



# Essex Police, Fire and Crime Commissioner, Fire and Rescue Authority

## Internal Audit Progress Report

8 December 2023

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# 1 Key messages

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



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

- **Culture and Behaviours** - reasonable assurance; and
- **Finance System – Pre-implementation Review (Part 1)** - reasonable assurance. [\[to note\]](#)



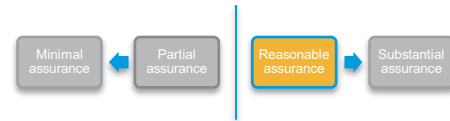
The remaining audits in the plan have all been scoped and are due to commence in line with agreed timescales. [\[to note\]](#)

## 2 Reports

### 2.1 Summary of final reports being presented to this committee

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

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><b>Culture and Behaviours (3.23.24)</b></p> <p>Overall, we confirmed controls were in place and were well-designed in relation to the inclusion of information regarding the Service's culture and attitude towards diversity within vacancy advertisements and within a variety of external recruitment communications. We confirmed diversity data is collected, analysed, and reported on consistently and the Service is pursuing means to increase the diversity data collected from new and current staff members. We also confirmed improvement plans are in place which are clearly aligned to the commitments documented in the approved People Strategy and which were monitored effectively, with consistently reported for oversight.</p> <p>We confirmed staff are provided with multiple channels through which to speak up and raise concerns including internal and external channels, 24/7 availability, and anonymity, with further improvements scheduled to allow the Service to gather and analyse usage data. We confirmed multiple training courses are in place which address cultural topics at both staff and managerial level. We also confirmed the Service has adopted recommendations, concerning topics such as whistleblowing, mental health training, and exit interviews, from external reviews as part of the Safer Together approach to pursue further improvements, and is consistently monitoring progress against their completion.</p>	Reasonable Assurance	0	2	0





Assignment	Opinion issued	Actions agreed		
		L	M	H

However, we noted areas of control weakness in relation to the timely review and approval and policies including the Code of Conduct and the Recruitment, Wellbeing Matters, and Whistleblowing policies. We also noted through review of the 2022 ONE Staff Survey results that responses had not significantly improved since the 2020 survey.

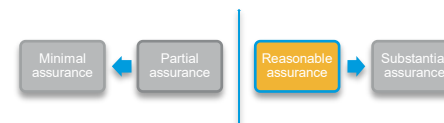
We sought to obtain thoughts and perceptions on culture and behaviours from staff (operational and non-operational) directly through conducting interviews and undertaking our own survey. However, given that RSM has brought the audit fieldwork forward from September to August (to replace the deferred ERP review), we discussed the scope and agreed this was best achieved through a desktop review because staff were currently being surveyed by HMICFRS and had also been directly surveyed by ECFRS. Full access to the ECFRS survey was therefore provided to RSM and the Director of People Services was the key contact for the desk top review. Therefore, the opinion we have concluded in this report is limited by being based on a desktop review of the processes in place and considering the results of the survey undertaken by the Service during Q4 2022/23 and did not involve discussions with staff or a separate survey.

**Finance System – Pre-Implementation Review (Part 1) (4.23.24)**

Overall, we confirmed controls were in place and were well-designed in relation to a PID being in place for the Finance System Project which had been approved by the PFCC, we noted that the Project Team have a standing agenda in place to discuss progress with the project on a regular basis. Through interviewing Service individuals, we note that there was good feedback given on the provision of the workshops provided by the system provider, Unit4. We confirmed that a robust governance structure was in place and had been adequately documented along with a risk register assigned specifically to the project itself with a total of nine risks which we note were being managed with control measures being identified.

However, we noted an area of control weakness in relation to the lack of detail in the project plan itself which meant that dependencies between teams had not been considered which could have an overall impact on the achievement of the project and its expected outcomes.

