

# OPCC for Nottinghamshire Police & Nottinghamshire Police

## Follow up of Audit Recommendations – December 2016

### 01 – Introduction

In line with the commitment to follow up Internal Audit recommendations made, this report gives an overview of activity undertaken to verify implementation of audit recommendations made as a result of 2015/16 audits. The review focused on priority 1 and 2 recommendations (see Appendix 1) where agreed implementation dates had now passed, although lists all recommendations irrespective of implementation date. Where satisfactory evidence has been provided that the recommendation has been implemented, and this has been reported to the Joint Audit & Scrutiny Panel, the recommendation will be removed from future reports.

This report covers only those audits where a dedicated follow-up has not been planned for 2016/17. As a consequence, recommendations in respect of the following 2015/16 audit reports will be reported separately:

- Core Financial Systems
- Procurement
- Savings Programme

The following provides the status of each recommendation and is based on the evidence provided to the Forces' Audit & Inspection Team:

Audit / Recommendation	Priority	Recommendations			Audit Confirmed Implemented	Comments
		Agreed Implementati on Date	Manager Confirmed Implementati on	Manager Confirmed Not Implemented		
<b>Integrated Offender Management</b>	Three recommendations raised – one P2 and two P3					
- Documenting of rationale for IOM Scheme Rejection	P2	1 <sup>st</sup> April 2016	Yes		Yes	Confirmed while onsite during Follow Up visit.
<b>Joint Code of Governance</b>	Two recommendation raised – both P3					
<b>Proceeds of Crime</b>	Four recommendations raised – two P2 and two P3					
- CRMS recorded information	P2	31 <sup>st</sup> March 2016	Yes		Yes	Confirmed while onsite during Follow Up visit.
- Financial Accounting POCA Control Accounts	P2	29 <sup>th</sup> February 2016	Yes		Yes	Confirmed through a review of 4Action system and supporting evidence.
<b>Victims Code</b>	10 recommendations raised – two P1, six P2 and two P3					
- Victim Information	P1	31 <sup>st</sup> January 2016	Yes		Yes	Confirmed while onsite during Follow Up visit.
- VCOP Working Sheet	P2	31 <sup>st</sup> January 2016	Yes		Yes	Confirmed while onsite during Follow Up visit.
- Needs Assessment	P2	31 <sup>st</sup> January 2016	Yes		Yes	Confirmed while onsite during Follow Up visit.
- Preferred Method of Contact	P2	31 <sup>st</sup> January 2016	Yes		Yes	Confirmed while onsite during Follow Up visit.
- Victim Information Pack	P2	31 <sup>st</sup> March 2016	Yes		Yes	Confirmed with Chief Inspector and evidence received.
- Victim Updates	P2	31 <sup>st</sup> January 2016	Yes		Yes	Confirmed while onsite during Follow Up visit.
- Victim Needs Assessment	P2	31 <sup>st</sup> January 2016		Yes		Not Yet Fully Implemented. Expected January 2017
- Training	P1	30 <sup>th</sup> June 2016		Yes		Not Yet Fully Implemented. Expected January 2017.
<b>Payments Processes &amp; Procedures</b>	Three recommendations raised – one P1, two P2					
- Oracle Authorisation	P1	31 <sup>st</sup> December 2015	Yes		Yes	Confirmed as part of Core Financials Audit
- Formal Procedures	P2	31 <sup>st</sup> December 2015	Yes		Yes	Confirmed with Senior Accountant and evidence received.

- Urgent Payment Procedures	P2	31 <sup>st</sup> December 2015	Yes		Yes	Confirmed with OPCC Chief Finance Officer and evidence received.
<b>Commissioning – Community Safety</b>	Five recommendations raised – three P2, two P3					
- Guidance	P2	30 <sup>th</sup> June 2016		Yes		Confirmed with Head of Commissioning. Revised Implementation date June 2017.
- Performance Reporting	P2	30 <sup>th</sup> June 2016	Yes		Yes	Confirmed with Head of Commissioning.
- Independent Review	P2	30 <sup>th</sup> June 2016		Yes		Confirmed with Head of Commissioning. Revised Implementation date March 2017.

