

<b>For Information / Consideration</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Joint Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>November 2020</b>
<b>Report of:</b>	<b>Chief Finance Officer</b>
<b>Report Author:</b>	<b>Charlotte Radford</b>
<b>Other Contacts:</b>	<b>Mark Lunn</b>
<b>Agenda Item:</b>	<b>8</b>

## **INTERNAL AUDIT PROGRESS REPORT**

### **1. Purpose of the Report**

- 1.1 To provide members with an update on progress against the Internal Audit Annual Plan for 2020-21 and the findings from audits completed to date.

### **2. Recommendations**

- 2.1 Members are recommended to consider the report and where appropriate make comment or request further work in relation to specific audits to ensure they have adequate assurance from the work undertaken.

### **3. Reasons for Recommendations**

- 3.1 This complies with good governance and in ensuring assurance can be obtained from the work carried out.

### **4. Summary of Key Points**

- 4.1 The attached report details the work undertaken to date and summarises the findings from individual audits completed since the last progress report to the panel.

### **5. Financial Implications and Budget Provision**

- 5.1 None as a direct result of this report.

### **6. Human Resources Implications**

- 6.1 None as a direct result of this report.

### **7. Equality Implications**

- 7.1 None as a direct result of this report.

## **8. Risk Management**

8.1 None as a direct result of this report. Recommendations will be actioned to address the risks identified within the individual reports and recommendations implementation will be monitored and reported within the audit and inspection report to this panel.