Reasonable Assurance 7 2 0





Assignment	Opinion issued	Actions agreed		
		L	M	H
<p>In addition, our analysis of the action logs for governance meetings identified that a significant proportion of agreed actions (38 of 163) were overdue and there was long average duration (34.4 days) for open and overdue actions for these meetings. We also noted minor areas of weakness in relation to integrations with systems and the risk that a commercial arrangement for an Optical Character Recognition (OCR) solution is not reached.</p>				

## Appendix A – Progress against the internal audit plan 2023/24

Assignment	Start date / Status	Draft report issued	Final report issued	Opinion	Actions agreed			Target Audit Committee (per IA plan)	Actual Audit Committee
					H	M	L		
KFC - On-call payments and processes	FINAL	10/07/23	12/09/23	Partial Assurance	1	2	1	September 2023 (June 2023)	September 2023
Service Actions post Grenfell and Manchester Arena	FINAL	22/08/23	07/09/23	Reasonable Assurance	0	2	3	September 2023	September 2023
<b>Culture and Behaviours</b>	<b>FINAL</b>	<b>12/09/23</b>	<b>07/11/23</b>	<b>Reasonable Assurance</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>December 2023 (June 2023)*</b>	<b>December 2023</b>
<b>Finance system - pre-implementation review (part 1)</b>	<b>FINAL</b>	<b>24/11/23</b>	<b>29/11/23</b>	<b>Reasonable Assurance</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>December 2023</b>	<b>December 2023</b>
Follow up	13/12/23							March 2024	
Collective Productivity of Wholetime Stations	29/01/24							March 2024 (September 2023)*	
Finance system - pre-implementation review (part 2)	Q4 TBC							June 2024	

\*See explanation of change in Appendix B below.

## Appendix B – Other matters

### Changes to the audit plan

There have been no further changes made to the audit plan.

The following changes have previously been reported:

Note	Auditable area	Reason for change
1	Culture and Behaviours and Finance System – pre-implementation review	Due to the timing of the project phases for the implementation of the new finance system, we were asked to swap the timings for this review and Culture and Behaviours. Both reviews will be presented to the December meeting. We had previously been asked to delay the Culture and Behaviours fieldwork timing.
2	Collective Productivity of Wholetime Stations	With the audit initially planned to commence in June 2023, we were asked by management to delay this until Q4 2023/24 as there had only been one submission made to the Home Office on utilisation and that we should review this area once several submissions (quarterly) had been made instead.

### Information and briefings


Since the last Audit Committee meeting, we have issued the following newsletters and briefing papers:

- Effective Audits Briefings Note September 2023;
- RSM Offensive Cyber Security Brochure; and
- Emergency Services News Briefing November 2023.

### 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 C - 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	5 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	8 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	0 days		% of staff with CCAB/CMIIA qualifications /qualified by experience on audits	50%	65%	

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

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# Emergency Services News Briefing

November 2023



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In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on updated police guidelines for conducting effective investigations, new firearms guidance and guidelines for problem-oriented policing.

## Police

### Police force reports on the effectiveness of vetting and counter-corruption arrangements

In September 2021, His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) changed the way it reports on how effectively forces manage vetting and counter-corruption. The new arrangements mean HMICFRS will inspect each force separately as part of the police effectiveness, efficiency and legitimacy (PEEL) programme. Currently HMICFRS has published reports on the effectiveness of vetting arrangements in four police forces.

### Guidelines on conducting effective investigations

The College of Policing has published new investigation guidelines, alongside updated authorised professional practice (APP), with the aim of supporting consistent and effective investigating. The new 'Conducting effective investigations' guidelines provide a comprehensive roadmap for how to execute an investigation efficiently and thoroughly.

The guidelines incorporate:

- practical guidance for investigators;
- guidance on how leaders and supervisors can support their investigators, enabling them to conduct effective investigations; and
- how 'chief constables can drive and embed a culture, structures and processes that support effective investigations within their force.'



#### Questions for committee's consideration

- How is your Force preparing for the new inspection?
- Has your Force reviewed the learning from the four forces?



#### Questions for committee's consideration

- Is the Force aware of the updated guidelines and how are they being implemented internally?

## Race and policing

HMICFRS has published two reports regarding race and policing. In 2021, the Home Affairs Committee reviewed police progress on the Macpherson Report's recommendations and advised a series of inspections on race and policing, starting in 2022.

The first inspection, 'A review of the police service's leadership and governance arrangements for race-related matters' looks into the effectiveness of the 'national leadership and governance arrangements that relate to race and policing.' In a second report, 'An inspection of race disparity in police criminal justice decision-making', HMICFRS examines racial disparities with a specific focus on ways in which police forces 'understand, scrutinise and communicate their relevant work.' This inspection revealed systemic issues in ethnicity data collection, linked to leadership and governance shortcomings. Both reports were published together to present an integrated view.

