of actions undertaken regarding accreditation, only that such checks were undertaken in line with policy.
- We will not confirm that all legal requirements have been complied with.
- We will not comment on the content of training material.
- We will not provide assurance on the appropriateness of any individual or organisation accredited.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

To minimise the risk of data loss and to ensure data security of the information provided, we remind you that we only require the specific information requested. In instances where excess information is provided, this will be deleted, and the client sponsor will be informed.



# POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE

## Firearms Licensing

AC Final Internal audit report 1.23/24

18 July 2023

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# EXECUTIVE SUMMARY – FIREARMS LICENSING

## Why we completed this audit

An audit of Firearms Licensing was undertaken as part of the approved 2023/24 internal audit plan. The objective of the review was to allow management to take assurance that the Force have adequate and effective processes in place for the safe issuing of firearms and shotgun licenses and that processes are being followed in line with the Firearms Licensing: Statutory Guidance for Chief Officers of Police, February 2023.

The Firearms Act 1968 controls the use and possession of firearms, and only persons granted a licence from an appropriate Force may possess or use a firearm. New licences are approved following extensive background checks, medical checks, reference checks and a home visit by a Firearms Enquiry Officer (FEO). Licences must be renewed every five years. Licences can also be refused or revoked at any point if intelligence is gathered to give reasonable grounds to do so. The Force also carry out continuous assessments against licence holders and this could result in no action, revocation, or the return of firearms.

The Firearms, Shotguns and Explosives Licensing (FSEL) department is led by the Firearms Licensing Manager (FLM). FEOs are responsible for undertaking home visits on all grant applications to assess suitability. Research and Development Officers (RDO) are responsible for conducting background criminal and medical checks and giving an overall risk rating to applicants based on the information provided. Firearms Licensing Supervisors (FAS) are also utilised for further reviewing applicants assessed as medium risk.

The National Firearms License Management System (NFLMS), which is a centralised database that stores all records of license holders, or those who have applied for a license, is used in conjunction with Cyclops to retain all key documents, such as application forms and GP medical reports.

Revised statutory guidance in February 2023 suggested that Chief Officers should consider conducting social media reviews of applicants during suitability checks; at the time of our review, the Force were in the process of putting plans in place in order to facilitate this. In light of the Plymouth Shootings, a five-year retrospective review of the return of firearms was recommended by the Coroner and the Force were in the process of undertaking this at the time of our review.

The Force have a Licensing of Firearms Policy and procedure document which set out the roles and responsibilities of staff with regards to the Firearms Licensing process. A yearly report on the FSEL department's performance is presented to the Performance and Resources Scrutiny Board.

The Force processed 1,225 new grant applications and 3,890 renewals during 2022/2023. They also made 34 revocations and refused 29 licences in the same period.

## Conclusion

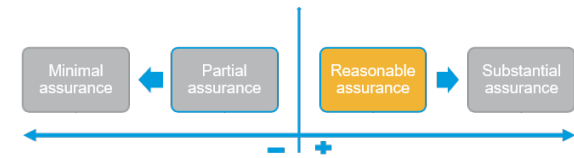
Overall, we found that controls were well-designed and were operating effectively in relation to undertaking continuous assessments and requesting and processing returns of firearms. We identified that a Policy was in place together with an operating procedure that reflected statutory guidance and this was consistent to the current approach taken by the FSEL department. We found that the Force was keeping abreast of changes in statutory legislation and that they were retaining data in accordance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police. We also noted an effective governance reporting process was in place, with an annual performance report being made to the Performance and Resource Scrutiny Board.

We reviewed a sample of 60 (10 each from grant applications, renewals, revocations, refusals, returns and continuous assessments) and found the control framework regarding grant applications, renewals, refusals, and revocations to be generally well designed and operating effectively, we did however note in various instances forms had not been dated or there were some inconsistencies with completion dates. We also found in one instance where a risk rating had not been given by the RDO, one instance where an applicant's full medical history had not been supplied by the GP, one instance where the applicant declaration had not been signed and a further instance where the FLM review had not been retained.

#### Internal audit opinion:

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

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area(s).



## Key findings

**We identified the following weaknesses during our review resulting in the agreement of one medium priority action:**



### Renewals

We reviewed a sample of 10 renewal certificates issued between April 2022 and March 2023. In one instance, we noted that the required GP Medical report had not been dated by the GP to show the date that records began or the date of last consultation, meaning there is a risk that the Force will be unaware of any historic medical issues resulting in the likelihood of the certificate being inappropriately renewed.

