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FOIA – Open



## Independent Audit Committee

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**Meeting:** Wednesday, 29th September, 2021 at 9.30 am

**Venue:** Microsoft Teams

### AGENDA

**1. Apologies for absence**

To record apologies for absence received from members.

**2. Declarations of Interest, Equality and Health and Safety Obligations**

To receive declarations by members of (a) personal interest [including their nature] and (b) prejudicial interests and to remind members of their responsibility to consider equality and health and safety in all of their decisions.

### OPEN AGENDA ITEMS

**3. Open Minute Items [FOIA - Open]**

To confirm the minutes of the open items from the previous Independent Audit Committee.

To be presented by the Chair.

**4. Action Log [FOIA - Open]**

To review the action log and receive updates for ongoing actions.

**5. Significant Items of Committee's Business [FOIA – Open]**

To be presented by the Chair.

**6. Internal Audit Quarterly Update and Highlights [FOIA - Open]**

To provide an update on the progress of the Internal Audit Plan over the last quarter.

To be presented by Laura Wicks.

**7. External Audit Quarterly Report [FOIA - Open]**

To present an update of work of external audit over the last quarter.

To be presented by Alex Walling/Mark Bartlett.

**8. Statement of Accounts for Devon and Cornwall [FOIA - Open]**

- a) External Audit Papers
- b) The PCC and group accounts
- c) The Chief Constable's accounts

d) Letter of Representation

**9. ~~Budget Planning Process 2022/23 [FOIA – Open]~~**

~~To provide an update on the budget planning process for 2022/23.  
To be presented by Neal Butterworth~~

**10. Budget 2021/2022 Update [FOIA - Open]**

To present the findings on the lesson learned from the 2021/2022 budget calculations.

To be presented by Neal Butterworth.

**11. Audit Action Process Review Update [FOIA - Open]**

To present the Audit Action process review and outcome.

To be presented by Karen James.

**12. Annual Assurance Mapping Report [FOIA - Open]**

To present the annual assurance mapping report.

To be presented by Jo George.

**13. Annual Review of the Terms of Reference and Operating Principles [FOIA - Open]**

To present the annual review of the Terms of Reference and Operating Principle.

To be presented by Karen James.

**14. Update on the Pulse Survey Report Findings Finding [FOIA - Open]**

To present the high-level findings from the 2021 Pulse Survey.

To be presented by Sgt David Green.

## **CLOSED AGENDA ITEMS**

**15. Closed Minutes Items [FOIA - Closed (various)]**

To confirm the minutes of the closed items from the previous Independent Audit Committee meeting.

**16. Significant Items of Committee's Business [FOIA - Closed (various)]**

To be presented by the Chair.

**17. Verbal Update by Chief Constable/PCC Devon and Cornwall (Open Invitation) [FOIA - Closed (various)]**

To raise any matters they wish to bring to the attention of the Independent Audit Committee.

**18. Verbal Update by Chief Constable/PCC (Open Invitation) - Dorset [FOIA - Closed (various)]**

To raise any matters they wish to bring to the attention of the Independent Audit Committee.

**19. Summary update to the Chief Constables and PCCs [FOIA - Closed s.22]**

To record from the Chair the update to be provided to the Chief Constables and PCCs.

## **Attendance**

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Helen Donnellan (Chair)  
Tom Grainger (Vice-Chair)

Chair  
Vice Chair

Jo Norton  
Gordon Mattocks  
David Bowles  
Sandy Goscomb  
Steven Mackenzie  
Alison Hernandez  
James Vaughan  
Tim Newman  
Oliver Marks

Committee Member  
Committee Member  
Committee Member  
Director of Finance and Resources  
Interim Assistant Chief Officer (Dorset Police)  
Police and Crime Commissioner  
Chief Constable Dorset Police  
Chief Finance Officer Dorset  
Alliance Information Management

Nicola Allen  
Neal Butterworth

OPCC Treasurer  
Head of Finance (Devon and Cornwall and  
Dorset Police Force)

Julie Strange

Treasurer (Office of the Police and Crime  
Commissioner, Dorset)

Lucinda Hines  
Karen James

Head of Technical Accounting (Alliance)  
Head of Alliance Audit, Insurance and Strategic  
Risk Management

Jo George  
Alex Walling  
Mark Bartlett  
Laura Wicks

Senior Audit Manager  
Director (Grant Thornton)  
Audit Manager (Grant Thornton)  
Assistant Director (South West Audit  
Partnership)

Simon Bullock

Chief Executive Officer (Office of the Police and  
Crime Commissioner, Dorset)

Frances Hughes  
David Green

OPCC Chief Executive  
Alliance and Wellbeing Team

## Apologies

Shaun Sawyer  
David Sidwick

Chief Constable  
Police and Crime Commissioner Dorset

The Public Sector Equality Duty (PSED) as set out in **section 149 of the Equality Act 2010** requires public bodies to have **due regard** to the need to:

1. Eliminate unlawful discrimination, harassment, victimisation and any other prohibited conduct prohibited by the Act; and
2. Advance equality of opportunity between people who share a protected characteristic and people who do not share it; and
3. Foster good relations between people who share a protected characteristic and people who do not share it.

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Protected Characteristics are age; disability; gender reassignment; pregnancy and maternity; race (including ethnic or national origins, colour or nationality; religion or belief (including lack of belief); sex and sexual orientation.

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### Independent Audit Committee

Tuesday 27<sup>th</sup> July 2021 at 09:30

Via Microsoft Teams

#### Attendance

Helen Donnellan (Chair)	Chair
Tom Grainger (Vice-Chair)	Vice Chair
Jo Norton	Committee Member
Gordon Mattocks	Committee Member
David Bowles	Committee Member
Sandy Goscomb	Director of Finance and Resources (Devon and Cornwall Police Force)
Alison Hernandez	Police and Crime Commissioner Devon and Cornwall
David Sidwick	Police and Crime Commissioner Dorset
Nicola Allen	Treasurer (Office of the Police and Crime Commissioner, Devon and Cornwall)
Neal Butterworth	Head of Finance (Devon and Cornwall and Dorset Police Force)
Julie Strange	Treasurer (Office of the Police and Crime Commissioner, Dorset)
Lucinda Hines	Head of Technical Accounting (Alliance)
Karen James	Head of Alliance Audit, Insurance and Strategic Risk Management
Alex Walling	Director (Grant Thornton)
Laura Wicks	Assistant Director (South West Audit Partnership)
Mike Stamp	Director of Legal Services, Reputation and Risk

#### Apologies

Steven Mackenzie	Interim Assistant Chief Officer (Dorset Police)
Shaun Sawyer	Chief Constable Devon and Cornwall Police
James Vaughan	Chief Constable Dorset Police
Simon Bullock	Chief Executive Officer (Office of the Police and Crime Commissioner, Dorset)
Frances Hughes	OPCC Chief Executive

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Jo George  
Mark Bartlett

Senior Audit Manager  
Audit Manager (Grant Thornton)

**02/21/01 Election of a Chair**

KJ conducted the election of the Chair. TG nominated HD and JN seconded. No other nominations were received, and Helen Donnellan was appointed as Chair of the Committee 2021/22. HD expressed her thanks.

**02/21/02 Election of a Vice Chair**

HD conducted the election of the Vice Chair. GM proposed TG and DB seconded. No other nominations were received, and Tom Grainger was appointed as Vice Chair of the Committee 2021/22. TG expressed his thanks.

**02/21/03 Apologies for absence**

Apologies as recorded above.

**02/21/04 Declarations of Interest, Equality and Health and Safety Obligations**

HD stated that Equality and Health and Safety Regulations will be displayed for committee meetings to ensure everyone's wellbeing. A 10 minutes screen break will be taken after each 50 minutes. The Committee asked for clarity of communication and for the camera to be switched off when not speaking. The five Committee members have been asked to leave their cameras on allowing others to see their responses. All were asked to speak straight into the camera to assist anyone who may be lip reading as this complies with legislation. The group were asked to be succinct and remain focussed and not to repeat anything on reports as the papers have already been read. HD apologised the questions had not been circulated until yesterday, due to other work pressures.

No new declarations were made and KJ and SG confirmed their previous declarations still stand.

HD advised that items 23 and 27 have been brought forward from the closed agenda to accommodate attendance however, the notes will be recorded in the closed minutes.

**02/21/23 Introduction by the Dorset PCC [FOIA - Closed s.22]**

This item was brought forward. Notes are recorded in the closed minutes.

**02/21/27 Audit Action Log no. 200 and IT security raised by IAC [FOIA - Closed (various)]**

This item was brought forward. Notes are recorded in the closed minutes.

**02/21/05 Open Minute Items [FOIA – Open]**

## **Handling Instructions: For Independent Audit Committee use only FOIA – Open**

The draft open minutes from the meeting of the Independent Audit Committee (IAC) held on 29 April 2021 were agreed as a true and accurate record with exception of the points raised below and amendments to be made.

- Amendment: Apologies from MB to be recorded. GT was represented by AW.
- Amendment: 01//21/07 remove 'is' from final line in paragraph 4.
- Amendment: 01/21/08 change 'Corporate' to 'Corporation' and 'HMIC' to 'HMICFRS'
- Amendment: 01/21/12 change 'delivery' to 'deliver' and reword the first sentence to provide more clarity.
- Response to question: It was clarified the Review of ToR and Operating Principles are going to be simultaneous.
- Response to question: SG confirmed the revised IT strategy has commenced and is being taken forward by the Chief Technology Officer for both forces.
- Response to question: SG stated the redacted versions of the Force Management Statements for sharing with IAC would be circulated outside of this meeting when a final redaction has been made.

### **02/21/06 Action Log [FOIA – Open]**

The action log was reviewed and updated. HD asked for the action log item to be moved to the open agenda going forward and closed actions to be dealt with by exception.

### **02/21/07 Open Items of Chair's Business [FOIA – Open]**

HD raised concerns that IT issues continue to affect the Committee. Members lack permissions to save documents and files, which impedes effectiveness and efficiency. The Committee look forward to training from an IT specialist, followed by Mod.Gov training and asked for this to be offered in August. In the meantime, members will build their existing knowledge of Microsoft Teams. Members continue to hold informal meetings to provide mutual support, share knowledge, strengthen working relationships and continue to work on re-establishing collaboration with regional police audit committees. The Committee expressed disappointment about the poor standard of training at a CIPFA 'virtual training session attended on 25 May 2021. The Chair was invited to be a member of the recruitment panel for the Chief Constable for Dorset and the Committee welcomes the virtual meeting with both PCCs on 4 August 2021. The Terms of Reference review date is in October 2021 and Operating Principles in July 2021; it is logical to review both at the same time in time for the IAC meeting on 29 September. It was pointed out it was not easy to find these documents on the D&C website. The Committee have been informed that the IAC members' expenses review is 'ongoing' and passing through Force governance. Members would appreciate knowing when the review outcome will be known. If the review has identified barriers to progress, it would be helpful to be made aware of these and contribute to pathways to resolving any barriers.

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**02/21/08 Internal Audit Quarterly Update and Highlights [FOIA – Open]**

**Note: Appendix B has been moved to Item 26a Chair's Closed Business [FOIA - Closed (various)]**

LAW provided an update on the progress of the Internal Audit Plan over the last quarter and advised all is in hand and audits are moving forward. LAW confirmed the Pensions Administration audit is going ahead, and a meeting agreed with an Avon and Somerset Chief Financial Officer to discuss the audit brief and the controls in place. This audit will go ahead in Q3. LAW explained this audit is not connected to paragraph 6 in the SWAP report and there are still 7 audit days to be allocated.

