

Audit Title	Assurance Level and Summary of Opinion	Date by which all recommendations due to be implemented:
<p><b>Benefits Realisation – Strategic Alliance (DP &amp; DCP)</b></p>	<p>Our opinion is supported by a detailed review of programme documentation, interviews with key programme officers/business area leads and an analysis of financial reporting. The assurance given is primarily reflective of the difficulties experienced in validating key financial monitoring data generated throughout the Programme and the lack of clarity regarding ongoing performance monitoring for transitioned services. The overall Programme has, however, delivered benefits, savings and transformative change for both organisations.</p> <p>At business case lockdown, peak anticipated annual savings of c.£5.5m were forecast to be delivered by the Programme. Current budget analysis suggests savings of £3.514m for 2019/20. Significant benefits were anticipated in aligning service areas such as the Control Rooms, however, operational reasons have prevented this moving forward. Financial benefits have been delivered however; both as cashable and non-cashable savings, evidenced by reduced budgets and the reallocation of staff. Further future savings could also be released through the alignment of services, such as Intelligence, that are still in transition.</p> <p>Significant challenges were faced during our review in reconciling the programme monitoring of financial benefits to the general ledger and in validating the figures reported. An internal review of the variances reported in the September 2018 Benefits Report generated a further £640k of savings in addition to those identified for the original report. This increase was derived as a result of a data cleansing exercise, conducted in order to better understand the potential to achieve anticipated savings and remove any calculation inaccuracies. This exercise also highlights the difficulties in reporting savings accurately.</p> <p>Non-financial benefits monitoring has moved from measurable indicators of success, as outlined at detailed business case (DBC) stage, to post implementation review (PIR) focus group/ questionnaire-based assessments that although thorough and valuable, lacked the tangible output focus of the original measures.</p> <p>Our interviews with business area leads generally concurred with this analysis, in that flexibility and duplication of effort had been reduced but consistency and resilience was still to be improved upon; often due to the lack of other business areas going-live as Alliance departments and the reduction in resources respectively. We noted cases where business leads were confident that departments were operating effectively and efficiently as Alliance departments.</p> <p>Ambiguity regarding ongoing benefits reporting requirements and the transition of Alliance departments into business as usual performance frameworks was evident and although high-level strategic decisions had been made regarding future governance and direction of travel, this had yet to translate into an operational understanding of requirements.</p>	<p>With immediate effect</p>

<p><b>Market Supplements (DP)</b></p>	<p>A 'Procedural Agreement on Job Evaluation between Dorset Police and Unison' is in place and includes a section relating to market forces. The agreement was last updated in November 2018 and adequately reflects the situation where a market supplement may be valid and the associated process. However, we noted an absence of supporting procedural guidance and templates which may have contributed to the anomalies identified during sample testing.</p> <p>Sample testing highlighted an overpayment to an employee. The overpayment occurred after the postholder received a promotion but continued to receive the supplement payment. The overpayment was in the process of being recovered at the time of our review. A market supplement was also being paid to an employee as an increase in grade and not as a separate definable payment. Both instances indicate that the introduction of formal templates and approval pathways could improve controls which will help ensure market supplements are applied accurately and paid correctly. We acknowledged the involvement of the HR Manager in most cases prior to approval, however.</p>	<ul style="list-style-type: none"> <li>• 31<sup>st</sup> December 2019</li> </ul>
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