In addition, we noted one instance whereby the RDO had failed to risk rate the renewal application meaning we were unable to confirm whether the appropriate approval had been given.

Therefore, there is a risk that that the Force are unable to demonstrate that it was appropriate for the certificates to be renewed. **(Medium)**

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



### Policy and Procedure Documents

We confirmed through review of the Licensing of Firearms Policy, effective October 2022 that it defined the roles and responsibilities of the Force through rigorous vetting and decision making with regards to the safe issuing of firearms and shotgun certificates, and the registration of firearms dealers and auctioneers. We also confirmed that the Policy detailed the need to abide by the Firearms Act 1968, Firearms Licensing Law 2021, Authorised Professional Practice - Firearms Licensing, and the Statutory Guidance for Chief Officers.



We reviewed the Licensing of Firearms procedure document and confirmed that it details the approach for the issue of new licences, renewals, referrals, and revocations, as well as other key areas, including but not limited to medical conditions and domestic violence. There is also a clear link between the Licensing of Firearms procedure and the Licensing of Firearms Policy.

Through review of email correspondence between the Risk, Policy and Coordination Officer and the FLM, we confirmed that the Policy and Procedure documents had both been reviewed by the FLM during September 2022 in line with the annual review timeframe. We reviewed a screenshot of the Firearms Licensing SharePoint and confirmed that the Policy and Procedure had both been made available to FSEL staff.

### **Returns**



We reviewed a sample of 10 returns made between April 2022 and March 2023 and confirmed in all instances the FLM had carried out a suitability review and had made a recommendation to the Superintendent in line with the delegated authority, with a final decision of the return of firearms being made. We also confirmed in all instances, NFLMS had been updated to reflect the decision made and documents had been retained in Cyclops.

### **Changes in Statutory Legislation**

Through discussion with the FLM, we were advised that a report is going to be presented to the Chief Officers Group (COG) in the coming months (after our review) which outlines the approach the FSEL Department views as the most suitable in order for the February 2023 Statutory Guidance introduction of social media reviews during suitability checks to be met. At the time of our review, the report had not yet been presented however, we were advised by the FLM that a recommendation will include the introduction of software already used elsewhere in the Force that allows for over 50 social media platforms to be scanned for intel on applicants and current certificate holders. We confirmed through review of the agenda for the June COG that Firearms FSEL updates were expected to be presented along with the supporting report due to be presented to the Performance and Resources Scrutiny Board in July 2023.



Through discussion with the Deputy Director of Firearms Licensing & Explosive Liaison Officer we were advised the department are currently reviewing the suitability of the return of firearms in line with the five-year retrospective review as recommended by the Coroner in light of the Plymouth Shootings. We undertook a walkthrough of an Excel spreadsheet maintained by the Force that we noted lists all individuals who have had returned firearms over the last five years. We noted that the document was colour coded to show whether the individual needed further investigation, had already been investigated under the new guidance, was no longer a certificate holder, was under suitability review or whether the certificate holder was not the person of interest. We also confirmed a column was included which listed whether the individual was required to be revisited and we were advised that the Force were currently working through this at the time of our review.

The Force attend the National Policing Firearms and Explosives Working Group (FELWG). Through review of the meeting minutes from July and October 2022, we confirmed that discussion was held surrounding the introduction of social media reviews during suitability checks. We also confirmed best practise across Forces was being shared and Home Office updates were discussed in detail.

### **Continuous Assessments**



We reviewed a sample of 10 hits on licensees received between April 2022 and March 2023 and confirmed that in all instances intel had been received, either via STORM, internal reports, or via email. We also confirmed intel had been retained on Cyclops and NFLMS had been updated to reflect all current decisions.

We were advised by the Firearms Supervisor (External) & Force Explosive Liaison Officer that the Force maintains an Excel spreadsheet which details certificate holders that are currently under suitability review due to being flagged from continuous assessment. Through review of the spreadsheet we identified columns including but not limited to: date intel was received, number of days under review, whether the firearms and/or certificates had been seized, who the task had been assigned to, the date of completion, and comments on what was still outstanding. We were advised that this is reviewed on an adhoc basis by a Firearms Licensing Supervisor (FAS).