IAC asked when more detail will be provided on the review of key financial controls. LAW said this is being scoped and discussions being held on where to focus, to avoid overlap with the work of external audit at this time. IAC will be updated when scoping has been done and a further briefing provided at the meeting on 29<sup>th</sup> September 2021.

IAC asked for clarification in relation to the use of audit allowance for 'boundary defences.' LAW said this will be fully scoped in Q3 around IT infrastructure. SG advised the National Monitoring Centre sits with the Home office to manage overall security and as this is a relatively new area an audit is appropriate.

**02/21/09 Internal Audit Opinion [FOIA - Open]**

LAW is awaiting a final piece of evidence before finalising and circulating the internal audit opinion paper for 2020/21. LAW confirmed that 'conform' is the highest level of rating for SWAP adherence to standards set by the Institute of Auditors and will forward a link about this to IAC. IAC stated some areas of the Force Management System (FMS) are not covered by Internal Audit and asked KJ's team to verify that assurance is being received from elsewhere.

**Action: KJ to examine areas of the FMS not covered by Internal Audit and to confirm assurance is being received from other bodies such as the HMICFRS.**

HD suggested that IAC would be happy to receive written responses for the remaining questions.

**Action: LAW to provide a written response to the remaining questions posed by IAC and to forward the link to IIA standards.**

**02/21/29 Open Invitation to Chief Constables and PCCs [FOIA - Closed (various)]**

PCC Alison Hernandez joined the meeting.  
Notes are recorded in the closed minutes.

**02/21/10 External Audit Quarterly Report [FOIA – Open]**



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FOIA – Open**

AW presented an update on the external audit over the last quarter and looking forward to the next quarter. AW stated the Devon and Cornwall audit has started and progressing well overall. AW assured IAC that the external auditors are confident their Annual Auditors reports will be ready on time subject to receipt of all the information required from clients.

IAC asked whether additional funds to support local authorities/councils with external audit fees is also available to support Chief Constables and Police and Crime Commissioners with similar additional fees. AW confirmed a consultation had taken place and been completed, including the police sector, but the outcome is not yet known. NA added that the consultation is not yet finalised and HD will be advised as soon as it is available.

**Action: NA to advise IAC on the outcome of the external audit fees consultation.**

**02/21/11 External Audit Plan and Timetable Update [FOIA – Open]**

AW verified the Audit Plan has been shared with the s151s and responses have been received. AW assured IAC processes are in place to guarantee that those involved meet the required timetable with the necessary depth and quality of response. Working papers are drawn up nationally creating a more formalised approach and an expectation that auditors will challenge figures. TG asked about processes for signing off high-risk areas and quality assurance. TG expressed discomfort with the timescales for actuaries and the risk in terms of achieving finalisation of accounts. AW replied that if prompt responses are received this is not an issue, however, if auditors need to go back and challenge figures it can cause a delay. Should this occur the auditors would have a conversation with management to help move things forward.

IAC asked for an explanation of the large percentage rise in the figures for triviality and materiality. AW explained the Devon and Cornwall audit plan related to an estimated £500 million gross expenditure, which moved this to high risk. It is now able to be moved back as it is actually less than £500 million and the maximum percentage materiality is 2%.

IAC asked why the 315 is not ticked in the list of regulatory updates applied to 2020/21. AW clarified this will be part of next year's audit as it does not apply until July 2022.

NB explained that the balance on leave has gone up due to the inability to take leave last year. Pressure was exerted and caps were put on leave carried forward and flexi-time to address this issue.

IAC asked whether procurement is considered a high-risk area for fraud. SG explained there are three levels including a well-developed sign off process and good governance on larger items meaning it is not particularly high risk. IAC also asked what concerns staff are expected to report regarding fraud and how follow-up checks on declared business interests are carried out. SG was unsure whether any formal or specific document to follow up business interests exists.

**Action: SG to contact PSD to establish how follow up checks are carried out on declared business interests.**

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It was noted signed guarantees for Police IT are referred to for Dorset, but not D&C as Dorset did not sign up to Police IT.

IAC asked if there is overlap between D&C and Dorset to suggest savings could be made on audit fees. SG explained this had been explored previously but unless there is a merger each force will have different rules and always need to operate independently, including separate fees.

**02/21/12 PSAA Updates [FOIA – Open]**

KJ advised there is no further update on the annual quality assessment exercise by the PSAA and updated Audit Fees for 2021/22. IAC asked whether the PSAA intend to publish information on the minimum fee before forces are required to opt in. KJ was unable to find the answer on the PSAA website and HD queried the reason for opting in without knowing the cost. KJ agreed to ask this question to the PSAA. NA mentioned her understanding is this is a joint procurement exercise not a scale of charges. SG pointed out there are challenges in not joining the procurement process. KJ confirmed the 25% fee increase is not yet agreed by the PSAA.

**Action: KJ to explore the timeline for decision making and the determination of fees with the PSAA.**

**02/21/13 Financial Reports for Dorset [FOIA – Open]**

JS presented the financial reports for Dorset and answered detailed questions on the figures and confirmed that all Covid funding had been received. JS confirmed the draft accounts had been published in accordance with statutory deadlines. JS accepted the amendments suggested by IAC and will update the documents. IAC asked about investment in force estate and JS assured IAC environmental sustainability is being incorporated. The opportunity had recently been taken to fit solar panels to the roof of the sports hall during planned works and the Force now has 24 electric vehicles in the fleet.

IAC asked for clarification on 'legal support for officers', and why the costs were deferred due to the pandemic. JS explained there is legal support for officers for Inquest attendance, but should officers want to take different stance and it is not appropriate for the force to provide legal support then it falls to OPCC. There are a number of officers who require separate representation, and this has been deferred because of the pandemic. IAC asked about plans to build a capital reserve until 2024/25 and whether this creates a risk of higher borrowing should interest rates rise. JS explained there is not enough funding without borrowing at present. The plan through the Medium Term Financial Strategy (MTFS) to 2024/25 is to achieve the point where Dorset can fund from the revenue program.

In the Going Concern paper JS explained that the pensions deficit does not impact on the going concern. The pensions liability is however built into future years financial planning.

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**02/21/14 Financial Reports for Devon and Cornwall [FOIA – Open]**

NA informed that costs relating to Op Trelawny will be updated under the G7 item.

NA advised that as well as the national officer uplift there is also a local officer uplift. The Commissioner has set aside funding provided by grants and council tax and has been able to increase the officer uplift locally by 50 posts over and above the national uplift. NA also confirmed the council tax base has taken the surge in second home ownership into account.

IAC asked for clarification on the transfer of national commitment. NB explained these are areas of national work that have transferred to forces to be funded locally and NB will forward further information to IAC on this subject. NB added there are also some areas of work that are still provided nationally, but funded locally. NA commented that the intake of new officers is positive and is reflected in wellness programme.

NA explained the main reasons for significant underspends on land, buildings and IT are due to slippage from one year to the next. For example, asbestos was discovered during the refurbishment at Camborne and the building had to be evacuated, which substantially increased the project cost. There was a delay in the support building at Plymouth due to planning issues. The SW Forensics project was delayed due to G7 and a global shortage of materials. As a result, more slippage may be seen next year. HD asked how the upsurge in the cost of construction materials will be dealt with. NA stated the effects of inflation will be discussed at the next Resources Board to explore options available to progress critical projects and whether to delay or review other projects for affordability. NA advised this is a combination of the pandemic and leaving Europe and assured IAC it is actively monitored within the Estates and Finance teams.

SG reported that an error on the budget monitoring spreadsheet and a paper on this matter is being presented to the next Resources Board. Work was carried out to rectify the error and it can be mitigated. NA assured IAC that a part of the outturn is bolstered which means if the sum is taken it would not fall outside the reserve strategy and would still leave the force in better situation than last year. SG is confident that as the medium-term plan starts it will be possible to mitigate fully in the following years.

**Action: NB to forward details of national work that has been transferred to forces to be funded locally.**

**Action: NB to present an update on the findings from the 2021/22 budget process to the next meeting in September 2021.**

**02/21/15 Treasury Management Outturn [FOIA – Open]**

**Devon and Cornwall**

NA presented the final outturn for Treasury Management in the financial year and clarified the performance data. It was noted this budget was set pre-pandemic and it is a statutory regulation to bring the report to IAC.

**Dorset**

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JS informed the Dorset Treasury Management outturn is similar to Devon and Cornwall and that the budget was also set pre-pandemic. JS pointed out that two breaches were highlighted but there was only one. JS reported that utilising borrowing had made the force better off than budgeted and the under-performance in Q4 has been reviewed. IAC queried why the Dorset figure for Cash Plus + Short Bond Funds is higher than comparators, but 100% bailed in and asked if this exposes Dorset to a greater risk than the comparators. JS explained that when receipts are received late in a day it can be too late to move them. In the current market it can cost more to make the transaction than the interest paid. The Treasury management strategy will be amended to reflect such situations.

JS explained the complexity around the PFI arrangements shared with the fire service and that an error in the value shown had been identified and corrected. There was no ongoing impact arising from this correction

**Action: JS to check the Dorset figures for comparators with Arling Close and update IAC.**

**02/21/16 Annual Report on the Total Cost of Insurance [FOIA – Open]**

KJ gave the annual report of the total cost of insurance. KJ assured IAC that ongoing insurance claims are monitored to ensure they are correctly funded. IAC asked about motor claims and increased costs to both Forces. KJ advised that the total additional costs arising from motor claims will become clearer in the next three to five years as the maturity of claims take time. All claims remain open until fully completed. KJ will start to gather information for the next insurance renewal and re-tender.

**02/21/17 Update on Fraud and Corruption Monitoring and Investigations [FOIA – Open]**

KJ provided an update on Fraud and Corruption monitoring arrangements and the number of Fraud and Corruption investigations that have taken place since the last committee.

Financial calculations were made by PSD and resulted in the total of £5 attributed to fraud and corruption. The next report is due in December and IAC will be able to see if any emerging trends.

**02/21/18 HMICFRS Value for Money Profiles [FOIA – Open]**

NB presented the HMICFRS Value for Money (VfM) profiles and advised they are in the process of putting these together for next year. IAC welcomed the proposal to align the VfM profiles to the Force Management System (FMS), MTFS and budgets. NB commented that both Forces are keen to use VfM in their planning.

**02/21/19 Draft Code of Corporate Governance Dorset [FOIA – Open]**

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JS presented the draft code of corporate governance. JS agreed to clarify the questions posed by IAC outside of this meeting and to be able to report back in September that the Code is fully adopted and complete. It is anticipated the Code will be approved at the Joint Executive Board in August 2021. The Code will then come into effect on 1 September 2021.

A full comparison between the Devon and Cornwall and the Dorset Codes of Governance will be completed by 31 December 2021 at the latest. The main priority will be financial regulations.

**02/21/20 Annual Assurance Mapping Report [FOIA – Open]**

To be presented by Jo George.  
This item was deferred to the next meeting on 29 September.

**02/21/21 Action Audit Update [FOIA – Open]**

The audit action process is currently being reviewed with the s151 officers. The Committee shared support for a rationalised process and reporting going forward.

NB informed IAC that the report will be going to Resources Board for Devon and Cornwall and the Control Board for Dorset. IAC will be updated by September by the 151s and NB.

**Action: KJ to represent an update on the review and the reporting process to the September 2021 meeting.**

**02/21/22 Update on the Pulse Survey Report Findings [FOIA – Open]**

To be presented by Sgt David Green.  
This item was deferred to the next meeting on 29 September.