## **9. Policy Implications and links to the Police and Crime Plan Priorities**

9.1 This report complies with good governance and financial regulations.

## **10. Changes in Legislation or other Legal Considerations**

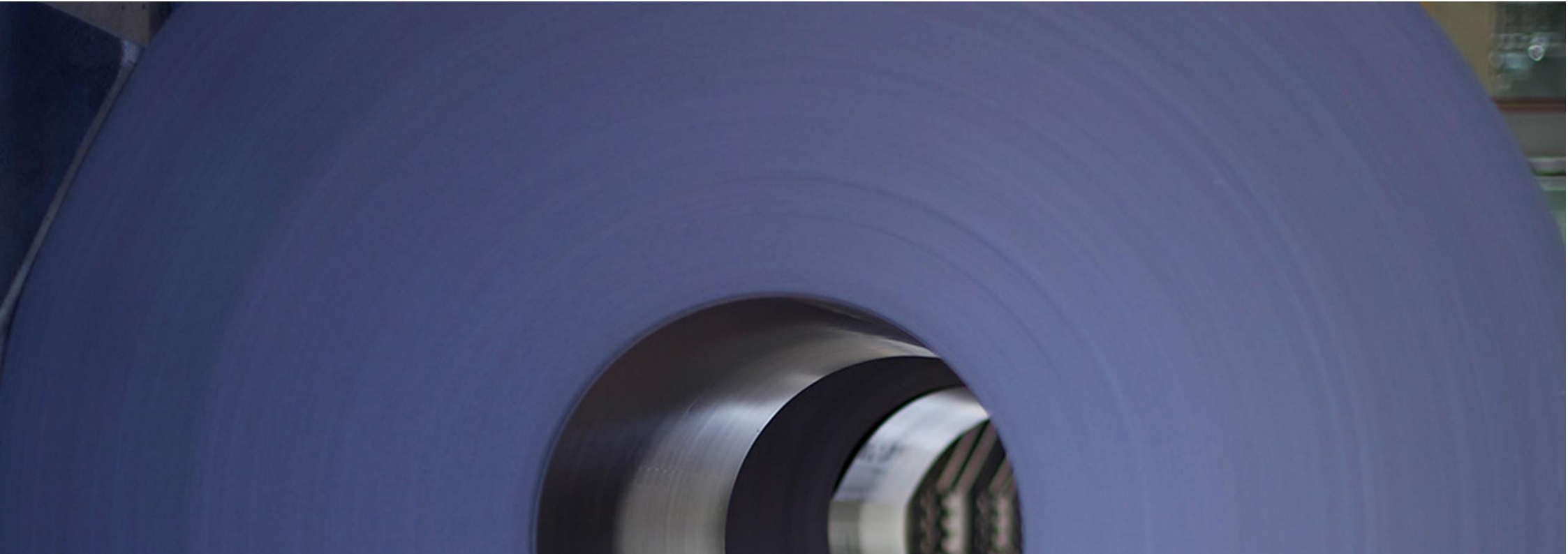
10.1 None

## **11. Details of outcome of consultation**

11.1 Not applicable

## **12. Appendices**

12.1 Appendix A – Internal Audit Progress Report 2020-21



Internal Audit Progress Report 2020/21

Joint Audit & Scrutiny Panel

November 2020

Presented to the Panel: 27<sup>th</sup> November 2020

**mazars**

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## *Disclaimer*

This report (“Report”) was prepared by Mazars LLP at the request of the Nottinghamshire Police and the Officer of the Police and Crime Commissioner (OPCC) for Nottinghamshire and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit the Nottinghamshire Police and the Officer of the Police and Crime Commissioner (OPCC) for Nottinghamshire and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix A1 of this report for further information about responsibilities, limitations and confidentiality.

## 01 Summary

The purpose of this report is to update the Joint Audit & Scrutiny Panel (JASP) as to the progress in respect of the Operational Plan for the year ended 31st March 2021, which was considered and approved by the JASP at its meeting on 24th February 2020.

The Police and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year and are required to make a statement on the effectiveness of internal control within their annual report and financial statements.

Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Force's overall assurance framework and assists in preparing an informed statement on internal control.

Responsibility for a sound system of internal control rests with the Police and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

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

## 02 Current progress

### 2019/20

In relation to the 2019/20 Collaboration reports we have issued the final report in regard to Health & Safety with further details provided in Appendix A3. This means the Business Continuity Report for 2019/20 remains outstanding, the draft report was issued in May 20 and the Lead CFO is collating the management comments for this audit.

### 2020/21

Since the last meeting of the JASP, we have issued two final reports in respect of Victims Code of Practice and Estates Management and issued a draft report in respect of Workforce Planning. Further details are provided in Appendix A5.

The impact of the Covid-19 lockdown(s) has posed several challenges to the internal audit process and the move to remote auditing has caused some initial delays in setting dates when the audits will be carried out. Both parties have worked hard to ensure the audits could be completed and Mazars have regularly communicated with the Force and OPCC, which has enabled us to complete three pieces of work to date. Moreover, we can confirm that the fieldwork for the Core Financials audit and IT audits has been agreed and is being conducted across November and December. In addition to these preliminary dates have been agreed to conduct the audits of Risk Management and Seized Property.

Whilst good progress has been made in relation to the completion of the 2020/21 plan, given the time remaining during the year and the number of audits to be completed it would be prudent to highlight to the committee that there remains a possibility that all the agreed internal audits within the plan may not be completed by 31<sup>st</sup> March 2021. It is likely that one or two of the audits within the plan may be completed shortly after the 31<sup>st</sup> March 2021. Audit will continue to communicate with the Chief Officers and we will work with management to review the options to have a priority-based approach to the audits within the plan. Audit will update the JASP when an agreement on the approach to the remaining plan has been reached.

We have attended the regional Chief Finance Officers meeting to discuss the Collaboration Audits for 2020/21. Aligned with the approach to the Force's plan, the likelihood of completing all three of the collaboration audits before 31<sup>st</sup> March 2021 has been discussed and the group are currently reviewing a priority based approach.

The Plan in Appendix A1 has been updated to include the status of each audit to date.

## 03 Performance

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

Number	Indicator	Criteria	Performance
1	Annual report provided to the JASP	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JASP	As agreed with the Client Officer	Achieved
3	Progress report to the JASP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (2/2)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (2/2)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	Achieved
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (4/4)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	-% (-/-)

## A1 Plan overview

Audit area	Proposed Dates	Draft Report Date	Final Report Date	Target JASP	Comments
Core Financial Systems	Q3			Feb 2021	Fieldwork in Progress
Workforce Planning	Q1	November 2020		Feb 2021	
Victims Code of Practice	Q1	September 2020	October 2020	November 2020	
Estate Management	Q2	October 2020	November 2020	November 2020	
Wellbeing	Q4				
Debt Recovery	Q3/4				Planning meetings requested
Seized Property	Q3			Feb 2021	Fieldwork proposed to commence December 2020
Business Change	Q3				
Complaints Management	Q4				
Risk Management	Q4				Fieldwork proposed to commence Jan 21
IT Security: Follow Up	TBC			Feb 2021	Fieldwork in Progress
GDPR: Follow Up	TBC			Feb 2021	Fieldwork in Progress



## A2 Reporting Definitions

Assurance Level	Control Environment
<b>Substantial Assurance</b>	There is a sound system of internal control designed to achieve the Organisation's objectives. The control processes tested are being consistently applied.
<b>Adequate Assurance</b>	While there is a basically sound system of internal control, there are weaknesses, which put some of the Organisation's objectives at risk. The level of non-compliance with some of the control processes may put some of the College's objectives at risk.
<b>Limited Assurance</b>	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk. The level of non-compliance puts the College's objectives at risk.
<b>No Assurance</b>	Controls are generally weak leaving the system open to significant abuse and/or we have been inhibited or obstructed from carrying out or work.