During our review of continuous assessments, we were advised that the FSEL Department rely on being informed by officers of any relevant incidents received through Athena, as there is currently no automatic intel report pulled and distributed to FSEL, this may in turn result in vital information being missed. As such, the Force may wish to consider introducing methods that allow for daily intelligence to be gathered from the widest relevant databases in line with the statutory guidance.

### **Retention of Data**



Through review of Cyclops and NFLMS we confirmed for our samples selected (10 of each) for grants, renewals, returns, revocation, refusals and continuous assessments that the Force had held the relevant data in accordance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police.

### **Governance and Reporting**



We reviewed the annual report on the FSEL departments performance made to the Performance and Resources Scrutiny Board in July 2022 and confirmed through review that the report covered areas including but not limited to; the department's current workload and performance, the demand of the department, including the number of renewals waiting to be processed, and the new statutory guidance and its implications. We also confirmed the report compared the departments costs to the income generated from applications since 2016. Through review of the Performance and Resources Scrutiny Board meeting minutes from July 2022, we confirmed that the report had been presented and discussed. We also confirmed through review of the forward plan provided by the Head of Performance and Scrutiny (PFCC's Office) that Firearms Licensing was included as a standing item for the 31 July 2023 meeting.

The FSEL department maintains a performance data Excel spreadsheet which outlines the amount of grants and renewals received, processed and those outstanding on a monthly basis. We obtained a copy of the spreadsheet and confirmed data had been regularly input, with the latest month covered being April 2023 with 128 grants and 207 renewals outstanding. We confirmed that the spreadsheet highlighted that a backlog was being cleared at a rate of circa 90 applications each month and therefore we were satisfied that the Force was actively addressing this and as such, no management action has been agreed in this respect.

### **Data Analytics**



We reviewed the data of all grant and renewal applications received and processed during 2022/23. We confirmed the data was complete and there were no blank fields for grants and renewal applications in the period.

We noted a total of 1,225 grant applications were processed consisting of 315 for firearms and 910 for shotguns. We noted the average number of days taken to process was 60 days for both firearms and shotguns. We noted the oldest application was received in October 2021 and processed in May 2022 (225 days); this applicant was subject to a live police investigation and his application for a shotgun licence was subsequently refused.

For renewals, we noted a total of 3,890 applications were processed consisting of 879 for firearms and 3011 for shotguns. We noted the average number of days taken to process was 58 days for firearms and 47 days for shotguns. We noted the oldest application was received in February 2021 and processed in April 2022 (416 days); this applicant was subject to a live police investigation and therefore not suitable until the outcome of that investigation was determined.

**We also agreed three low priority management actions, which are detailed in section 2 below.**

## DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Renewals	
<p><b>Control</b></p> <p>Renewals for licenses are required every five years for individuals and every three years for dealers, in line with the Home Office guidance. Renewals can be made via the Single Online Home portal, or an application form found on the Force's website.</p> <p>The Firearms Licensing Department continually monitor certificate holders and will forward a renewal letter three months before the certificate expires.</p> <p>Upon receipt of a renewal application, the same process for granting licenses is followed (as above). A home visit is not always required for renewals and depends on whether the applicant was rated as high or medium risk at initial application.</p> <p>All low-risk shotgun renewals may follow a Risk Based Renewal process which entails an intelligence review and a Medical Screening report. A security form must be submitted prior to the certificate being sent.</p> <p>Following the satisfactory completion of FSEL checks, a renewed certificate will be issued.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> Partially (Minor exceptions identified)</p>
<p><b>Findings / Implications</b></p> <p>We reviewed a sample of 10 renewal applications granted between April 2022 and March 2023. We found in one instance that one application was loaded on as a renewal, however, was later removed and reuploaded as a grant application as the medical screening report was not received on time to be treated as a renewal.</p> <p>For the remaining nine instances (three relating to shotgun renewals, and six relating to firearms renewals), we identified:</p> <p><u>Shotguns:</u></p> <ul style="list-style-type: none"> <li>In all instances, a medical screening report had been completed by the GP and a renewal application form had been completed in full, signed and dated and retained in Cyclops. We confirmed NFLMS had been accurately updated in all instances; and</li> <li>In two instances, a risk-based renewal process had been followed, with an intelligence review, medical screening report and security form being completed. In the remaining instance, a risk-based renewal process was not followed as the intelligence review found it unsuitable for firearms to be stored at the address. Through further review, we confirmed mandatory checks had been undertaken, a home visit by the FEO had been carried out and RDO approval had been given.</li> </ul> <p><u>Firearms:</u></p>	