**At 12:20 am the open section of the meeting concluded**

**The Committee reconvened at 12:25 am**

**02/21/23 Introduction by the Dorset PCC [FOIA – Closed s.22]**

**02/21/24 Closed Minute Items [FOIA – Closed (various)]**

**02/21/25 Action Log [FOIA – Closed (various)]**

**02/21/26 Closed Items of Chair's Business [FOIA – Closed (various)]**

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- 02/21/27    Audit Action Log no. 200 and IT security raised by IAC  
[FOIA - Closed (various)]**
- 02/21/28    Update on the G7 Summit [FOIA - Closed (various)]**
- 02/21/29    Open Invitation to Chief Constables and PCCs [FOIA -  
Closed (various)]**
- 02/21/30    Summary update to the Chief Constables and PCCs [FOIA  
- Closed s.22]**

There being no other business the meeting closed at 13:26.

**The next full IAC meeting is scheduled for 29 September 2021 at 09:30 via  
Microsoft Teams**



AGENDA 6

Devon & Cornwall Police and The Office of the Police & Crime Commissioner (OPCC)

Dorset Police and The Office of the Police & Crime Commissioner (OPCC)

Report of Internal Audit Activity – September 2021

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

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# Executive Summary

## Rolling Opinion



Overall, we are just able to provide a Reasonable rolling assurance opinion for the year, however this has been impacted by the recent Limited assurance opinions provided and High corporate risk identified. We will continue to update this rolling opinion in subsequent Committee updates.

## Internal Audit Assurance Opinions 2021/22

	July-Sept	YTD
Substantial	0	0
Reasonable	1	2
Limited	2	2
No Assurance	0	0
<b>Total</b>	<b>3</b>	<b>4</b>

## Internal Audit Agreed Actions 2021/22

	July-Sept	YTD
Priority 1	1	1
Priority 2	8	12
Priority 3	1	2
<b>Total</b>	<b>10</b>	<b>15</b>

## Progress Update Since Previous Committee

	<b>2 Limited Opinions provided</b> 0 No Assurance Opinions 1 Priority 1 Actions; 8 Priority 2 Actions
	<b>Limited Assurance Opinion Summary</b> Limited assurance opinions were provided for the Accelerated Increments audit and for the Clinical Governance – Prescription Drugs audit and within the latter, a significant risk was identified and is expanded upon below.
	<b>Significant Risks</b> We identified significant weaknesses around the lack of compliance with the ‘Department of Health’s Framework of Quality Assurance for Responsible Officers and Revalidation’ and around the recording of the use of the Pentrox drug. This resulted in us scoring the audit risk as ‘High’. The resulting recommendations raised were due to be addressed by 30 September 2021 in reflection of the prioritisation afforded.
	<b>4 reviews have been finalised as part of the 2021/22 Internal Audit Plan</b> Good progress has been made with fieldwork in the quarter but has been hindered by key staff absences over the summer. A verbal update on progress will be provided at the Committee.
	<b>Changes to the Internal Audit Plan since the Previous Committee</b> We have been requested to undertake an additional piece of audit work to provide assurance to Devon & Cornwall regarding the Operation Trelawny grant claim which is scheduled for Q3.
	<b>Progress with Delivery by Year-End</b> We remain confident of completing 90% or above of the annual audit plan by year-end in line with the Partnership agreement. We are anticipating some short term staffing challenges and already know we will not be starting the Key Financial Controls work until November, so this will continue into Q4.

## Profiled Performance of Audits (14) in Quarters 1 & 2

Performance Measure	Performance
Completed	29%
Work at Draft Report Stage	7%
Fieldwork in Progress	57%
Scoped – Fieldwork Ready to Start	7%
Scoping	0%
Not Yet Started	0%

## Overall Performance with 2021/22 Plan YTD

Performance Measure	Performance
Completed	13%
Work at Draft Report Stage	3%
Fieldwork in Progress	27%
Scoped – Fieldwork Ready to Start	7%
Scoping	7%
Not Yet Started	43%



# Audit Progress Report and Sector Update

Devon and Cornwall Police and Crime Commissioner and Chief Constable  
Dorset Police and Crime Commissioner and Chief Constable

Year ending 31 March 2021

September 2021  
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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the entity or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Introduction

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This paper provides the Independent Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a summary of emerging national issues and developments that may be relevant to you as a police body.

Members of the Independent Audit Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications [www.grantthornton.co.uk](http://www.grantthornton.co.uk)

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

# Progress at September 2021

## Financial Statements Audits

We undertook our initial planning for the 2020/21 audit in March 2021, and our interim audits in March and April. We began our work on the Devon & Cornwall Police draft financial statements in June. Our work on the Dorset Police draft financial statements is scheduled to start in October.

In April we issued our detailed audit plans, setting out our proposed approach to the audit of the 2020/21 financial statements. These were reported to the July meeting, along with the results of our interim audit work.

We will report our work in the Audit Findings Reports and aim to give our opinions on the financial statements by 30 September for Devon & Cornwall Police (subject to the receipt of the Assurance Letter from the Devon Pension Fund auditor) and by 20 December for Dorset Police.

## Value for Money

The new Code of Audit Practice (the “Code”) came into force on 1 April 2020 for audit years 2020/21 and onwards. The most significant change under the new Code is the introduction of an Auditor’s Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and will make more impact.

Under the 2020 Code of Audit Practice, for relevant authorities other than local NHS bodies auditors are required to issue our Auditor’s Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation. The extended deadline is now no more than three months after the date of the opinion on the financial statements.

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# Progress at September 2021 (cont.)

## Other areas

### Meetings

We meet with Finance Officers regularly as part of our quarterly liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

# Audit Deliverables

2020/21 Deliverables	Planned Date	Status
<b>Accounts Audit Plan</b> We are required to issue detailed accounts audit plans to the Independent Audit Committee setting out our proposed approach in order to give opinions on the 2020-21 financial statements.	April 2021	Complete
<b>Interim Audit Findings</b> We will report to you the findings from our interim audits within our Progress Report.	July 2021	Complete
<b>Audit Findings (ISA260) Report</b> The Audit Findings Reports will be reported to: • Devon & Cornwall Police • Dorset Police	September 2021 December 2021	Complete Not due yet
<b>Auditors Report</b> This is the opinion on your financial statements and annual governance statement: • Devon & Cornwall Police • Dorset Police	September 2021 December 2021	Complete Not due yet
<b>Auditor's Annual Report</b> The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Reports (AAR): • Devon & Cornwall Police • Dorset Police	December 2021 February 2021	Not due yet Not due yet

# Sector Update

Policing services are rapidly changing. Increased demand from the public and more complex crimes require a continuing drive to achieve greater efficiency in the delivery of police services. Public expectations of the service continue to rise in the wake of recent high-profile incidents, and there is an increased drive for greater collaboration between Forces and wider blue-light services.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider Police service and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- **Grant Thornton Publications**
- **Insights from sector specialists**
- **Accounting and regulatory updates**

More information can be found on our dedicated public sector and police sections on the Grant Thornton website by clicking on the logos below:

A teal rectangular button with the text "Public Sector" in white.

Public Sector

A purple rectangular button with the text "Police" in white.

Police

# HMICFRS



## HMICFRS's proposed 2021/22 policing inspection programme and framework

HMICFRS published the policing inspection programme and framework for 2021/22 in July 2021.

This can be found at the following link - [Policing inspection programme and framework 2021/22](#)

The document, which has been laid before parliament, sets out HMICFRS's programme of policing inspections for this financial year. It also details those inspections already taking place.

## Pandemic has intensified vulnerability and increased demand on police

In his annual assessment of policing in England and Wales, Sir Thomas Winsor described how crime patterns have changed over the last year, with more crime committed online. He said there is a case for greater sanctions in the Online Safety Bill to protect vulnerable people online.

The Chief Inspector said the pandemic had also increased vulnerability in other ways, such as the lockdown leading to more calls for help from those suffering from domestic abuse.

In his 2020 report, Sir Thomas Winsor said some public services, including mental health, keep on failing. Unless the health and social care system is fixed and people can get the support they need, more people will continue to be vulnerable and enter the criminal justice system unnecessarily, he said.

The Chief Inspector recognised that the chronic backlog in court cases has increased as a result of the pandemic, but he questioned why waiting times have become inexcusably long when the number of cases going into the system is at the lowest level for decades.

The report can be accessed [here](#).





# Grant Thornton

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**AGENDA NO: 10**

## INDEPENDENT AUDIT COMMITTEE

**DATE OF MEETING: 29 SEPTEMBER 2021**

**FOIA OPEN**

**TITLE OF REPORT: BUDGET 2021/22 – LESSONS LEARNED**

**REPORT BY: NEAL BUTTERWORTH, ALLIANCE HEAD OF FINANCE**

### PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

<b>Governance, Risk and Control</b>	
<b>Internal Audit</b>	
<b>External Audit</b>	
<b>Financial reporting</b>	<b>x</b>
<b>Other matter</b> ( <i>please specify here</i> )	

### RECOMMENDATIONS:

The Independent Audit Committee is asked to:

<b>Review the Report</b>	
<b>Consider the Report</b>	
<b>Note the report</b>	<b>x</b>
<b>Other</b> ( <i>please specify here</i> )	

## 1. Introduction

- 1.1. Following the identification of the significant error in the police officer pay budget calculation, a review has been undertaken, and steps made to ensure that the risk of any such error are minimised. This paper sets out the lessons learned, with improvements in the control environment identified and actioned. It also considers the context for budget setting.

- 1.2. South West Audit Partnership have been engaged to review the officer pay budget spreadsheet, feed back areas for improvement, and highlight control weaknesses.

## **2. Budget Context**

- 2.1. The 2021/22 budget was set in a financially uncertain and constantly changing environment. There were significant changes in the wider financial context, largely due to the pandemic. These included:
  - New Local Council Tax Support Grant from MHCLG, which was not confirmed until January
  - Council taxbase reductions – or much smaller increases than had been previously forecast. The impact of the pandemic on the Devon & Cornwall taxbase was less than for many other forces which in itself would have made comparisons difficult.
  - Traditional collection fund surplus's changing to deficits as a result of the pandemic. An added complexity was that different billing authorities were affected in very different ways and there were understandable difficulties on their part in communicating details
  - A new Local Tax Income Guarantee scheme was introduced to offset elements of collection fund deficits, again not estimated until January, and the final amount has only recently been confirmed
- 2.2. In addition, and specifically relating to officer pay budgets, was the introduction of the Police Officer Uplift Programme into mainstream grant and expenditure, changes to officer pay scales, and changes in profiles of leavers and recruits, alongside the usual issues impacting on this £185m area. The uplift grant included additional uncertainties about passported ROCU and CT grants.

This context is provided to give a sense of the environment in which the budget was set, before considering lessons learned. The uncertainties, which involved significant financial amounts, made it difficult to easily identify unexplained reconciliation problems. The context for 2022/23 is likely to be far more straightforward.

## **3. Points of Failure**

- 3.1. During the review, a number of points of failure have been identified. In particular, improved prioritisation of staff to perform the necessary checks at all levels would in itself have been expected to have prevented this error.
- 3.2. The main identified points of failure were:
  - a. Too much confidence in the budget spreadsheet. This spreadsheet has been subject to a review by SWAP, with the key learning points raised below.
  - b. Resourcing issues. Insufficient resources were made available to produce and check the officer pay budget calculations due primarily to vacancies. The necessary levels of resource are now in place, and more pro-active resource allocation will ensure this remains the case during budget preparation.