Recommendation Priority	Description
<b>1 (Fundamental)</b>	Recommendations represent fundamental control weaknesses, which expose the Organisation to a high degree of unnecessary risk.
<b>2 (Significant)</b>	Recommendations represent significant control weaknesses which expose the Organisation to a moderate degree of unnecessary risk.
<b>3 (Housekeeping)</b>	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

## A3 Summary of Reports

Below we provide brief outlines of the work carried out, a summary of our key findings raised, and the assurance opinions given in respect of the final reports issued since the last progress report in respect of the [2019/20 Internal Audit Plan](#):

### Collaboration: Health & Safety

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

Since 2015/16 all Forces in the East Midlands have agreed to allocate internal audit time to provide assurance over the collaborative arrangements that are in place across the region. Over the first two years Internal Audit have undertaken high level reviews of the governance arrangements within most of the regional collaboration units. However, starting in 2018/19 thematic reviews have been carried out by audit, and have been carried out across a sample of regional collaboration units to provide each Force with assurance over key areas including Risk Management and Strategic Financial Planning.

As part of this review we have carried out an audit of the processes in place across the region in respect of Health and Safety within a sample of collaboration units agreed by the CFOs – East Midlands Collaborative Human Resource Services Occupational Health Unit (EMCHRS OHU) and East Midlands Special Operations Unit (EMSOU).

Our audit considered the following area objectives:

#### Roles and Responsibilities

The roles and responsibilities are clearly defined and the individuals concerned are fully aware of these;

Appointed officers have been assigned to support the unit to meet its H&S responsibilities.

#### Policies and Procedures

The unit has in place policies and procedures, which incorporate relevant legislative requirements and provide clear guidance to staff.

The policies and procedures in place are comprehensive, up-to-date and available to all relevant members of staff.

The existing policies and procedures are regularly reviewed to ensure they are up to date.

#### Governance

There is an appropriate and effective governance structure in place through, which Health and Safety issues are reviewed, scrutinised and managed.

Health and Safety is promoted across the unit to ensure awareness from both police staff and police officers.

#### Monitoring and Reporting

Health and Safety information is accurately produced and regularly reported to allow for effective monitoring, decision making and reporting in line with senior management requirements.

There is an effective system in place for recording, maintaining and reporting Health & Safety data including any incidents or near misses.

There is an effective system in place to ensure lessons are learned from Health and Safety incidents or near misses to prevent repeat incidents occurring.

Appropriate oversight and reporting arrangements are in place and are working effectively.

Training

Staff are fully supported, with relevant training and guidance provided to allow compliance with health and safety requirements and responsibilities.

The unit has a robust process in place to monitor the level of health and safety training undertaken by key staff.

We raised three priority 2 (significant) recommendations and three priority 3 (housekeeping) where the control environment could be improved upon. The finding, recommendation and response from the relevant collaboration units is detailed below:

Recommendation 1	EMCHRS OHU should review the Force Health and Safety Policy and Procedure and ensure they record where their approach differs from the policy and procedure, for instance the responsibilities assigned to roles across the collaboration unit.
Finding	The unit adopt the policy and procedures of the Force, whilst this appears to be a reasonable approach to prevent the duplication of work it is noted that differences will be present.
Response	For example, the responsibilities set out in the Forces procedure cover the OPCC, the DCC, Director of H&S etc. These roles differ to the collaboration unit set up and therefore it needs to be considered how this is to be formally recorded to ensure accountability is clearly set for H&S.
Timescale	It was also noted from review of the H&S Procedures that the unit have adopted from Leicestershire that it states “Regional units are required to have support managers in place to co-ordinate health and safety within their unit.” The OHU does not currently have a support manager filling this role and it is being undertaken by the Head of OHU.