## 02 – Follow-Up Results

### Integrated Offender Management (Final Report December 2015)

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Documenting of Rationale for IOM Scheme Rejection</b></p> <p><i>Observation:</i> Detailed testing of a sample of 17 individuals from recent months' cohorts identified three individuals not approved for the IOM scheme, with risk scoring level cited as the reasoning. However, conviction and arrest matrices scores for those individuals remained apparently high and the rationale not explained further within the IOM selection meeting database. Review of the population of individuals 'not approved' identified consistently brief information documented for individuals rejected, with at least one database rationale field left blank.</p> <p><i>Risk:</i> Lack of documented rationale for rejecting nominees for the IOM scheme, which may be required in the event of retrospective investigation into re-offending individuals.</p>	<p>The Multi-Agency Intelligence Team members should ensure that detailed information is recorded within the IOM selection meeting database, against each individual nominated but rejected from the IOM scheme.</p>	<p><b>Accepted</b></p> <p><b>Action:</b> Staff to be briefed on the importance of recording the rationale for decision making. Dip sampling to be undertaken 3 monthly to ensure compliance</p>	<p>Paul Harris currently chairs the IOM Decision Board which meet monthly relating to IOM nominations. Offenders may be rejected if they do not reach the matrix scoring threshold, and there is no compelling intelligence argument.</p> <p>All decisions receive a full rationale, this is scribed by the MAIT (Multi-Agency Intelligence Team), who also confirm that consistency is being delivered in decision making.</p> <p>A sample of six rejections were taken from the December 2015 Decision Board. In all six cases it was identified that offenders were rejected due to low scoring and no supporting intelligence which could enhance the offender's case. Offenders may be rejected prior to the Decision Board, this is where they score very low on the matrix, and hold no supporting intelligence to build a case for inclusion.</p> <p>There will be quarterly dip sampling starting in Q2, for April – June 2016 decisions made, to ensure consistency and all relevant information is included.</p> <p>In June 2016 E-CINS will be in place, which is a Case Management System. This will allow for all information on offenders to be stored in one place, with a real time update on the status of the offender and decisions made regarding them. This should be fully adopted by IOM in July 2016.</p>	<p>Fully implemented.</p>

## Proceeds of Crime (Final Report January 2016)

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>CRMS recorded information</b></p> <p><i>Observation:</i> Detailed testing of a sample of POCA related incidents from the crime reporting system and joint asset recovery database identified four instances out of 20 where tamper proof bag reference numbers were not recorded on the system.</p> <p>Any upgrade to the Crime Reporting Management System should include an error function which requires mandatory completion of the field within each profile for recording evidence bag references.</p> <p><i>Risk:</i> Inability to efficiently trace and verify stored assets/ cash.</p>	<p>Officers should be reminded of the need to record evidence bag reference numbers within crime reporting management systems.</p>	<p><b>Accepted.</b></p> <p>The new Other than Found Property Acquisition Policy and Flowcharts highlight the importance of officers recording sealed bag numbers on CRMS.</p> <p><b>Action:</b> All officers to complete training on NICHE Module 4 which will include a reminder of the importance of recording sealed bag numbers.</p>	<p>All frontline staff received NICHE Module 4 Training between October 2015 - February 2016; along with specific training for the Finance Team. This training reiterated the importance of reference numbers being entered onto the NICHE System.</p> <p>An extract of the NICHE Module 4 Training was supplied to confirm the importance of referencing onto the NICHE System.</p> <p>Nottinghamshire have developed a Property Wizard programme which overlays the NICHE program to make fields mandatory.</p> <p>As NICHE is an international program, new fields cannot be entered, the property wizard can only work on fields already existing within NICHE. As such, no additional control can be put in place, given the system restrictions, to ensure relevant bag numbers are implemented as not all evidence is bagged.</p>	<p>Fully Implemented</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Financial accounting POCA control accounts</b></p> <p><i>Observation:</i> The Force operates several balance sheet control accounts within its financial accounting system general ledger for the purpose of tracking POCA funds seized/confiscated and banked or received back from the Home Office or Crown Prosecution Service. Detailed reconciliations on the six accounts relating to POCA were noted up until March 2015 when the processing of financial administration was transferred to the Multi Force Shared Services (MFSS) unit. No reconciliations were evidenced since this time as the Archive and Exhibits department no longer have access to the control accounts operations.</p> <p><i>Risk:</i> Inadequate financial accounting records for POCA funds.</p>	<p>The Force should take steps to enable the Archive and Exhibits department to continue reconciliation of POCA accounting records and funds.</p> <p>Full analyses of balances on all POCA financial accounting system control accounts should be reconciled at the earliest opportunity.</p>	<p><b>Accepted.</b></p> <p><b>Action:</b> Review the process of reconciliation of POCA accounting records and funds, and ensure that full analyses of balances on all POCA financial accounting system control accounts are reconciled at the earliest opportunity.</p>	<p>The Business Partner Local Policing has supplied the Archive and Exhibits departments with reports in order to be able to complete the reconciliations of the accounts. It has been arranged for these to be sent on a monthly basis going forward.</p> <p>A review of all accounting records and funds has been completed. Following this, year-end reconciliations have been completed for the following accounts:</p> <ul style="list-style-type: none"> <li>• Court Confiscation Forfeitures;</li> <li>• POCA; and,</li> <li>• Other than Found Property (OTFP).</li> </ul> <p>For each of the above reconciliations, the officer completing the exercise has signed and dated the reconciliation. Additionally, a secondary officer has signed and dated the reconciliation to confirm that these have been checked.</p> <p>A process has been implemented to ensure that these reconciliations are continued and the accounts are reconciled on a monthly basis from April 2016 onwards.</p>	<p>Fully Implemented.</p>