- c. The spreadsheet was reviewed but only once, rather than by two separate people. The detailed Standard Operating Procedure has been fully reviewed and updated to cover checking requirements as well as preparation of the spreadsheet. The cause of the error is included in areas to be checked, with clarity on the calculation.
- d. The high level review of overall budget calculations performed by the Head of Finance and the Director of Finance could have identified the error through increased challenge. While the prudent approach to budgeting ensured that broadly the issue will be covered over the medium term, fuller reconciliation information would have helped identify the error itself. Such fuller information will be made available in the 2022/23 budget round.

#### 4. Positive Findings

- 4.1. Although the focus of the review has been on the error itself, and the prevention of re-occurrence, it has also evidenced some good practice that helps to provide some assurance on the wider budgeting and financial arrangements and should be repeated. The two key issues are:
- 4.2. **Application of professional judgment.** The high level review considered overall level of resources that should be affordable within the funding available to ensure it looked reasonable, applying a prudent approach based on significant experience. This approach to budgeting identified that forecasts for 2022/23 onwards appeared overly optimistic, and applied a level of balance, largely through cautious Uplift forecasting, to ensure that future decision making would be informed by a realistic and affordable outlook.
- 4.3. The outcome of this is that the error, although significant in itself, does not result in longer term financial pressures, and no detrimental impact on service provision is expected.
- 4.4. **Evidence of a positive financial culture**, where individuals feel supported in raising errors. Reviews of councils such as Northamptonshire and Slough have identified the importance of budget errors being reported early and acted upon. Considerable work has taken place with the Department to ensure that all are comfortable in raising concerns and errors in a no blame environment, questioning and challenging direction as necessary. Key to this is the need to support such openness, and ensure that learning is captured and that changes are made to ensure changes are made quickly to protect the organisation in the future.

#### 5. Improvements

- 5.1. The review of the cause of the error has resulted in clear findings that are being implemented, including the key findings of the South West Audit Partnership review of the spreadsheet. The SWAP review is attached at Appendix A.
- 5.2. **Appropriate resourcing levels** – complete. At the time of the 2021/22 budget calculation process, the Management Accountant responsible for this area had only

one part time Accounting Technician available to perform the necessary detailed calculations. Another full time post was vacant, and was not filled until recently due to difficulties in recruiting. Training is currently taking place to ensure that the new member of staff is able to fully support the budget process.

- 5.3. **Clear procedure notes** – complete. Procedure notes for the production of the officer pay budget already exist. These notes have been revisited and revised, to include the specific issue that led to this error. In addition, the notes have been expanded to cover the checking requirements at each level within the Finance Department. This includes details of the calculation process, the checks that must be performed, timescales, and who is responsible for the preparation and checking at each stage.
- 5.4. **Detailed reconciliation** – due by 22/10/21. A detailed reconciliation of the pay budget specifically will be produced for the higher level checking by Section 151 Officers, including explanations of variances, cost per officer comparisons, and year by year analysis of future years. This additional, detailed scrutiny of the budget will be undertaken to inform the detailed budget discussions that take place between the Section 151 Officers and the Head of Finance.
- 5.5. **Audit trail of changes to spreadsheet** – complete. A separate page has been added to the officer pay calculation spreadsheet detailing changes made to formulas / method of calculation. This will allow the necessary checking of all such amendments made.
- 5.6. **Checking cells in spreadsheet** – due by 30/09/2021. A number of key formulas within the spreadsheet will be checked for valid outcomes with the addition of a page of 'check cells', that will quickly demonstrate whether key calculations are correct. This page will be added to the spreadsheet and form part of the ongoing budget preparation process.

*10th September 2021*



# Devon and Cornwall Police

## Review of Police Pay Budget Spreadsheet

### Memorandum – August 2021

Issue Date: 11th August 2021

## Background

This memorandum follows a request for SWAP to conduct a review of the police pay budget spreadsheet used to monitor payroll budgets for Devon and Cornwall Police after an error was found causing significant changes to the budget.

We have compiled this Memorandum to provide an update on the progress with this review.

## Agreed Scope

SWAP agreed to consider the following in this review:

- A review of the model currently in use to identify any potential improvements that could increase confidence in the model.
- An accuracy spot check for a sample of the formulas in use within the model to increase confidence in the current approach.

## Proposed Next Steps for Team and Conclusion

We were provided with the Police Pay Budget Spreadsheet and met with the Head of Finance. We talked through the current process and the error that was identified when considering the MTFS for the coming years.

From our review, we identified some potential areas of improvement that could provide additional reassurance that the model is functioning as required, limiting opportunities for mistakes to occur and identifying potential errors and inconsistencies. As the same model exists for Dorset, the below could also be applied there.

To ensure the model remains reliable and secure we propose the following next steps:

- The Head of Finance to consider the completion of a thorough review of the spreadsheet to ensure all sections are still relevant. For example, on the 'Police Scale, Tables etc' tab, the monitoring month table has been labelled as 'Irrelevant'. By reviewing and removing unnecessary formulas and tables there will be a reduced risk of error.
- Lockdown any cells that you do not want people to be able to change. This should include, in particular, any cells where formulas are in place. This would prevent anyone from accidentally overwriting formulas or changing something that could go unnoticed but cause a potentially significant impact on the data and subsequent forecasting and monitoring.
- Add conditional formatting to cells where certain outcomes are expected, so that if the wrong information is present, it will alert you to an error. For example, the Promotion Costs column (column EC) on the 'main database pay' tab, it was explained to us that there should never be a negative value in this column. By adding conditional formatting to highlight in red any negative value, this could be a valuable and quick checking point.
- Consider adding selection menus in columns where specific information is expected, for example, Rank and Reason for leaving columns. This would restrict the possibility for errors in typing which could result in lookup formula errors.
- The addition of an 'Audit' or 'Amendments' tab where it is notated what amendments are made to the model, when and by whom.
- Consider the addition of a 'Checking' tab, where information is pulled through from other tabs to allow you to complete a series of checks. This could be top level totals to ensure figures look correct or a drop-down list, where you could select individual employees and carry out spot checks on a more granular level.

We further identified the following questions for consideration by the Head of Finance from our review of the formulas/spreadsheet:

- How are values calculated in Cells (D8:D15) 'Rough Reconciliation' [Basic Pay amounts]? They don't seem to reconcile with main database pay totals.
- Column BG on the 'main database pay' tab, we would recommend this is reviewed as it currently shows 00-Jan-00 as the end of the previous month for all rows. This is pulled from the 'Police Scale, Tables etc' tab;
- The number of people *Seconded* on the 'main database pay' tab differs to the number of people recorded as *Seconded* on the 'ELB & Secondments' tab. Is this correct?



- Within the *Monthly Promotion Costs* calculation (columns 'DA:DL') on the 'main database pay' tab the final IF() statement refers to the previous month. Query whether this should be the current month?

An in-depth review was carried out of the 13 formulas immediately preceding TOTAL SALARY calculations (columns CM, BY, BK & DA 'main database pay' tab) to Total Police Pay Budget 2021/22 [Police Pay Budgets tab] was carried out. Other than the two queries noted above, we found no matters for concern. The results of this check have been provided alongside this Memo in the form of an Excel document and a Word document. These show a breakdown of the formulas used on the 'Police Pay Budgets' tab and five of the formulas from the 'main database pay' tab, which enabled a sense check to be carried out of the formulas used

We recognise that the Spreadsheet has been in place for a number of years and whilst somewhat cumbersome, it does provide the information required for budget planning purposes. Overall, we are confident that the model, as it currently stands, works well in terms of providing the information required for planning and monitoring; however, it could be strengthened from the additional protection/controls detailed above. From a data perspective, using specialist systems for budgeting monitoring is something we would recommend exploring; however, we do acknowledge that the current processes remain functional.

We would be happy to provide any further support which would be useful. It is important that the Head of Finance now considers the improvements identified to reduce the chance of an error occurring in future.

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## AGENDA NO: 11

### INDEPENDENT AUDIT COMMITTEE

**DATE OF MEETING: 29 September 2021**

**FOIA: OPEN**

**TITLE OF REPORT: AUDIT ACTION PROCESS REVIEW UPDATE**

**REPORT BY: KAREN JAMES – HEAD OF AUDIT, INSURANCE AND STRATEGIC RISK MANAGEMENT.**

#### PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

<b>Governance, Risk and Control</b>	<b>x</b>
<b>Internal Audit</b>	<b>x</b>
<b>External Audit</b>	
<b>Financial reporting</b>	
<b>Other matter</b> <i>(please specify here)</i>	

#### RECOMMENDATIONS:

The Independent Audit Committee is asked to:

<b>Review the Report</b>	
<b>Consider the Report</b>	<b>x</b>
<b>Note the report</b>	
<b>Other</b> <i>(please specify here)</i>	

### 1. BACKGROUND INFORMATION

- 1.1 CIPFA guidance requires the Audit Committee 'to promote good governance, make things better and not only review what happened in the past.'
- 1.2 The term of reference of the audit committee give specific responsibility to consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

- 1.3 Following review this paper presents the processes in place to monitor the implementation of all audit actions, to support their completion in a timely manner in order to inform the overall audit opinion by internal audit and support effective risk management.
- 1.4 On finalisation of an audit each audit action is agreed and allocated an action owner. A target end date is also agreed between the auditor and the audit owner which sets the timescale for completion.
- 1.5 All audit actions are prioritised according to the definitions captured below:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Findings that require attention.