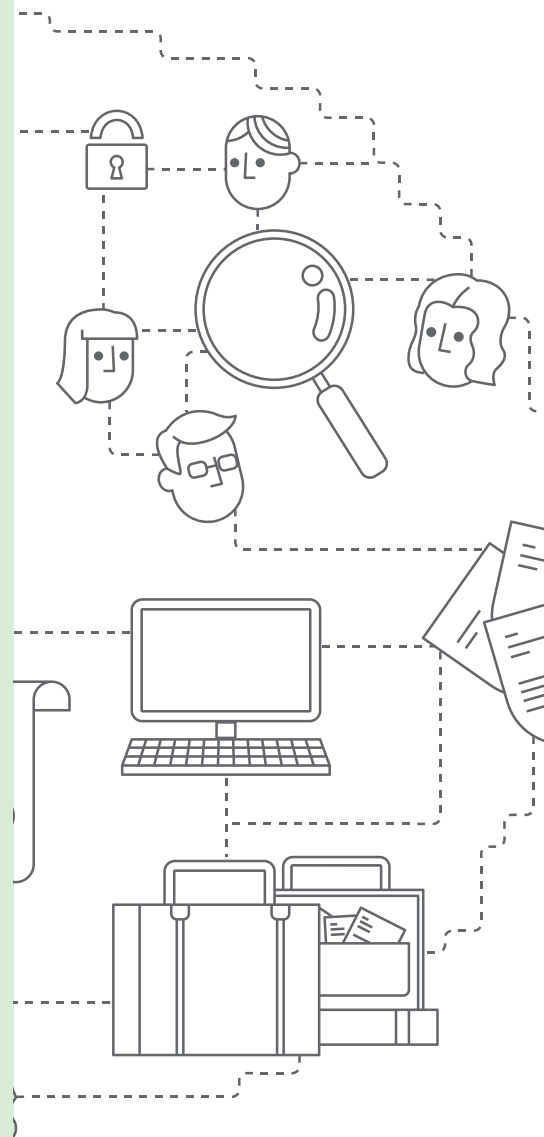
HMICFRS has made a series of recommendations including:

- the National Police Chiefs' Council (NPCC), the Home Office and the Ministry of Justice should create an action plan to ensure information on police criminal justice race disparity is 'better gathered, analysed, scrutinised and published';
- chief constables should make sure that forces carry out comprehensive analysis of race disparity in police criminal justice decision-making. Where this analysis indicates that people from ethnic minority backgrounds are disproportionately affected, police forces should explain, or revise, their ways of working;
- the NPCC and the College of Policing should finalise and publish the Police Race Action Plan and forces should implement this plan without delay; and
- the NPCC and the College of Policing should publish the revised 2018–2025 diversity, equality and inclusion strategy.



### Questions for committee's consideration

- Is your Force aware of these recommendations?
- Has an analysis of race disparity in police criminal justice decision-making been carried out?
- How will your Force implement the Police Race Action Plan when it is published?





## Letter to chief constables on the police dismissal review

Following the review of police dismissals, the Home Secretary and the Minister for Crime, Policing, and Fire has issued a letter to chief constables regarding the series of reforms to improve police disciplinary processes. The review concluded that 'major changes need to be made to the system.' The letter outlines several proposals, including:

- to address concerns of leniency, the processes in misconduct panels are to be strengthened, to ensure that officers found guilty of gross misconduct 'can expect to be dismissed', while a 'statutory requirement for officers to hold vetting' will be established;
- the duties of chief constables are being expanded, giving them the right to appeal against a finding, while senior officers will have responsibility of presiding over misconduct hearings; and
- streamlining the system to make it more efficient. This includes fast-tracking hearings to speed up the process, updating the unsatisfactory performance procedures, and implementing delegation powers to other senior officers as part of the disciplinary process.



### Questions for committee's consideration

- Following the letter to Chief Constables, what actions have been taken to review the police disciplinary process?

## Public perceptions of policing: a review of research and literature

The Home Office has released a review that delves into the public's perceptions of policing, with a particular focus on trust and confidence. The review also examines various factors and interventions that could potentially shape these perceptions. Key factors identified in the review that influence trust and confidence include, police visibility and community engagement, and socio-demographics. Interventions were identified that may improve public perceptions of policing, including communication, openness and transparency. Confidence and trust can also be lost if public perceptions are impacted by policing policy, procedures or actions.



### Questions for committee's consideration

- Is your Force aware of this review and learning from any good practice identified?