## Renewals

- In all instances, a renewal application form had been completed in full, signed and dated and retained in Cyclops, mandatory checks had been carried out and signed and dated by the Administrator and a home visit had been carried out by a FEO where necessary. We also confirmed in all instances, NFLMS had been accurately updated to reflect the renewal application;
- In five instances, we noted that there was a completed medical form from the GP. In the remaining instance, we noted that the medical form was not dated by the GP to show the date that records began or the date of last consultation for the applicant. Department policy requires full medical history from certificate holders for new grants and therefore, without it there is a risk that the Force will be unaware of any historic medical issues resulting in the likelihood of a certificate being inappropriately renewed; and
- In five instances, the application had been returned to the RDO for approval. In the remaining instance, the RDO section of the report had not been risk rated by the RDO meaning we were unable to confirm whether RDO approval had been given. Without RDO review and approval there is a risk that that the Force are unable to demonstrate that it was appropriate for the certificate to be renewed.

<b>Management Action 2</b>	We will obtain the relevant medical history of all applicants. In addition, we will ensure all applications are risk rated for completeness.	<b>Responsible Owner:</b> James O'Donnell, Firearms Licensing Manager	<b>Date:</b> 30 September 2023	<b>Priority:</b> Medium
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## APPENDIX B: 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 following area:

#### Objective of the area under review

The Home Office issued new statutory guidance for Chief Officers of Police in October 2021 in relation to firearms licensing with a particular focus on streamlining the firearms and shotgun licensing process to ensure there is more of a consistent process for the police, medical professionals and applicants. Our review will confirm the Force's processes for ensuring that the new guidance from February 2023 (draft) will be applied to processes going forwards. We will determine whether the Force are operating in accordance with the relevant guidance in place at the time of the licensing.

#### The following areas will be considered as part of the review:

- The Force has a policy covering firearms licensing which ensures it meets all applicable legislation (including statutory updates) and is appropriately authorised and reviewed on a regular basis.
- Written procedures are in place and accessible to all relevant staff to ensure that the requirements of the Force's firearms licensing policy and applicable legislation are met.

Our review will focus on the data recorded on Athena and NFLMS (National Firearms Licensing Management System) to ensure data is accurate and reflective of source documentation. In addition, through substantive testing (firearms including shotguns) we will confirm compliance with the guidance in the following areas:

- Grants;
- Renewal;
- Returns;
- Revocation; and Refusals.

For the above areas, we will confirm the appropriate tests have been performed in relation to suitability checks, home visits (inspections), references, assessment of medical suitability, information sharing and engagement with medical practitioners and performing of additional checks (e.g., domestic abuse), where required.

- Decisions are appropriately authorised and documented.
- Processes are in place for the Force to keep abreast of changes in statutory legislation and recommendations are implemented (including the five year retrospective review and consideration of the review of social media during suitability checks).

- Processes are in place to allow for continuous assessment of suitability to possess firearms or to be a Registered Firearms Dealer (RFD) between grant and renewal.
- Data has been held in accordance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police.
- Review of the governance structure for reporting and monitoring of the department's performance and budget.

**The following limitations apply to the scope of our work:**

- The scope of the work is limited to those areas detailed above.
- Testing will be undertaken on a compliance basis and sample testing only.
- We will not review whether processes have been complied with for variations as these relate to firearms licensees already approved with additional checks not undertaken until renewal.
- We will not review training provided to support staff within the Firearms Licensing Department.
- We will not review the payment process or that payments have been received prior to the grant on an application or renewal of a licence in accordance with the Home Office guidance.
- We will not comment on the data held and if this is in compliance with the General Data Protection Regulation.
- We will not comment on the decisions made by the Force in relation to granting, renewing or refusing firearm applications.
- Testing will be undertaken on a sample basis only thus we will not confirm compliance with all areas of the Home Office's 'Guide on Firearms Licensing Law' and Statutory Guidance or requirements.
- We will not review controls around explosives or clay pigeon shooting.
- We will only provide an opinion on the procedures and administration processes involved in the firearms licensing process.
- We will not review the controls / procedures relating to the seizure of firearms as a result of a failure to renew a licence or on the revoking of a licence.
- We will not review the controls / procedures surrounding the storage, return of firearms or destruction of firearms.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.