## 2. AUDIT ACTION MONITORING & REPORTING PROCESS

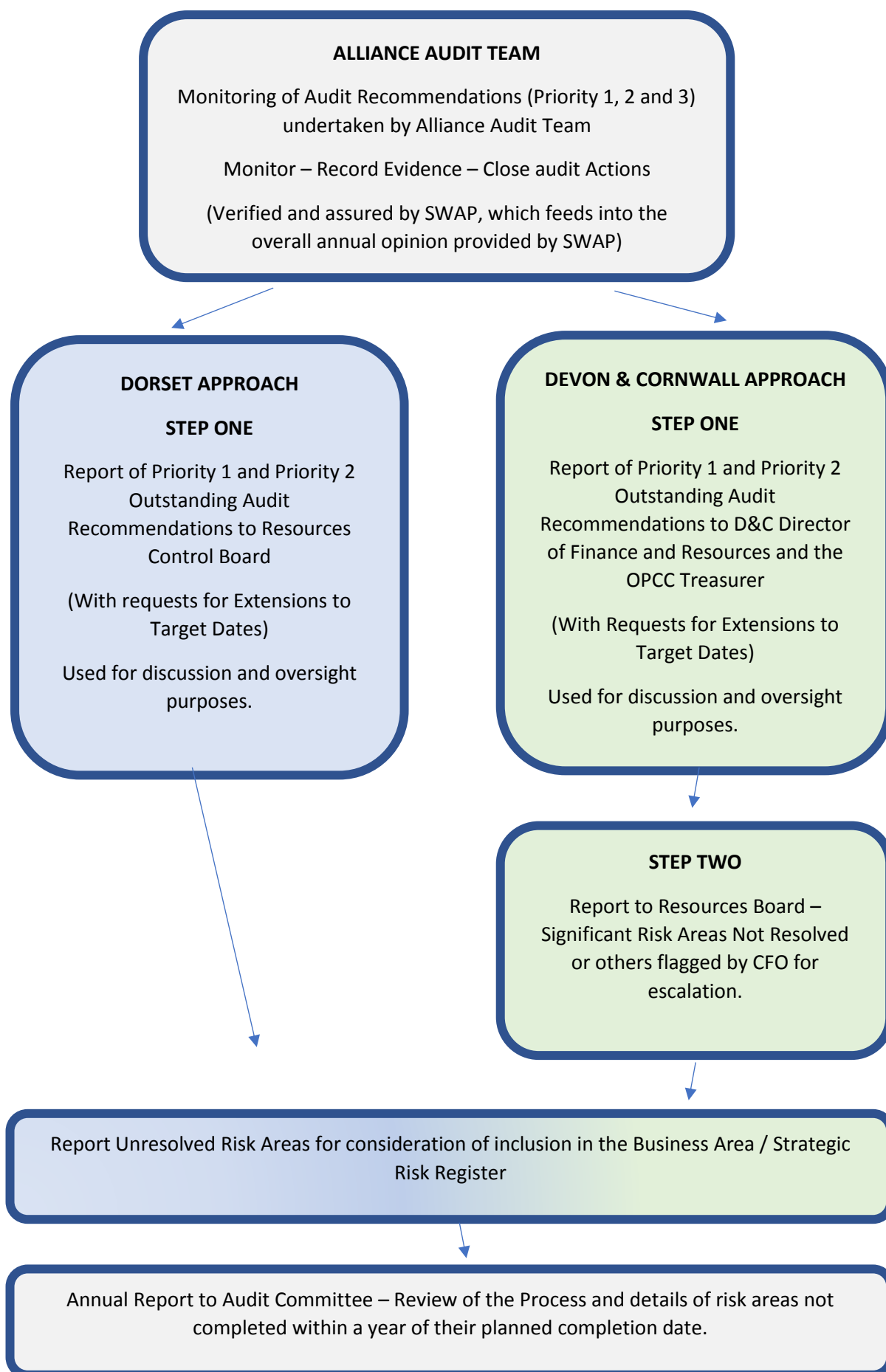
- 2.1 A flowchart of the detailed steps taken to ensure that all audit recommendations are monitored is attached in Appendix A.
- 2.2 Details of all audits and their audit actions are hosted by South West Audit Partnership (SWAP) on their audit database. This is accessible by the Audit Team within the Audit, Insurance and Strategic Risk Management Department.
- 2.3 The Audit Team monitor all audit actions and solicit from the relevant audit action owner the evidence that supports the completion of the audit action. This then updated onto the SWAP database together with the recommendation to close the audit action.
- 2.4 SWAP independently scrutinise the evidence and agree the completion of the audit action or seek further evidence from the Audit Team as necessary. SWAP use audit recommendation evidence to help inform their final audit opinion at the end of each audit year.
- 2.5 Priority 1 and 2 recommendations that for whatever reason are not on target for completion by the agreed date are flagged to the Executive in each Force. In Dorset this is direct to the Resources Control Board and in Devon and Cornwall to the Director of Finance and Resources and the Treasurer, with the option of further escalation to the Resources Board.
- 2.6 This stage in the process allows for effective executive challenge and if necessary additional resource support to be provided to achieve completion of the audit action, by the revised end date.
- 2.7 Members will see that the final stage in the process is the consideration of including the outstanding audit action on the business area and/or strategic risk registers if they have not already been captured there as part of normal risk management processes.
- 2.8 It is also recommended that any audit action not completed within one year of their original planned completion date be flagged to the Independent Audit Committee to inform consideration of the effectiveness of the wider risk management processes.

- 2.9 It should be noted that all Audit Recommendations are managed on the SWAP audit database. Ensuring one central record is maintained for optimum process efficiency, and reliable evidence is used to inform SWAP's audit opinion.
- 2.10 Members of the Committee are asked to consider the process map for assurance on the robustness of the governance and scrutiny of audit recommendations raised from Internal Audits.

*25<sup>th</sup> August 2021*

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## AUDIT ACTION MONITORING & REPORTING PROCESS – APPENDIX A



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AGENDA NO: **12**

## INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 29 SEPTEMBER 2021

FOIA: OPEN

TITLE OF REPORT: ANNUAL ASSURANCE MAP 2020/2021

REPORT BY: KAREN JAMES – HEAD OF AUDIT, INSURANCE AND STRATEGIC RISK MANAGEMENT.

### PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

Governance, Risk and Control	X
Internal Audit	X
External Audit	
Financial reporting	
Other matter <i>(please specify here)</i>	

### RECOMMENDATIONS:

The Independent Audit Committee is asked to:

Review the Report	
Consider the Report	
Note the report	X
Other <i>(please specify here)</i>	

## 1. BACKGROUND INFORMATION

- 1.1 Assurance Mapping is set out as a requirement of the PSIAS (Public Sector Internal Audit Regulations).
- 1.2 The term of reference of the audit committee give specific responsibility to consider the wider governance and assurance framework and consider reports on its adequacy to address the risk and priorities of the PCC's and Chief Constables.

- 1.3 The Assurance Map is a collection of assurances against specific risks in a visual chart. The Map sets out where the assurance is reported throughout the organisations. If gaps are identified there is a risk that an area can be in trouble and is not being reported up through the organisation. The Assurance Map is not detailed testing of controls, it is simply a map of how performance/outcomes are reported up through the organisation. Which will lead to better management of those risks.
- 1.4 On finalisation of each Assurance Map against a specific risk, recommendations are agreed and allocated an action owner. Internal Audit then work with the service areas to action any recommendations made. In some cases, a SWAP audit is added to the Internal Audit Plan to ensure detailed testing of certain topics are taken forward which are considered a significant risk.
- 1.5 The combined assurance map (Appendix A) has focused on reviewing strategic organisational risks. Each map is a moment in time where all the assurances available for any given risk are reviewed to form a view on how well they integrate with each other and to identify if there are any obvious gaps in their management.
- 1.6 Our approach has identified key controls on strategic risks which the forces rely on to ensure integrity and effectiveness. The summary assurance map is underpinned by individual operational assurance maps for each of the key services noted. The operational maps have been populated with details of how and where the business operational assurances are working (First Line), assurance oversight, management and compliance reporting (Second Line) and any independent challenge and audit/regulator reviews available (Third line).
- 1.7 In summary the scoring methodology is based on:  
 Red - Something is missing that requires action.  
 Amber - An area needs to be developed slightly to improve the effectiveness and integrity  
 Green - No action required.  
 For all Red and Amber cells, actions have been completed with the service to rectify, and so the residual assurance rating has been graded as Green.
- 1.8 Actions arising from the completed mapping exercises to address immediate gaps have all been completed – except one. Which is why the cell against H&S Governance Risk (Recommendations Actioned & Cleared) on the Assurance Map is graded as “Amber”. The outstanding action although arising from a review of H&S arrangements is an organisational wide issue that requires further consideration.

Ref	ACTION - Area for Development	Action Required	Owner	Target Date	Progress
2020-B-04	Recommend that a central depository is created to store all papers and minutes from all boards that take decisions for operational equipment and other Health & Safety issues. This would enable documentation to be easily located and available for any future questions around H&S decisions.	Action taken to the Risk & Assurance Board on 2 <sup>nd</sup> June 2020 – Actions Agreed <b>Action Discharged by the Chair</b>	Alliance Health & Safety Manager	April 2021	<b>NOT YET COMPLETE</b> Corporate memory is a force wide requirement. Work is being taken forward to discuss expanding the meetings hub role to incorporate more meetings such as H&S. Further discussions taking place with Admin Services.

- 2.3 Discussions are taking place with the Head of Admin Services to review the overall strategic implications and a proposal to action or accept the risk will then be proposed.
- 1.9 The map to date has focused on strategic organisational risks, and it is proposed that the next individual Assurance map focuses on the environmental agenda, as this is an emergent strategic risk in both Forces.
- 1.10 It is envisaged that the Strategic Risks contained within this annual assurance map will be revisited as it is ultimately a snapshot in time. When all strategic risks have been mapped once, they will form part of a rolling programme of review.

5 July 2021

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# Working Together – Dorset Police and Devon & Cornwall Police – Assurance Mapping 2020/2021

## Assurance Map 2020/2021

	<b>Substantial</b> assurance from most recent independent report/audit/assurance activity
	<b>Reasonable</b> assurance from most recent independent report/audit/assurance activity
	<b>Limited</b> assurance from most recent independent report/audit/assurance activity

			LINES OF DEFENCE				Tag						
	RISK	CONTROLS	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers	RESIDUAL ASSURANCE RATING - Recommendations Actioned and Cleared	Reputation	H&S	Finance	IT	Info Security	Training	
A	Business Continuity – December 2019												
	Governance Arrangements	R	G	R	R	G	X						
	Resources	R	A	R	R	G	X			X			
	Testing Regime	R	R	R	A	G	X			X			
	IT Disaster Recovery	R	G	R	A	G				X			
	Supply Chain Issues	A	G	G	R	G							
	Service BC Plans	A	G	A	A	G				X			
B	Health & Safety – May 2020												
	H&S Training	A	G	A	R	G		X				X	
	H&S Governance	A	A	G	A	A	X	X					
	H&S Awareness	G	G	G	A	G		X				X	
	Inspection Regime of Buildings	A	G	G	R	G	X	X					
	RIDDOR Accidents	A	G	G	A	G		X					
	Fire Risk Assessments	A	G	G	R	G		X					
	Risk Assessments – Non Operational	A	G	G	R	G		X					
	Risk Assessments – Operational (Dynamic / Generic and Specific)	A	G	G	R	G		X					
	COSHH	G	G	G	A	G		X					

# Working Together – Dorset Police and Devon & Cornwall Police – Assurance Mapping 2020/2021

			LINES OF DEFENCE				Tag						
	RISK	CONTROLS	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers	RESIDUAL ASSURANCE RATING - Recommendations Actioned and Cleared	Reputation	H&S	Finance	IT	Info Security	Training	
C	Cyber Security – February 2021												
	Vulnerability	A	A	A	A	G	X			X	X		
	Cyber Security Governance	A	G	G	A	G	X			X	X		
	Cyber Security Awareness & Training	A	G	G	A	G	X			X	X	X	
	Incident Response and Management Procedures	A	G	G	A	G	X			X	X	X	
D	Clinical Governance – March 2021												
	Designated Body Status	R	R	R	R	G	X	X			X	X	
	Clinical Waste & Infection Control	A	R	A	R	G	X	X					
	Training & Development	A	R	A	R	G	X	X			X	X	
	Casualty Care	A	R	A	R	G	X	X	X		X	X	



**AGENDA NO: 14**

## INDEPENDENT AUDIT COMMITTEE

**DATE OF MEETING: 29<sup>th</sup> September 2021**

**FOIA OPEN**

**TITLE OF REPORT: Pulse Survey 2021 Results**

**REPORT BY: Sgt David Green, Alliance Health and Wellbeing Team**

### PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

<b>Governance, Risk and Control</b>	
<b>Internal Audit</b>	
<b>External Audit</b>	
<b>Financial reporting</b>	
<b>Other matter (please specify here) WELLBEING</b>	<b>Y</b>

### RECOMMENDATIONS:

The Independent Audit Committee is asked to:

<b>Review the Report</b>	
<b>Consider the Report</b>	
<b>Note the report</b>	<b>Y</b>
<b>Other (please specify here)</b>	

*(Please ensure that all acronyms are written in full the first time they are used.)*

## 1. BACKGROUND INFORMATION

- 1.1 The latest annual Pulse Survey, covering a wide spectrum of Wellbeing measures for each Force, is now available. This has been run to the same design as 2020 to enable yearly comparison of data, and progress to be evaluated. The survey was run in March/April this year, coinciding with the first anniversary of the pandemic. As such it provides useful insight into the effects of the pandemic on the Wellbeing of our staff, as well as a benchmarking exercise against which to measure progress this time next year.