## Firearms licensing guidance updates

The College of Policing has updated its Firearms Licensing APP. The guidance is aimed at chief constables, firearms licensing teams, and frontline officers who as part of their routine duties engage with licence holders. Its purpose is to enhance public safety by standardising the assessment of firearms license applications. The updated APP aligns with Home Office guidance and outlines roles, responsibilities, and processes for granting or revoking licenses. Future initiatives include a mandatory national training programme for police firearms inquiry officers and a thematic inspection by HMICFRS in 2024/25.



### Questions for committee's consideration

- How has this guidance been incorporated locally at your Force?
- How is your Force preparing to roll out the training programme?



## Crime in England and Wales: year ending June 2023

The Office for National Statistics has released the latest edition of the Crime Survey for England and Wales (CSEW) for the year ending June 2023.

Key findings include:

- the total number of criminal offences was estimated to be 8.4 million, which is a 10% decrease on the year ending June 2022;
- 602 homicide offences and 77,337 robbery offences were recorded, marking a decrease of 10%, and an 11% increase, respectively;
- 50,833 offences involving knives and sharp instruments were recorded, marking an increase of 3%; and
- 6,645 offences involving firearms were recorded, marking an increase of 13%.

## Police complaints 2022/23

The Independent Office for Police Conduct (IOPC) has published its 2022/23 annual report on police complaints in England and Wales. The report reflects changes to the complaint system, which broadened the definition of a complaint to encompass 'any dissatisfaction with the police service.' This change has led to an increase in logged complaints.

Some key findings from the report include:

- 81,142 complaints were recorded, marking an 8% increase from the previous year;
- 78,725 complaints were resolved, with 30,521 handled formally and 48,204 informally. This represents a 9% increase from the previous year;
- the majority of allegations (55%) related to the 'delivery of duties and service'. This was followed by 'police powers, policies and procedures' (20%) and 'individual behaviours' (13%). While making up only 1% of the total, 'discreditable conduct' allegations rose from 622 in 2021/22 to 743 in 2022/23, which is a 19% increase;
- among the 74,543 individuals who made a complaint against the police, 51% were men and 21% were from those aged 30 to 39 years; and
- forces took an average of five working days to contact a complainant after the complaint was made. This is a four-day improvement on last year.



### Questions for committee's consideration

- How does your Force compare to the national figures set out in the annual report?
- What actions are being taken where your Force are performing below the benchmarking data?

## Annual review of the 2022–25 policing inspection programme and framework

HMICFRS has published the first annual review of its three-year policing inspection programme and framework. In 2022, HMICFRS moved from an annual to a multi-year approach for its inspection programme. The result was the policing inspection programme and framework commencing in April 2022, which covered plans for inspections between 2022/23 and 2024/25.

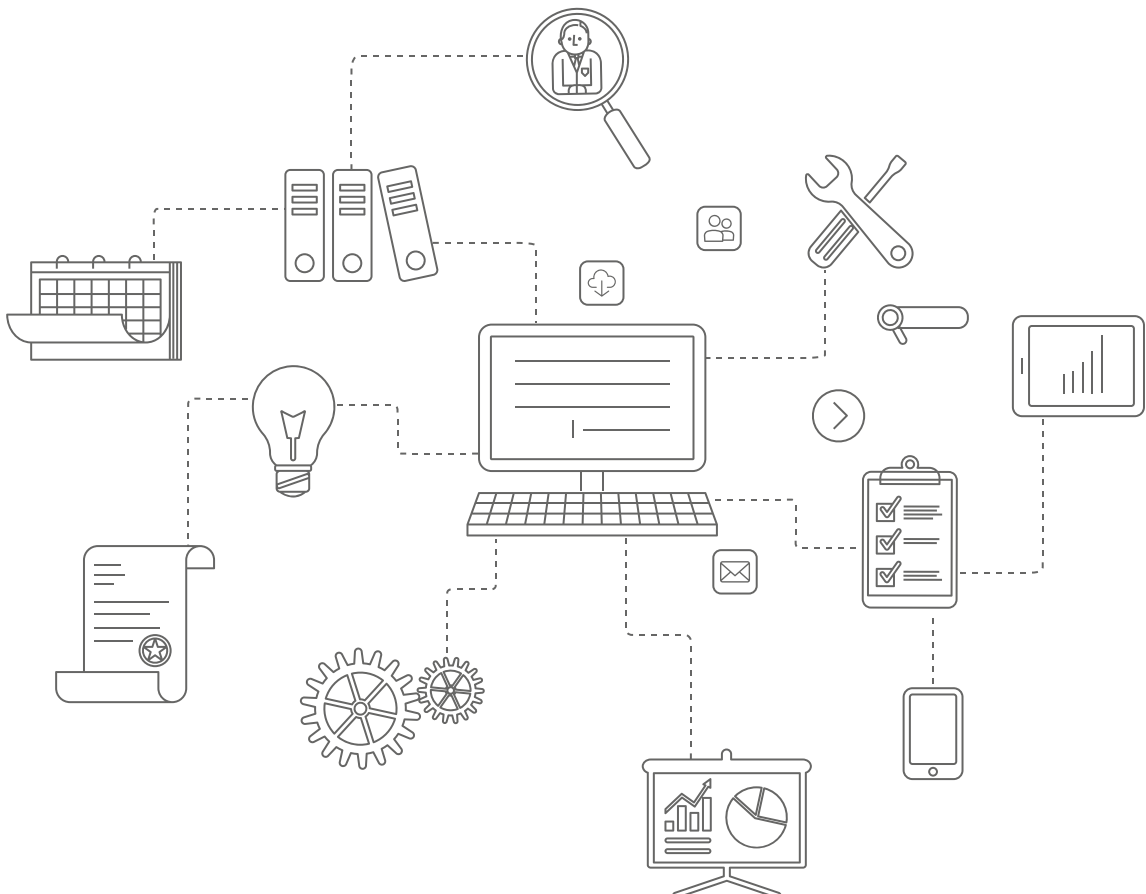
This annual review of the programme summarises the inspections completed between April 2022 and August 2023, including the PEEL inspections, as well as spotlight reports and thematic investigations. The review also sets out those areas of planned work for the remainder of this inspection programme (to 2025), which includes a focus on recruitment and retention and leadership and culture.