## Victims Code (Final Report December 2015)

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Victim Information</b></p> <p><i>Observation:</i> Victims are entitled to receive a clear explanation of what to expect from the criminal justice process. The VCOP working sheet requires officers to confirm they have either provided the Victim with a Victim Information Pack (VIP) or referred them to Nottinghamshire Police Victim website.</p> <p>Audit testing identified that in fourteen out of twenty-five cases the officer had not confirmed this information had been provided or the referral had been made.</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>	<p>All victims should be provided with the Victim Information Pack and/ or referred to the information available on the Nottinghamshire Police Victim website. Confirmation that this information has been communicated should be recorded on the VCOP working sheet within the CRMS.</p>	<p><b>Accepted</b></p> <p><b>Action:</b> Review and update the Victim Information Pack in line with the new amendments. Outline amendments in Communication Strategy and publish on internet. Confirm changes via Weekly Order</p>	<p>The victim information available on the Nottinghamshire Police Victim website has been updated in line with the new amendments, victim's right to review and RT Justice.</p> <p>Review of the Nottinghamshire Police – Victims Information website confirmed that all new amendments have been updated to reflect the changes.</p> <p>Changes to the website was also sent through to all relevant staff through a Communications Strategy on 21<sup>st</sup> March 2016. The communication was reviewed during the follow up and confirmed relevant information was cascaded to officers.</p>	<p>Fully Implemented.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>VCOP Working Sheet</b></p> <p><i>Observation:</i> A VCOP working sheet should be created for all cases where there is a victim and retained on the Crime Recording System (CRMS).</p> <p>Audit testing identified that the working sheet had not been created in two out of twenty-five cases. Therefore compliance with the Victims Code of Practice could not be evidenced in these cases.</p> <p><i>Risk:</i> Failure to evidence that the victim has received all required information and related support, including the mandatory needs assessment, leading to no compliance with the Victims Code of Practice.</p>	<p>A VCOP working sheet should be maintained for each crime involving a victim. Officers should be reminded of the importance of creating and maintaining this working sheet which should be evidenced within the CRMS system.</p>	<p><b>Accepted in part</b></p> <p>Introduction of Niche in February 2016 will supersede the use of CRMS and thus the need for working sheets. A communication strategy is in the process of being written to reiterate current requirements and outline the significant changes which will take effect from February 2016</p> <p>The Force also produces a DPR report which contains details of those crimes where there has been no victim update for 22 days. These report figures are part of daily business in both pre-daily management meetings (DMM) on localities and also in divisional daily management meetings (DMM). Furthermore they are presented as part of the divisional OPR performance packs for monitoring and corrective action</p>	<p>Since NICHE has been implemented, this recommendation has been superseded and is now encompassed within NICHE.</p> <p>Where an officer enters in the crime onto NICHE, a question will ask "Is there a victim of this crime?" When the officer selects "Yes", the program will automatically take the officer to the Victim information page where they can enter their details. This information was confirmed verbally, with Chief Inspector Andy Goodall, as the system was not available to test at the time of the follow up.</p> <p>This information was also cascaded through the communication strategy on the 21<sup>st</sup> March 2016. The communication was reviewed during the follow up and confirmed relevant information was cascaded to officers.</p>	<p>Fully Implemented.</p>



Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Needs Assessment</b></p> <p><i>Observation:</i> All officers should carry out a dedicated needs assessment with each victim to establish the level of support they require. This is evidenced on the VCOP working sheet.</p> <p>In addition to the two cases identified in finding 4.1, one additional case was identified where the needs assessment part of the VCOP working sheet had not been completed by the responsible office.</p> <p><i>Risk:</i> Lack of identification of the support needs of the victim and subsequent failure to provide the required level of support resulting in increased vulnerability of victims and non-compliance with the Victims Code of Practice.</p>	<p>Needs assessments should be carried out with all victims of crime and results recorded on the VCOP working sheet within the CRMS system. This should then be used of the basis of support provision for the victim going forward.</p>	<p><b>Accepted in part</b></p> <p>Introduction of Niche in February 2016 will supersede the use of CRMS and thus the need for working sheets. A communication strategy is in the process of being written to reiterate current requirements and outline the significant changes which will take effect from February 2016</p> <p>The Force also produces a DPR report which contains details of those crimes where there has been no victim update for 22 days. These report figures are part of daily business in both pre-daily management meetings (DMM) on localities and also in divisional daily management meetings (DMM).</p> <p><b>Action:</b> Communication strategy to be written and cascaded to relevant staff. Significant changes to be outlined and communicated via Weekly Order</p> <p>T/Chief Inspector Andy Goodall to ensure victim figures are available and presented as part of the divisional OPR performance packs for monitoring and corrective action</p>	<p>Since NICHE has been implemented, this recommendation has been superseded and is now encompassed within NICHE.</p> <p>Where an officer enters in the crime onto NICHE, a question will ask "Is there a victim of this crime?" When the office selects "Yes", the program will automatically take the officer to the Victim information page where they can enter their details, including completing their needs assessment. This information was confirmed verbally, with Chief Inspector Andy Goodall, as the system was not available to test at the time of the follow up.</p> <p>This information was also cascaded through the communication strategy on the 21<sup>st</sup> March 2016. The communication was reviewed during the follow up and confirmed relevant information was cascaded to officers.</p>	<p>Fully Implemented.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Preferred Method of Contact</b></p> <p><i>Observation:</i> Upon initial contact with victims, officers should establish their preferred method and frequency of contact which should be recorded on the VCOP working sheet.</p> <p>Audit testing identified that in ten out of twenty-five cases the contact section of the working sheet had not been completed and therefore there was no evidence that the preferred method and frequency had been established.</p> <p><i>Risk:</i> Failure to establish a victims preferred method of contact resulting in updates being made in a format which is not accessible/ understandable by the victim and non-compliance with the Victims Code of Practice.</p>	<p>Preferred method and frequency of contact should be established with each victim of crime to enable them to be updated on the progress of any ongoing investigation. This should be recorded on the VCOP working sheet and evidence maintained that updates have been provided in line with this request.</p>	<p><b>Accepted in part</b></p> <p>Introduction of Niche in February 2016 will supersede the use of CRMS and thus the need for working sheets. A communication strategy is in the process of being written to reiterate current requirements and outline the significant changes which will take effect from February 2016</p> <p><b>Action:</b> Communication strategy to be written and cascaded to relevant staff. Significant changes to be outlined and communicated via Weekly Order</p> <p>T/Chief Inspector Andy Goodall to ensure victim figures are available and presented as part of the divisional OPR performance packs for monitoring and corrective action</p>	<p>Since NICHE has been implemented, this recommendation has been superseded and is now encompassed within NICHE.</p> <p>Where an officer enters in the crime onto NICHE, a question will ask "Is there a victim of this crime?" When the office selects "Yes", the program will automatically take the officer to the Victim information page where they can enter their details, including their preferred method of contact. This information was confirmed verbally, with Chief Inspector Andy Goodall, as the system was not available to test at the time of the follow up.