**2. FURTHER TITLE (IF NEEDED)**

2.1 Text here.

**3. FURTHER TITLE (IF NEEDED)**

3.1 Text here

*David Green*  
*15<sup>th</sup> Sept 2021*





# Pulse Survey Wellbeing

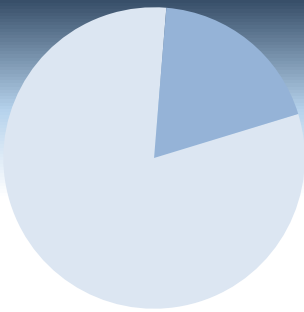


## Response Rates

### Police Staff

23.4%

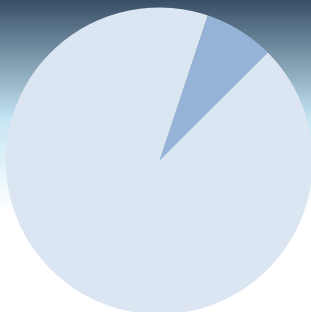
(N=496)



### Police Officer

7.9%

(N=264)



In addition 2 volunteers responded and there were 3 respondents who didn't provide their role. The overall response rate was 14.0%.

The response rates provide an indication of the wider workforce views.

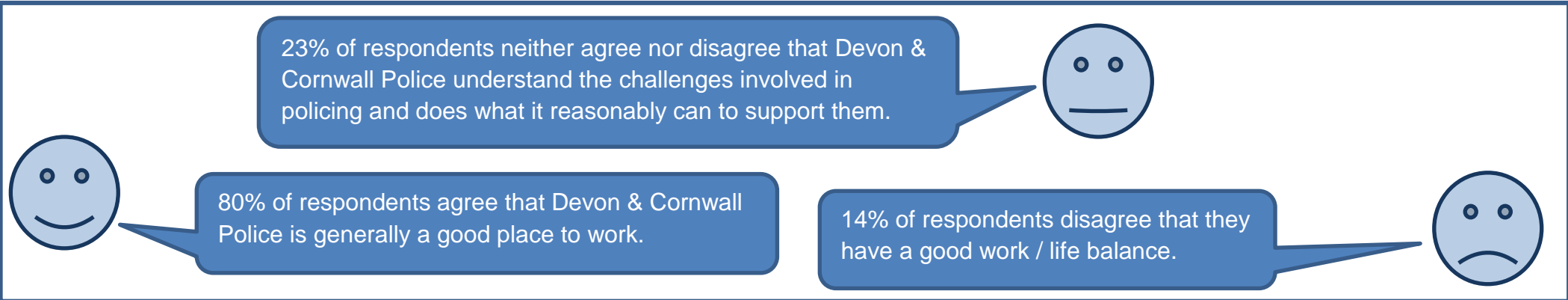
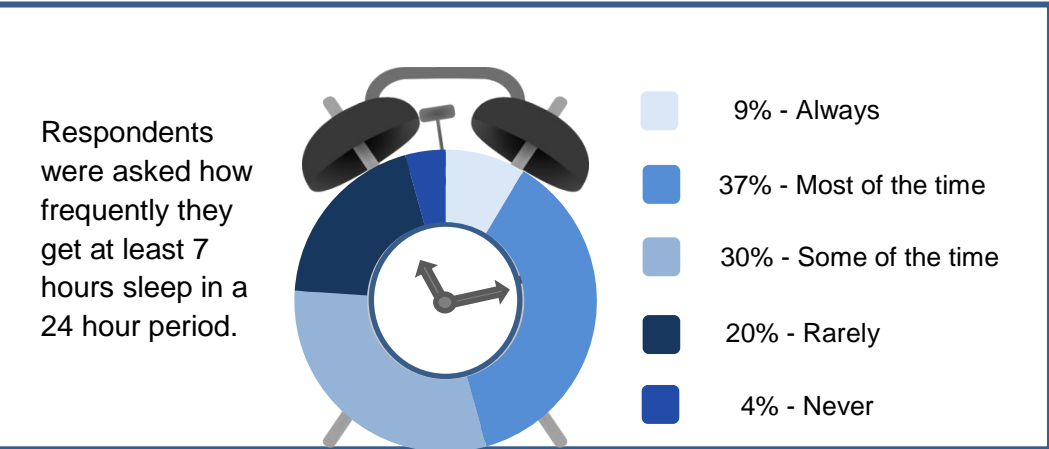
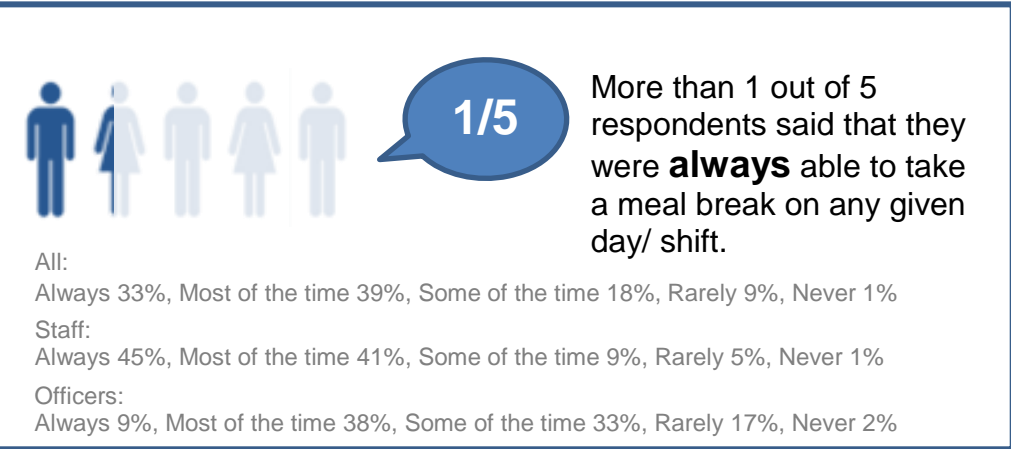
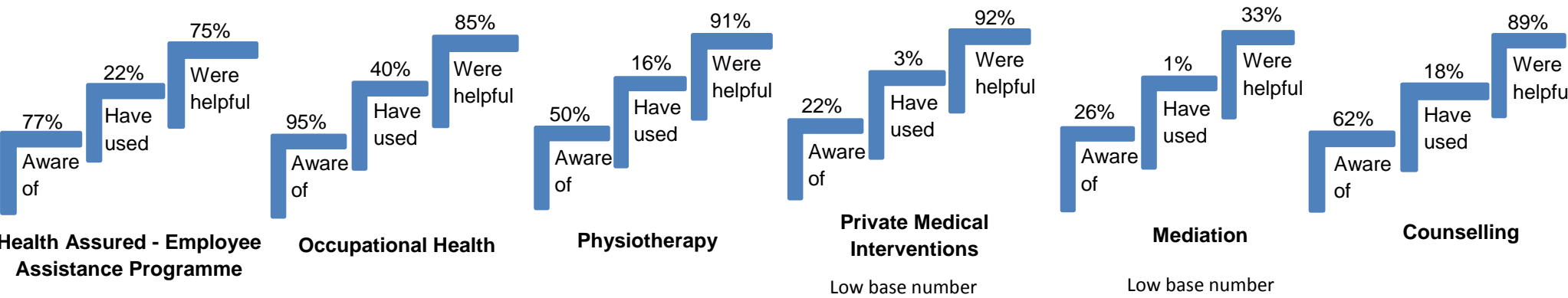
### Aims and Objectives:

Wellbeing is of crucial importance to both forces. The recent pulse survey allowed us to continue to explore issues around health and wellbeing, with the information collected being used to show the difference being made by wellbeing initiatives and to shape future plans.

Respondents were asked which of the following statements best reflected their perception of their own health and wellbeing in 2020.



Devon & Cornwall Police provide a range of specialist wellbeing support, respondents were asked which services they were aware of, which they had used and if they had found them helpful:





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Around 4 out of 5 respondents agree with the following statements:

“I am **aware** of local and/or force level initiatives aimed at **promoting wellbeing**” (All 81%)

“My immediate **line manager** has shown an **interest** in my wellbeing” (All 76%)

41% of respondents have visited the new People Portfolio Health & wellbeing intranet pages to find out about the support available to them.

43% of respondents stated: “**More** needs to be invested in **providing** wellbeing services”

53% of respondents said that in the past 12 months they have experienced **significant stress / mental health issues** that have affected their daily life.

Agree - Officers 62%, Staff 47%. Disagree – Officers 38%, Staff 42%. Prefer not to say – Officers 9%, Staff 11%

Respondents who agreed with the above statement were then asked if they disclosed these issues at work:

Yes – I disclosed it and was offered support

Officers – 47%  
Staff – 52%

Yes – I disclosed it but wasn't offered any help or support

Officers – 18%  
Staff – 10%


No – I didn't disclose it as I didn't think there was any help the force could offer

Officers – 14%  
Staff – 14%

No – I didn't disclose the issue as I thought it might impact negatively on me

Officers – 22%  
Staff – 24%

Respondents were asked how they would describe their relationship with their manager and colleagues at work:




Manager

Positive: 86%

Negative: 5%

Neutral: 9%

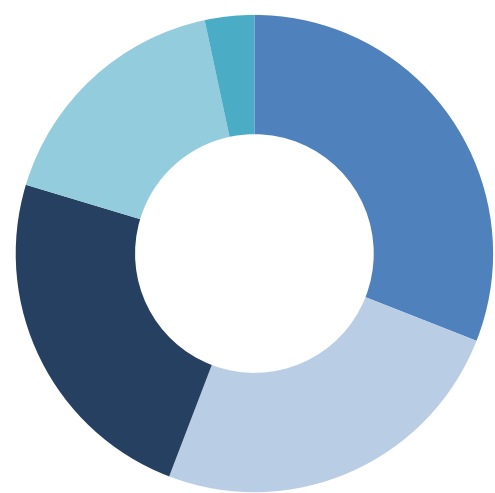


Colleagues

Positive: 93%

Negative: 3%

Neutral: 4%



- 32% - Every week

- 28% - Most weeks

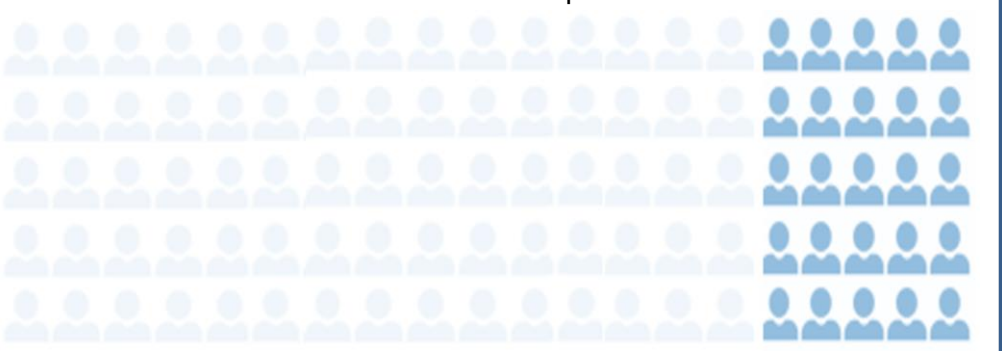
- 22% - Sometimes

- 15% - Rarely


- 3% - Never

Respondents were asked the following question: How frequently, if at all, do you carry out the recommended minimum physical activity each week? (150 minutes moderate / 75 minutes)