Recommendation 2	EMSOU & OHU should consider maintaining records of incidents and near misses for their staff that are passed to the Forces to ensure a clear audit trail is maintained and no incidents are missed.
Finding	<p>The EMSOU Health &amp; Safety Protocol outlines the process to be followed for accident reporting. It makes clear references to the individual Forces being responsible for recording H&amp;S incidents: “Managers of staff who have been injured or made ill through work related causes will ensure that the Health and Safety Advisor of that individual’s Force has been made aware.”</p> <p>EMSOU maintain records of incidents that have occurred at their premises however it was noted that EMSOU do not maintain records of when such incidents have been passed to the Force to deal with. Therefore, if staff have not reported the incident to the Force there is a risk it will go unreported.</p> <p>The OHU adopt Leicestershire reporting process for H&amp;S incidents, however it was noted in some scenarios where OHU Staff are operating on other Force premises and an incident occurs there is an expectation that the Force would</p>

	<p>record the incident where it occurs. Similarly, to EMSOU, the OHU do not keep records of this therefore no audit trails to confirm incidents have been captured.</p> <p>Risk: Accidents or incidents are not reported</p>
Response	<p>EMSOU Currently has its own Injury on Duty reporting form and staff are aware of this and are encouraged to use it. In future we will put out a 6-monthly reminder to all staff via the weekly bulletin reminding them of the process.</p> <ul style="list-style-type: none"> <li>- This reminder will also include the instruction that Staff are to report all injuries or near misses</li> <li>- Where injuries are reported to other forces directly then these are usually passed back to EMSOU for information or investigation.</li> </ul> <p>Going forward EMSOU will carry out routine checks to see if any injuries have been reported to forces to ensure that they are picked up (however we must be wary of double reporting occurring).</p> <p>OHU Reports of accidents, incidents and near misses are now recorded on a spreadsheet</p>
Timescale	Implemented.

Recommendation 3	<p>EMSOU should review the training records of managerial posts and then remind those who have not completed the H&amp;S training to do so.</p> <p>EMSOU should ensure the Training administrators monitor levels of H&amp;S training for EMSOU staff to ensure compliance with the five-year refresher period.</p>
Finding	<p>Both EMSOU and the OHU align with Leicestershire Polices' approach to H&amp;S training, with a number of H&amp;S training levels in place to provide staff with the training they need to fulfil their health and safety responsibilities, dependent on their role within the organisation as noted below.</p> <p>When staff join the organisation they undertake induction training, which includes a basic level of health and safety training.</p> <p>If staff hold a managerial post, then they are required to undertake a bespoke H&amp;S Training session that is run by Leicestershire Police. However, it was noted that the records to confirm attendance at this training are out of date as the training course has not taken place for a few years. Audit were informed that EMSOU are working towards a five-year refresher of H&amp;S training. However, from audit testing, of the four staff that had completed the course, three had completed it longer than five years ago.</p> <p>Audit were informed that levels of attendance are reported into Leicestershire's H&amp;S Committee, where EMSOU have representation.</p> <p>Risk: Staff with legal responsibilities for health and safety have not received appropriate training to carry out these duties.</p>
Response	<p>Going forward a specific list will be kept for H &amp; S training and this will be monitored for attendance and review dates. Records of the 5-year refresher will be kept, however due to turnover of managerial roles there are likely to be very few staff who remain in post longer than 5 years.</p>
Timescale	Implemented

We raised three priority 3 recommendations of a more housekeeping nature relating to:

**EMCHRS OHU: Health & Safety Policy & Procedure**

EMCHRS OHU should formally adopt their Health and Safety Policy & Procedure.

EMCHRS OHU should ensure when the Force H&S Policy is updated that any changes made do not impact upon their approach.

**EMSOU: Health & Safety Policy/Protocol**

EMSOU should ensure a schedule is in place to review and update the H&S Protocol on a regular basis.

EMSOU should confirm where legal responsibilities for H&S lie for their collaboration unit and define this within their protocol.

EMSOU should update the format of the Protocol to ensure it includes but not limited to:

- Document Owner
- Version Control
- Last Review Date
- Date of next review
- Officer/Board Approval

**Governance**

EMSOU should review and updated the Risk, Assurance and Compliance Meeting Terms of Reference to ensure it remains up to date with the operations of the unit.

OHU should include Health & Safety as a standard agenda item at the Senior Leadership Team meeting.

Management accepted the recommendations and confirmed implementation by April 2021.