</p> <p>This information was also cascaded through the communication strategy on the 21<sup>st</sup> March 2016. The communication was reviewed during the follow up and confirmed relevant information was cascaded to officers.</p>	<p>Fully Implemented.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Victim Information Pack (VIP)</b></p> <p><i>Observation:</i> Victim Information Packs are available to provide a guide to all the services and support available to victims from reporting through to trial.</p> <p>A 'Right to Review' procedure has recently been introduced by the Force (enabling victims to request a review of a decision not to prosecute), however this was not detailed in the VIP to ensure victims are aware of this.</p> <p>In addition, the Force offers 'Restorative Justice'. This is the process of bringing together victims with those responsible for the crime, to find a positive way forward. Although this was listed as an 'out of court' disposal in the VIP, there was no detail included to inform them how they can take part, in line with the Code of Practice.</p> <p><i>Risk:</i> Failure to inform victims of all support available to them resulting in an ineffective service provision, increased risk of re-victimisation and non-compliance with the Victims Code of Practice.</p>	<p>The VIP should be reviewed and updated to incorporate the Right to Review procedure and information in respect of participation of the Restorative Justice scheme. (It is noted that a further update to the Victims Code of Practice is due later in 2015 and therefore it is practical to await this publication prior to review and update of the VIP to establish whether any additional areas require review).</p>	<p><b>Accepted</b></p> <p><b>Action:</b> Review and update the Victim Information Pack in line with the new amendments. Outline amendments in Communication Strategy and publish on internet. Confirm changes via Weekly Order</p>	<p>The victim information packs have been updated to review the amendments. Soft copies have been implemented and available on the Nottinghamshire Police Victims website. This is where the officers are able to signpost victims to.</p> <p>Review of a paper copy of the Victims Information Pack confirmed that the new packs incorporated the recent amendments.</p> <p>The Chief Inspector confirmed that the Victim Information Packs have been printed and distributed for use. An electronic copy of the pack sent for printing and distribution was obtained.</p>	<p>Fully Implemented.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Victim Updates</b></p> <p><i>Observation:</i> When a victim is updated on the progress of the case this is recorded on the CRMS system. For the purpose of performance monitoring, an 'Aggrieved Updated' box should be ticked to acknowledge this update. Where the box is not ticked, this creates a report to management that the update may be overdue.</p> <p>Audit testing identified that in six out of twenty-five cases, updates had been made to the victim but the Aggrieved Updated box had not been ticked.</p> <p><i>Risk:</i> Where acknowledgement of updates is not recorded in the CRMS this creates both unnecessary records on performance management information and additional checks carried out by officers.</p>	<p>Officer should be reminded that when updates are provided to victims, acknowledgement should be made within the 'aggrieved updated' box on CRMS to support the update and prevent this being escalated via performance management information.</p>	<p><b>Part Accepted</b></p> <p>Introduction of Niche in February 2016 will supersede the use of CRMS and thus the need for ticking an 'Aggrieved Updated' box. A communication strategy is in the process of being written to reiterate current requirements and outline the significant changes which will take effect from February 2016.</p> <p><b>Action:</b> Communication strategy to be written and cascaded to relevant staff. Significant changes to be outlined and communicated via Weekly Order</p>	<p>Since NICHE has been implemented, this recommendation has been superseded and is now encompassed within NICHE.</p> <p>Where an officer enters in the crime onto NICHE, a question will ask "Is there a victim of this crime?" When the office selects "Yes", the program will automatically take the officer to the Victim information page where they can enter their details, including when the victim would like to receive updates. This information was confirmed verbally, with Chief Inspector Andy Goodall, as the system was not available to test at the time of the follow up.</p> <p>This information was also cascaded through the communication strategy on the 21<sup>st</sup> March 2016. The communication was reviewed during the follow up and confirmed relevant information was cascaded to officers.</p>	<p>Fully Implemented.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Victim Needs Assessment</b></p> <p><i>Observation:</i> Following a Victims Needs Assessment it should be evidenced within CRMS that the victim has been provided with the required level of support.