27% of respondents **have attended** work when they should have been off due to sickness in the past 12 months



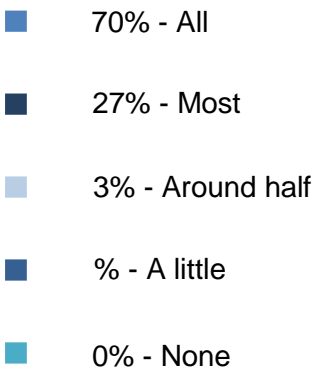
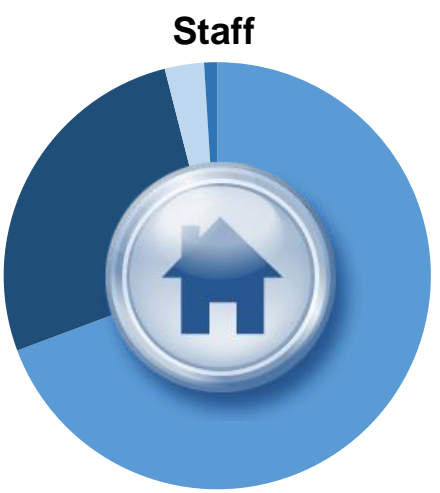
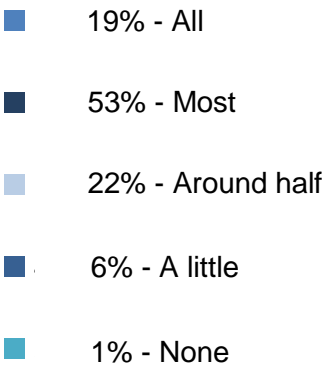
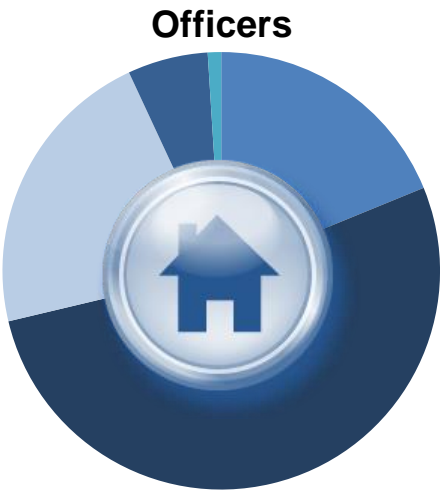
All: 27%, Officers: 31%, Staff: 25%



17% of respondents have taken TOIL or annual leave rather than declaring sickness

All: 17%, Officers: 21%, Staff: 16%

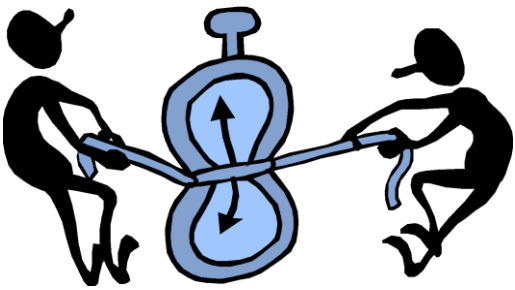
Respondents were asked: In the past 12 months, roughly what proportion of the annual leave you have requested has been granted?



Does your shift pattern require you to work past 10pm on at least 5 days in the month?

**Officers**  
56%

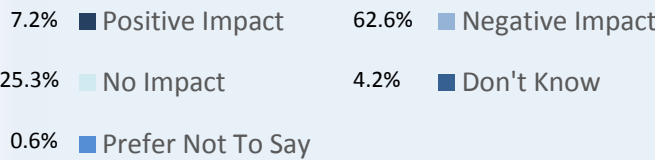
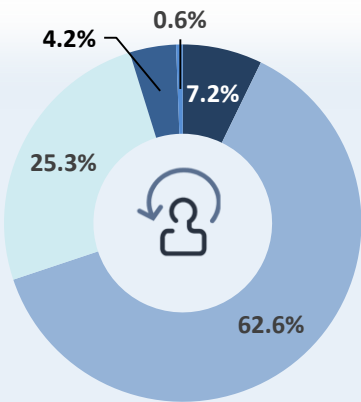
Yes



Yes

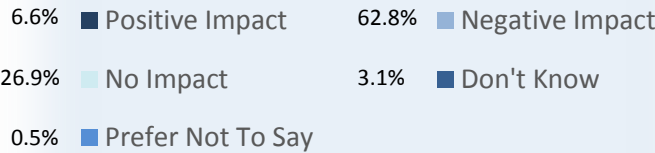
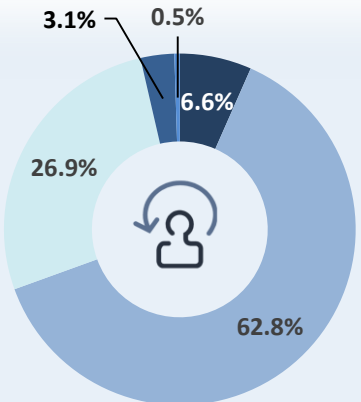
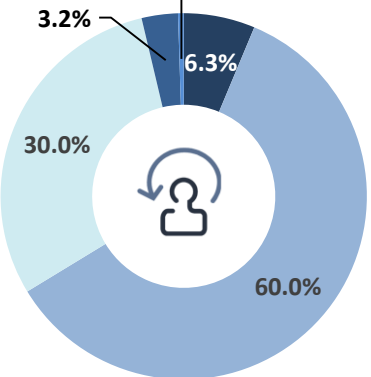
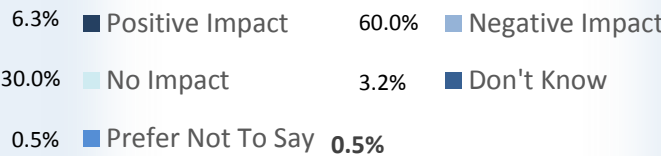
**Staff**  
24%

What impact has the Coronavirus situation had on each of the following, if at all?

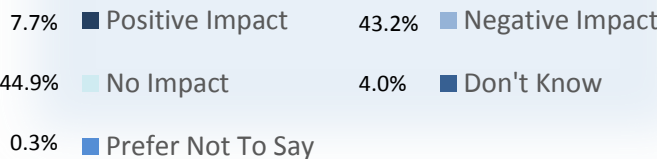
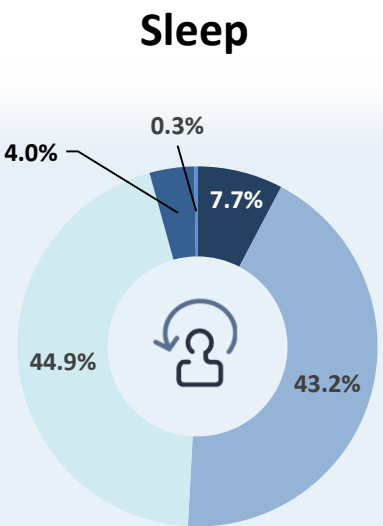


**Mental Health**

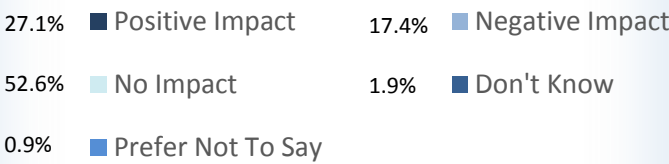
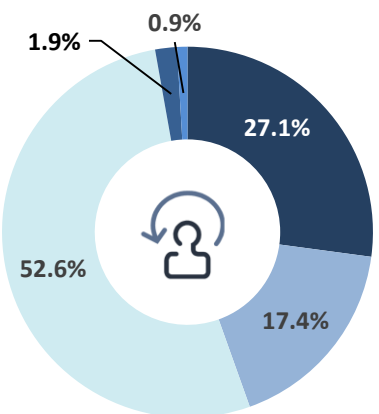
**Anxiety**



**Stress**

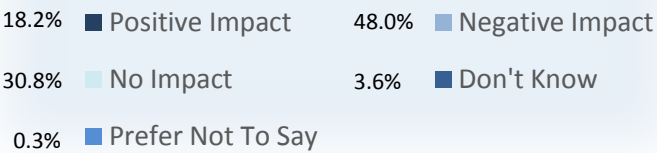
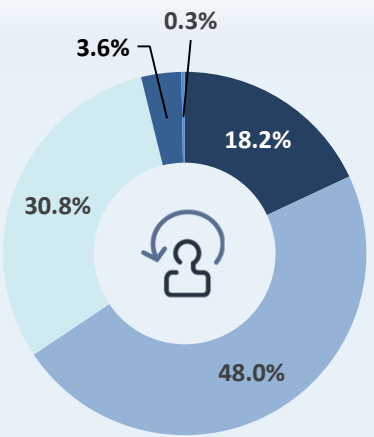


**Sleep**



**Financial Health**

**Physical Health**



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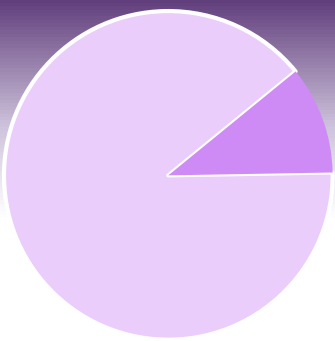
# Pulse Survey Wellbeing



## Response Rates

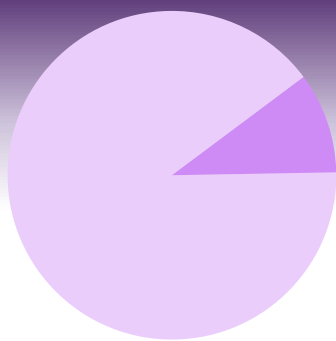
### Police Staff

11.9%  
(N=183)



### Police Officer

11.0%  
(N=144)



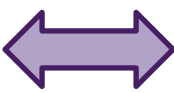
In addition 1 volunteer responded and there were 14 respondents who didn't provide their role. The overall response rate was 12%.

The response rates provide an indication of the wider workforce views.

### Aims and Objectives:

Wellbeing is of crucial importance to both forces. The recent pulse survey allowed us to continue to explore issues around health and wellbeing, with the information collected being used to show the difference being made by wellbeing initiatives and to shape future plans.

Respondents were asked which of the following statements best reflected their perception of their own health and wellbeing in 2020.



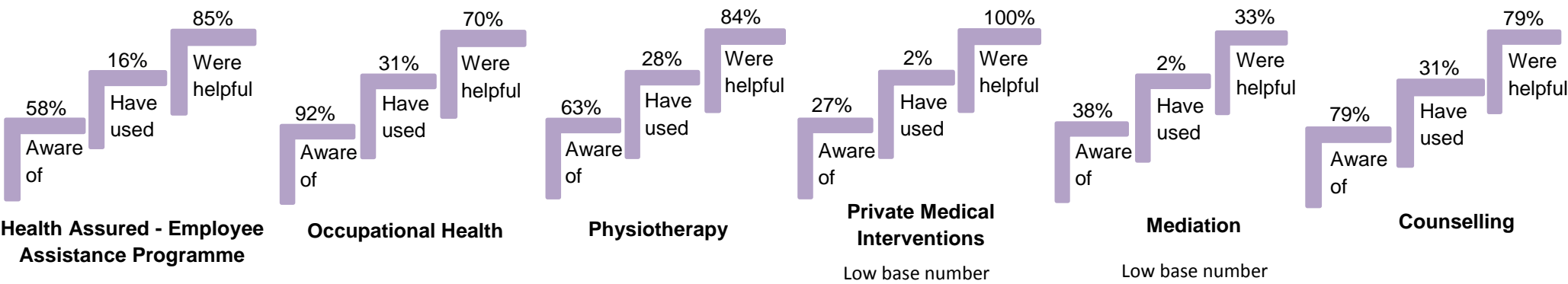
Maintained a generally good level: 39%

Health and wellbeing declined: 49%

Health and wellbeing improved: 7%

4% of respondents said that they didn't really focus on their health or wellbeing.