The review anticipates that some elements of the programme would need to change due to new and emerging priorities for policing and government funding of the inspectorate affecting their capacity and capability to inspect. While funding for 2023/24 has been received, funding for 2024/25 is yet to be confirmed. The scope and number of inspections that will be carried out beyond 2023/24 will depend on the funding received.

## Problem-oriented policing (POP) guidelines

The College of Policing has introduced new guidelines for Problem-oriented Policing (POP) with the objective of creating a uniform culture of problem-solving within police forces. POP is a proactive strategy focusing on early identification of issues to prevent them from escalating into criminal activities. POP forms an integral part of:

- the 2030 vision for policing;
- guidelines for neighbourhood policing;
- inspections by HMICFRS; and
- the 2018 Serious and Organised Crime Strategy.



# Fire



## Questions for committee's consideration

- How does your fire service compare with the benchmarking data?

## Workforce and pensions statistics

The Home Office has released workforce and pensions statistics for the year ending March 2023 for fire and rescue services (FRSs). The release provides data on workforce numbers, diversity, firefighter's health and safety, attacks on firefighters and firefighter's pensions. Key findings include:

- as at 31 March 2023, 30,723 full time equivalent firefighters were employed, which represents a 1% decrease when compared with the previous year;
- 8.7% of firefighters were women, compared to 8.1% from the previous year;
- 2,424 firefighter personnel were injured on duty, 5.1% higher than the previous year (2,307) yet 6.3% lower than five years ago;
- 1,030 incidents involved an attack on firefighters (including verbal abuse), a 4.7% increase from the previous year; and
- the firefighters' pension scheme total expenditure stood at approximately £957m, similar to the previous year (£955m in 2021/22), but 18% higher than five years ago (in 2017/18).

## Progress against recommendations made to fire and rescue services

For the first time, HMICFRS has published information on the progress made by FRS' against recommendations. The recommendations stem from the FRS assessments published from 2018 to the most recent, in 2023. The information is presented in tables to provide a summary of the services that were reported on in the inspection cycle, along with an overview of their performance. HMICFRS shows the progress each individual FRS has made in relation to the recommendations and whether these recommendations have been completed, remain open or are superseded. The information is to be updated by HMICFRS every March and September moving forwards, mirroring the approach in place for police forces.

## Fires attended by fire and rescue services

The Home Office has published a report detailing fire incidents that took place in England for the year ending June 2023. The report compiled for FRSs, revealed several key findings including:

- FRSs attended 621,552 incidents, representing a 6.2% increase from the previous year;
- there were 173,872 fire incidents attended by FRSs, marking the largest total number of fire incidents attended since the year ending June 2019;
- there were 284 fire-related fatalities, which is a 4.8% increase from the previous year; and
- the total number of non-fatal casualties stood at 6,240 of which 2,742 required hospital treatment, with the latter figure representing a 10% increase from the previous year.