</p> <p>Audit sample testing on five cases where the victim had been assessed as having 'priority needs' identified that in one case there was a lack of information recorded in CRMS to confirm that proactive victim support was ongoing. The victim in question was deemed vulnerable by disability. Although they had been routinely referred to the Victim Support service, and a letter was evidenced requesting the victim should contact the force if they require any further support, there was no evidence they had been visited for ongoing support and assessments or proactively referred to a specialist agency.</p> <p><i>Risk:</i> Failure to evidence proactive referral to specialist agencies or provision of support for victims who have been assessed as having priority needs, leading to increased risk of re-victimisation and non-compliance with the Victim Code of Practice.</p>	<p>All victims should be considered for referral to specialist agencies in addition to Victim Support Services. These referrals and proactive support provided should be evidenced within the CRMS system.</p>	<p><b>Accepted</b></p> <p><b>Action:</b> Work to be undertaken to identify specialist agencies able to provide additional support to victims. This to be communicated via the Communication Strategy and reiterated in a Weekly Order</p> <p>T/Chief Inspector Andy Goodall to ensure Niche incorporates the requirement to record any specialist referrals</p>	<p>The Chief Inspector has confirmed that a directory has been produced and this is available on the Force intranet located on the Valuing Victim resources page. A communication message was also disseminated to Officer in relation to the upload of this directory.</p> <p>A tender process is in progress with specialist agencies in order to set up a hub that will be available for victims. The Chief Inspector confirmed that the tender process has not yet been completed and a go live date for the hub is expected for January 2017.</p>	<p>Partially Implemented.</p> <p>Expected January 2017.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Training</b></p> <p><i>Observation:</i> At the previous audit a recommendation was made to formally monitor key training relating to the Victims Code and reminders sent on a periodic basis to those individuals who have not completed the training.</p> <p>The management response to this recommendation was that compliance is monitored with regular reports being produced and completion/ non completion reports sent to BCU/ Department Leads.</p> <p>At the time of the current audit information was requested to confirm the number of officers who were required to complete this training but had not yet done so. It was found that the system for recording e-learning progress could only provide information on those officers who had completed the training rather than 'non-completers'. The Learning &amp; Development Team were working to resolve this, however, given this information was not available, testing could not be undertaken to confirm that compliance was being monitored given that non completion reports are not being issued.</p> <p><i>Risk:</i> Failure to identify and 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>	<p>The reports detailing officers who are still to complete the Victims Code training should be located and the system for following up non-compliance established to provide assurance that all officers are adequately trained to ensure compliance with the Code.</p>	<p><b>Accepted</b></p> <p><b>Action:</b> Training data has previously been available in relation to officers who have, and have not, completed the VCOP e-learning. This data was included within the monthly team packs sent out to supervisors and has also been monitored through the force training panel. Once the data becomes available again, this process will meet the objective of identifying those officers who have not completed the e-learning.</p>	<p>Non-compliant Officers have been identified however the Chief Inspector noted that obtaining data of the officers that have not complied with the NCALT training has proved difficult. The search needed to be run rather than the data being immediately available and the data had not always proved accurate. The list includes all persons employed by the organisation as well as volunteers across all disciplines. Consequently, there is a large number of people on the list, for whom the training is not relevant. Relevant Officers are to be identified upon approval of the bid for training with the Training Panel.</p> <p>The Chief Inspector has confirmed that a bid is to be made to the Training Panel in September in relation to providing training to all officers with front line contact with victims. The exact nature of this training is currently being worked on. If the bid is successful, it is envisaged that the training will run from January 2017.</p>	<p>Partially Implemented.</p> <p>Expected January 2017.</p>