Below we provide brief outlines of the work carried out, a summary of our key findings raised and the assurance opinions given in respect of the final reports issued since the last progress report in respect of the 2020/21 Internal Audit Plan:

## Victims Code of Practice

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

The Code of Practice for Victims of Crime (which was revised and re-issued in October 2015) forms a key part of the wider Government strategy to transform the criminal justice system by putting victims first, making the system more responsive and easier to navigate. Victims of crime should be treated in a respectful, sensitive and professional manner without discrimination of any kind. They should receive appropriate support to help them, as far as possible, to cope and recover and be protected from re-victimisation. It is important that victims of crime know what information and support is available to them from reporting a crime onwards and who to request help from if they are not receiving.

Our audit considered the following area objectives:

### Compliance

- Policies and procedures have been put in place to support officers in complying with the Code. Such guidance should include, but not be limited to, guidance in respect of:
  - Needs assessments
  - Crime reporting work sheets
  - Referral mechanisms
  - Communications with the victim
  - Personal statements
  - Complaints procedures
- Systems are in place to ensure that actions taken for victims of crime are captured and are done so in line with the expectations laid out within the VCOP.
- There is appropriate monitoring of compliance with the VCOP including both qualitative and quantitative measures.
- There are appropriate forums in place within Nottinghamshire Police and the OPCC to review Force compliance to the code and action plans put in place to address areas of improvement.
- There is effective management and performance information available in respect of compliance with the Code and this information is utilised to put action plans in place to address areas of improvement.

### Preparedness for Change



- There is appropriate governance over the proposed changes to systems in relation to VCOP.
- The Force has effective plans in place based on accurate management information and are correctly aligned to the proposed changes.

Lessons Learned / Feedback

- The OPCC utilises service user feedback to inform and improve both police and wider partnership services for Victims on an ongoing basis.
- The Force utilises feedback received in respect of the Victims it deals with and takes action to address areas of concern / takes opportunities to improve.

We raised three priority 2 (significant) recommendations and three priority 3 (housekeeping) where the control environment could be improved upon. The finding, recommendation and response from the report is detailed below:

Recommendation 1	<p>For the Force to better understand the satisfaction levels of the true population of victims, stratified sampling should be adopted for the surveys undertaken.</p> <p>The results of the surveys can then be analysed to a greater degree by the Force, including: the level of satisfaction dependent on whether a positive / negative outcome was achieved for the victim; and the trends in satisfaction for different crime types.</p>
Finding	<p>It has been noted that surveys are performed by the Corporate Communications team to assess the level of service received by victims from the Force.</p> <p>The current approach to surveys is that cases that are categorised as either sexual offences or domestic abuse will be selected and questions will be asked to understand their level of satisfaction. It has been noted that the domestic abuse category can include crimes of a varying nature, which have an element of domestic abuse to them.</p> <p>However, there are multiple other crime types (audit have been advised that there are approximately 800 crime types) and victims of these crimes are not being surveyed. Therefore, the satisfaction surveys are not completed to reflect the true satisfaction of all victims.</p> <p><i>Risks:</i> The Force are unaware of victim's views on the level of service received therefore are unable to identify any areas of concern.</p>
Response	<p>The Force currently surveys Domestic Abuse, Sexual Offences and Hate Crime offences by Research and Insight Team. It is noted Nottinghamshire Police do not currently survey a wider category of crime types.</p> <p>This will be reviewed and consultation with other Forces within the Region will commence to understand how this undertake in other areas and to establish best practices. This will be ongoing and monitored/reviewed via the V&amp;W Assurance group.</p>
Timescale	April 2021

Recommendation 2	All victims should be offered the Victim Information Pack and / or referred to the information available on the Nottinghamshire Police Victim website.
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	In the instance that the victims have refused, the reason should be recorded on the Niche system.
Finding	<p>Victims are entitled to receive a clear explanation of what to expect from the criminal justice process. On the niche system, Officers are able to confirm that they have either provided the Victim with a Victim Information Pack (VIP) or referred them to the Nottinghamshire Police Victim website.</p> <p>Audit performed a sample test of 10 victim cases on the Niche system, where it was identified that in three instances it was not recorded why the victim was not provided with a victim information pack.</p> <p>This test was performed as part of the follow up section of the last audit, further detailed in section 5 of the report.</p> <p><i>Risk:</i> Failure to 'signpost' victims to appropriate victim support material resulting in lack of information for them in respect of the different provisions available. This could result in increased vulnerability of victims and non-compliance with the Victims Code of Practice.</p>
Response	<p>Niche currently does record the reason for refusal of acceptance of the Victim Information Pack (VIP) or Signposting to the website.</p> <p>C/Insp Woolley to review niche as it permits negative responses to the VIP not being offered at all. This is to be explored and appropriateness of positive response and documenting reasons why/when the VIP cannot be offered. This will require regional consultation due to amending Niche.</p>
Timescale	January 2021