## Questions for committee's consideration

- Is the progress of the recommendations reported and escalated where necessary in your service?

## The new procurement act training



### Join us on 24 November for our training on the New Procurement Act 2023.

Our new training course supports public sector staff develop a detailed and practical understanding of the provisions of the New Procurement Act 2023, which is expected to come into effect from October 2024. The training will be delivered by experts who have a strong background in public sector procurement, contracting and whole life commercial contract management.

#### Course outline

The event will focus on key changes, updates, and working practices that will be required under the new Act and supporting Regulations. To make knowledge transfer simple and straight forward, the event will detail practical changes by comparing what is delivered now, and how it will be different or updated in the future.

#### Who should attend?

This training has been developed for all public sector procurement and commercial staff. It is particularly aimed at staff who undertake tendering, contract management, data analysis, manage framework agreements or dynamic markets as well as those who will be responsible for updating internal policies and procedures.

#### Date

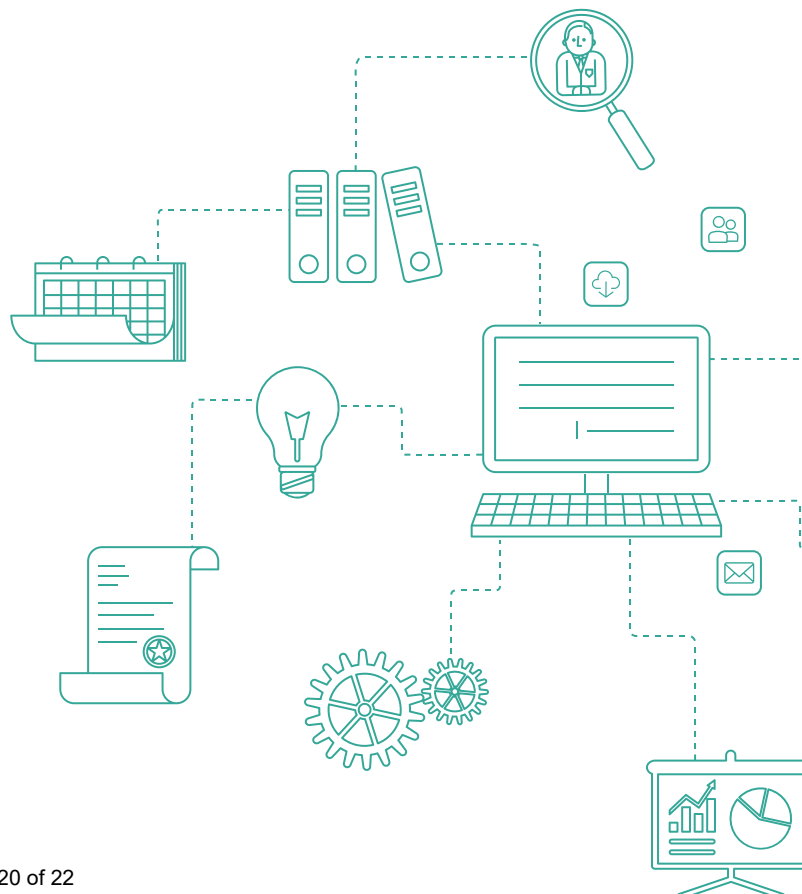
24 November 2023

#### RSVP

To book your place or for further information, please email Walter Akers at [walter.akers@rsmuk.com](mailto:walter.akers@rsmuk.com), or visit [LinkedIn](#)

#### Format

Virtual meeting (Teams)





# References



[Police force reports on the effectiveness of vetting and counter-corruption arrangements](#)



[Guidelines on conducting effective investigations](#)



[Race and policing: A review of the police service's leadership and governance arrangements for race-related matters](#)



[Race and policing: An inspection of race disparity in police criminal justice decision-making](#)



[Letter to chief constables on the police dismissal review](#)



[Public perceptions of policing: a review of research and literature](#)



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[Annual review of the 2022–25 policing inspection programme and framework](#)



[Problem-oriented policing \(POP\) guidelines](#)



[Fires attended by fire and rescue services](#)



[Workforce and pensions statistics](#)



[Progress against recommendations made to fire and rescue services](#)



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