## Payments Processes & Procedures (Final Report October 2015)

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Oracle Authorisation</b></p> <p><i>Observation:</i> Testing of a sample of 30 payments (18 grants and 12 invoices) confirmed that in 26 cases the payments were authorised by an appropriate officer. In four cases (one where the invoice was split into two payments) Oracle stated "approval not required" and there was no evidence that anyone approved the payment. Discussions with the Management Accountant and Chief Financial Officer did confirm that both payments were legitimate payments which the Management Account had requested MFSS to be input onto Oracle.</p> <p>The Accounts and Purchasing Service Delivery Manager for the MFSS stated that this would appear to be due to an error in the system and a request has been made to Capgemini (the suppliers of the system) to investigate (the request number is 411510 for monitoring purposes). However, until this issue is resolved, there is a significant risk of inappropriate or unauthorised payments being processed.</p> <p><i>Risk:</i> Where the authorisation process is bypassed, there is a risk that inappropriate payments will be made.</p>	<p>The NOPCC should request the following from the Force lead and MFSS:</p> <ul style="list-style-type: none"> <li>The option to approve without authorisation is removed.</li> </ul> <p>That an analysis print is of all payments made to date without authorisation across the Force and OPCC. That this printout is checked in detail as to the validity of those payments.</p>	<p>Agreed</p> <p>This should be reflected in Formal Procedure. See rec 4.2</p>	<p>Discussion with the OPCC Chief Finance Officer confirmed that the Force have now adopted a 'No Purchase order No Pay' approach which should nullify the need for payments to be sent through to MFSS without authorisation as all payments should match a purchase order.</p> <p>The recent Core Financials Audit that was undertaken confirmed that no payments in Oracle were processed without authorisation.</p>	<p>Fully Implemented.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Payment Processing Procedures</b></p> <p><i>Observation:</i> It was identified through discussions within the OPCC Office that invoices are received by the Management Accountant, coded to the correct cost centre and subjective code, scanned and emailed to the Multi Force Shared Services (MFSS) to be entered onto the Oracle system. Once correctly entered by the MFSS, the system will workflow the payment for authorisation to an appropriate officer. For all NOPCC invoices, this is the Chief Financial Officer. Testing confirmed that this process was being followed within the OPCC, although the process had not been formally documented and communicated to staff.</p> <p>It was identified through payment testing that a purchase order was only raised in 2 out of 30 payment cases. Discussions with the Management Accountant identified that guidance had not been given to the OPCC on how to raise purchase orders within Oracle.</p> <p><i>Risk:</i> Where there is a lack of procedures there is a risk that payments requests will not be processed incorrectly. Where purchase orders are not raised there is a risk that inappropriate purchases are made.</p>	<p>Formal procedures should be created which set out the process within the Office of the Police Crime Commissioner for inputting invoices, authorising payments and raising purchase orders using the Oracle system and the Multi Force Shared Service. These should be communicated to all relevant staff.</p>	<p>Agreed. But this should be extended across the whole of the Force.</p>	<p>Audit have been provided with a screenshot of the intranet system where quick guides have been created for staff on the processes to be followed when using MFSS.</p> <p>This includes a guide on purchasing which covers the inputting of invoices, authorising payments and raising purchase orders in the Oracle system.</p>	<p>Fully Implemented</p>



Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Urgent Payment Procedures</b></p> <p><i>Observation:</i> The OPCC is occasionally required to make urgent, same day payments to suppliers. Formal, documented procedures are not in place for such payments, which increases the risk of inappropriate payments being made. Discussions with the CFO and Chief Executive identified that given the very small need for urgent or emergency payments and the risk involved it may not be necessary to perform them. All payments could be run through the system and this would allow for all checks to be made as to the appropriateness of the payment.</p> <p><i>Risk:</i> Where urgent payments are made without the necessary checks there is a risk that inappropriate or fraudulent payment requests will be paid.</p>	<p>In order to reduce the risk of fraudulent payments being paid, the OPCC should either develop a checklist of things the CFO must look at in order to identify whether a request for urgent payment is genuine and include a secondary check of the request, or cease the practice of urgent or emergency payments.</p> <p>A checklist should include: verifying it is the genuine sender requesting the urgent payment (email address); verbal contact with the requestor to confirm legitimacy of request; scrutiny of the content of the email for inconsistencies; and, an assessment of the request to establish if an urgent payment is really required.</p>	<p>Agreed.</p> <p>We are now adopting the rule that payment on "same day" will only be made where there is a case for hardship or legal reason. All paperwork must be internally generated for such payments.</p> <p>This check list should be created as part of work to devise a formal procedure. See previous recommendation. 4.2</p>	<p>It was confirmed with the OPCC Chief Finance Officer and through a review of relevant documentation that a revised instruction has been written and approved by the PCC for inclusion within the Financial Regulations.</p>	<p>Fully Implemented.</p>