Recommendation 3	<p>A regime should be established as to how non-completion of the training module will be escalated by the Force.</p> <p>This could entail the Force sending regular updates to line managers details of any Staff or Officers with training that is overdue for completion.</p>
Finding	<p>A Victims Code E-learning module is available for Staff, Officers and PCSOs at Nottinghamshire to complete.</p> <p>At the last audit, the Force did not have a method in place to establish the completion levels of this training, or a process to follow up non-compliance.</p> <p>Audit were provided with the Victims Code E-learning completion rate at the time of the audit, with the compliance rate for Officers, PCSOs and Staff at 88%, 95% and 63% respectively. This confirms that the Force have established how to assess the level of compliance.</p> <p>However, a system to follow up non-compliance could not be suitably evidenced to audit.</p> <p><i>Risk:</i> Failure to monitor those officers who have not completed the mandatory e-learning for Victims Code resulting in a lack of assurance that officers have been adequately trained to ensure compliance with the Code.</p>



Response	C/Insp Woolley to ensure all outstanding officers/Staff have been emailed to complete. This has commenced (Sept 20) is now subject to quarterly review of completion rates and officers being contacted to complete.
Timescale	Completed October 2020

We raised three priority 3 recommendations of a more housekeeping nature relating to:

#### **VCOP Guidance**

The Force should produce a condensed guide to the Victims' Code of Practice, following the introduction of the currently proposed changes.

#### **Action Plan**

The proposed changes to the Victims' Code of Practice should be included within the action plan that is monitored by the Victim and Witness Assurance Group.

#### **Preferred Method of Contact**

Officers should be reminded when inputting victims records directly onto Niche that they complete all required information including the preferred method.

## Estates Management

<b>Overall Assurance Opinion</b>	<b>Significant</b>
<b>Recommendation Priorities</b>	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	-
Priority 3 (Housekeeping)	2

Effective estates management supports the core business operation of an organisation and resources must be congruent with the wider strategic objectives. In short, a robust programme of estates maintenance and capital investment is fundamental to a fit for purpose estate. This occurs at a time when market conditions are becoming more volatile and the demands of the Force are changing across the blue light sector.

Our audit considered the following area objectives:

- There is a comprehensive and approved Estates Strategy in place which is aligned with strategic and medium / long term objectives of the OPCC and Force.
- The Estates Strategy is in line with the approved budget and is aligned with a fully costed and approved stock condition survey.
- Delivery of the Estates Strategy is supported by an agreed implementation plan / programme of work including the disposals of estates assets.
- Capital works are carried out in accordance with the implementation plan / programme of work including the use of capital receipts from disposals.
- Non-delivery of the capital programme is flagged at the earliest opportunity and actions put in place to address the issues.
- Effective processes have been put in place for the delivery of day-to-day / reactive maintenance work.
- Budget control processes ensure that actual spend is in accordance with the approved budget.
- Joint working arrangements with the Fire service have clear and defined agreements in place that have been subject to appropriate levels of scrutiny and authorisation.
- Management information is available to enable effective monitoring of performance against the capital programme and delivery the reactive maintenance service.

We raised two priority 3 recommendations of a housekeeping nature relating to:

### KPI Calculation

The Force should ensure that where SR's are cancelled that these SR's do not feature in the KPI calculation and instead these are reported as a separate figure to identify the number of SR's cancelled each month.

Furthermore, the Force should report non-compliance with the SLA in the month in which the SR falls non-compliant, as opposed to amending historical data. This will ensure that the Force maintain the integrity of the reported KPI figure.

### **Expansion of KPI suite**

The Force should consider introducing a suite of KPI's to effectively monitor the performance of the Estates and Facilities department. Furthermore, this will enable the Force to demonstrate value for money from the expenditure incurred in fulfilling the Capital and Planned Maintenance Programme. This suite of KPI's could include but not be limited to:

- Monitoring the number of repairs completed right the first time by contractors fulfilling SR's;
- Recording and reporting on the results of customer satisfaction surveys for newly built and recently refurbished projects and;
- Monitoring the number of SR's received for newly built or recently refurbished projects in the first 12 months following completion.

## A4 Statement of Responsibility

We take responsibility to Nottinghamshire Police and the Office of the Police and Crime Commissioner for Nottinghamshire for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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