Dorset Police provide a range of specialist wellbeing support, respondents were asked which services they were aware of, which they had used and if they had found them helpful:



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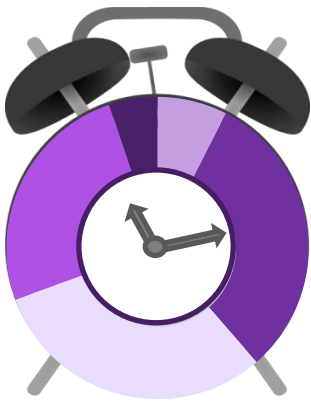
More than 1 out of 5 respondents said that they were **always** able to take a meal break on any given day/ shift.

All:  
Always 26%, Most of the time 36%, Some of the time 22%, Rarely 14%, Never 2%

Staff:  
Always 43%, Most of the time 39%, Some of the time 13%, Rarely 5%, Never 1%

Officers:  
Always 7%, Most of the time 29%, Some of the time 33%, Rarely 26%, Never 5%

Respondents were asked how frequently they get at least 7 hours sleep in a 24 hour period.



8% - Always  
34% - Most of the time  
31% - Some of the time  
21% - Rarely  
6% - Never

22% of respondents neither agree nor disagree that Dorset Police understand the challenges involved in policing and does what it reasonably can to support them.



76% of respondents agree that Dorset Police is generally a good place to work.



22% of respondents disagree that they have a good work / life balance.







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More than 3 out of 5 respondents agree with the following statements:

“My immediate **line manager** has shown an **interest** in my wellbeing” (All 71%)

“I am **aware** of local and/or force level initiatives aimed at **promoting wellbeing**” (All 75%)

51% of respondents have visited the new People Portfolio Health & wellbeing intranet pages to find out about the support available to them.

50:50

Just over half of respondents said:  
“**More** needs to be invested in **providing** wellbeing services” (All 56%)

59% of respondents said that in the past 12 months they have experienced **significant stress / mental health issues** that have affected their daily life.

Agree – Officers 71%, Staff 48%. Disagree – Officers 25%, Staff 44%. Prefer not to say – Officers 4%, Staff 9%

Respondents who agreed with the above statement were then asked if they disclosed these issues at work:

Yes – I disclosed it and was offered support

Officers – 49%  
Staff – 54%

Yes – I disclosed it but wasn’t offered any help or support

Officers – 18%  
Staff – 23%

No – I didn’t disclose it as I didn’t think there was any help the force could offer

Officers – 8%  
Staff – 11%

No – I didn’t disclose the issue as I thought it might impact negatively on me

Officers – 26%  
Staff – 13%

Respondents were asked how they would describe their relationship with their manager and colleagues at work:



Manager

Negative: 9%

Positive: 82%

Neutral: 9%



Colleagues

Negative: 2%

Positive: 90%

Neutral: 7%



- 32% - Every week

- 22% - Most weeks

- 24% - Sometimes

- 19% - Rarely

- 3% - Never

Respondents were asked the following question: How frequently, if at all, do you carry out the recommended minimum physical activity each week? (150 minutes moderate / 75 minutes vigorous exercise)

37% of respondents **have attended** work when they should have been off due to sickness in the past 12 months



Officers: 50%, Staff: 28%



19% of respondents have taken TOIL or annual leave rather than declaring sickness

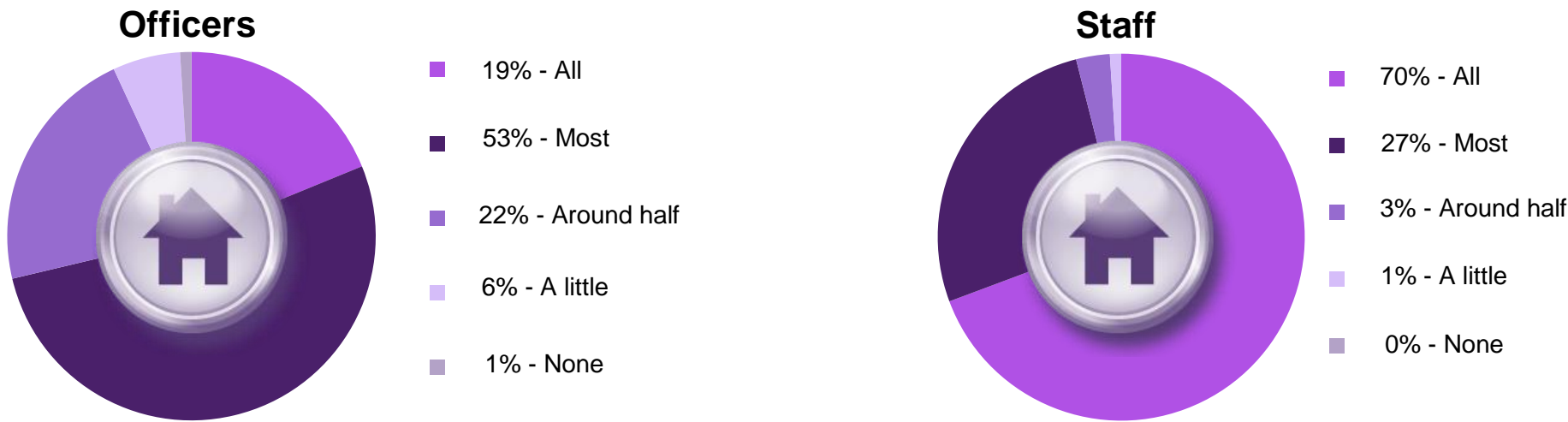
Officers: 22%, Staff: 16%

Corporate Development and Performance & Analysis Department

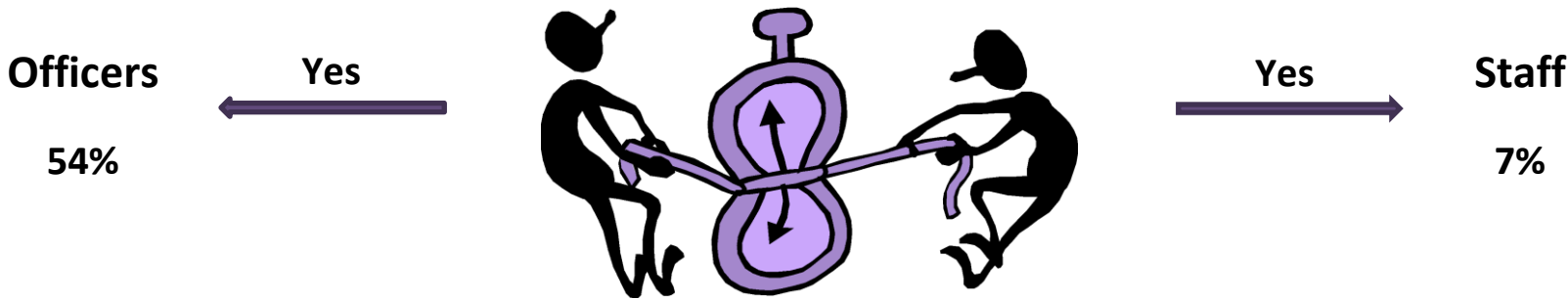
Page 50

FOIA - OPEN

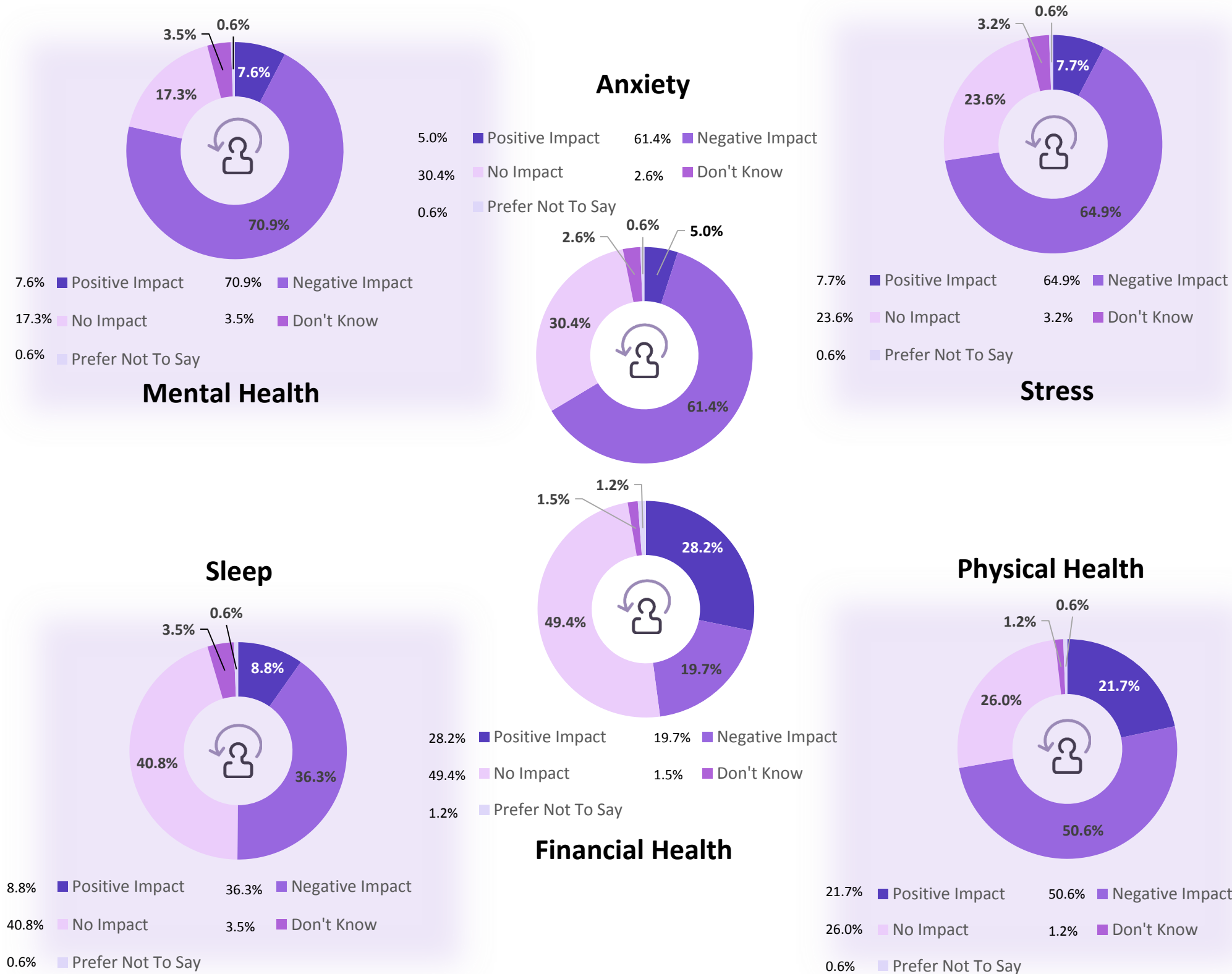
Respondents were asked: In the past 12 months, roughly what proportion of the annual leave you have requested has been granted?



Does your shift pattern require you to work past 10pm on at least 5 days in the month?



What impact has the Coronavirus situation had on each of the following, if at all?



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