## Commissioning – Community Safety (Final Report May 2016)

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Guidance</b></p> <p><i>Observation:</i> A structured framework and guidance in respect of commissioning activity should be available to all parties and include best practice and a steer towards a more joined approach to Community Safety across the County.</p> <p>Whilst the OPCC has produced a draft Commissioning Framework, this has yet to be finalised and communicated to the partners involved in delivering Community Safety Fund objectives.</p> <p><i>Risk:</i> Failure The commissioning of services in respect of the Community Safety Fund fail to deliver their expected outcomes and are not completed efficiently and effectively.</p>	<p>A Commissioning Framework should be finalised, including best practice, and communicated to the OPCC's partners to support effective commissioning across the County.</p> <p>[Characteristics of Good Commissioning: Provides leadership, engagement and co-ordination of stakeholders to foster a shared vision and common culture.]</p>	<p>Agreed.</p> <p>The Framework was completed some time ago but due to resources it has yet to be finalised and distributed. It will be updated to include some best practice as per the recent Academy for Justice Commissioning guidance.</p>	<p>It was confirmed with the Head of Commissioning that this recommendation remains outstanding to due capacity issues.</p> <p>The Commissioning Framework has not been finalised and distributed. There is the intention to recruit a new member of staff to help with this and are currently in the process of advertising for a commissioning officer.</p> <p>Revised implementation date to reflect current process being undertaken.</p>	<p>Not Yet Implemented.</p> <p>Expected June 2017.</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Performance Reporting</b></p> <p><i>Observation:</i> A clear and consistent reporting framework should be in place to allow regular and efficient monitoring by the OPCC and payments of funds to be made in a timely manner.</p> <p>At present the performance reporting into the OPCC from City and County Councils are inconsistent and this is causing delays in the payment of community safety funds from the OPCC to the City and County Councils.</p> <p><i>Risk:</i> Funds are allocated but are not paid to partners as they are unable to provide adequate performance information.</p>	<p>A performance reporting framework should be in place to provide a clear and consistent approach that could be adopted by all partners to ensure the OPCC is able to have an efficient and effective performance monitoring of all Community Safety Funds.</p> <p>[Characteristics of Good Commissioning: Establishes ways of working which are understandable, transparent and efficient for all.]</p>	<p>Agreed.</p> <p>To enable this to work the performance framework would need to link to the Police Crime Plan but also to Local Community Safety Objectives to get the buy in from partners and assist in being an efficient and less bureaucratic process for all involved.</p> <p>The new Inphase software is being rolled out and this should standardise the performance information that is submitted by partners to the OPCC. They will have direct access into this software and a plan is to roll out training on the software to ensure consistent reporting.</p>	<p>The team decided against the Inphase software and have adopted a spreadsheet to capture the performance information instead. A member of staff at the OPCC collates the information from Partners to allow monitoring across partners involved in the Community Safety Fund.</p> <p>Audit were provided with the performance spreadsheet and can confirm it is in place.</p>	<p>Fully Implemented</p>

Finding	Recommendation	Initial Management Comments	Follow Up Result	Result/ Timeframe of Risk Exposure
<p><b>Independent Review</b></p> <p><i>Observation:</i> The final report of the independent review should be actioned by all parties to embed best practice and address weaknesses identified.</p> <p>The OPCC commissioned an Independent Review of Community Safety Funding and a final report was issued in November 2015. Since it has been issued it has not been presented to the Crime &amp; Drugs Partnership or the Safer Nottingham Board. Whilst it has been noted by an executive committee at City Council, no actions have been put in place to address issues raised in the report.</p> <p><i>Risk:</i> The weaknesses identified in the independent review are not addresses.</p>	<p>The Independent Review Report should be discussed with partner organisations to ensure that the recommendations that it raises have been fully understood and actions agreed to ensure that weaknesses are addressed and opportunities to improve processes are taken.</p>	<p>Agreed.</p> <p>The report has lost momentum since it was published and the OPCC are keen to ensure that areas of concern raised in the report are addressed.</p> <p>The best forum for doing this will be considered but initial thoughts are that a meeting of the operational key contacts to start with then the actions agreed and taken to their respective governance boards with support from the commissioner.</p>	<p>Discussion with the Head of Commissioning confirmed that the responsibility for this recommendation has now changed and this is being progressed by the OPCC Chief Executive but is yet to be fully implemented.</p>	<p>Not Yet Implemented.</p> <p>Revised Implementation date March 2017</p>

## Appendix 1 – Definitions of Recommendations

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

## Appendix 2 – Statement of Responsibility

### **Status of our reports**

*The responsibility for maintaining internal control rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy of the internal control arrangements implemented by management and perform testing on those controls to ensure that they are operating for the period under review. We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone are not a guarantee that fraud, where existing, will be discovered.*

*The contents of this report are confidential and not for distribution to anyone other than the Office of the Police and Crime Commissioner for Nottinghamshire and Nottinghamshire Police. Disclosure to third parties cannot be made without the prior written consent of Mazars LLP.*

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