

mazars

Contents

01 Sur	mmary	3
02	Current progress	4
03	Performance	5
A1	Plan overview	6
A2	Reporting Definitions	8
A3	Summary of Reports	9
A4	Statement of Responsibility	17
Contac	ts	18

Disclaimer

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

The Report was prepared solely for the use and benefit the Nottinghamshire Police and the Officer of the Police and Crime Commissioner (OPCC) for Nottinghamshire and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix A4 of this report for further information about responsibilities, limitations and confidentiality.



01 Summary

The purpose of this report is to update the Joint Audit & Scrutiny Panel (JASP) as to the progress in respect of the Operational Plan for the year ended 31st March 2022, which was considered and approved by the JASP at its meeting on 24th February 2021. Moreover, we are able to provide progress in respect of the Operational Plan for the year ended 31st March 2023, which was considered and approved by the JASP at its meeting on 28th February 2022.

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

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

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

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

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

02 Current progress

2021-2022

Since the last meeting of JASP we are pleased to inform the committee that the final report for Information Assurance, GDPR and Business Change have been issued, see Appendix A3 for full details. In addition, the draft reports for Health & Safety Follow Up & Collaboration: EMSOU Wellbeing have been issued.

As noted in the previous update to the JASP the fieldwork for Partnerships, Seized Property and Procurement commenced in March and are progressing towards the draft report stage.

There have also been some amendments to the Collaboration Audit Plan 21/22 following agreement by the regional CFO's. The first amendment is in relation to the proposed audits of EMSOT (East Midlands Special Operations Training Unit). This unit is working towards disbandment by March 2023 and therefore it was agreed to amend the focus of the audit at this unit towards assurance on the project being followed for its effective closure. Therefore, regional CFOs agreed to defer this audit into the 22/23 Plan and to re-adjust the focus of this audit. The second amendment is in relation to three audits, EMSLSDH Governance, EMSOU Risk Management & EMSOU Business Continuity, that were scheduled to be delivered during March 22. Unfortunately, due to a staff leaver at Mazars we have had to reschedule the delivery of these audits to May 2022. The regional CFO's have agreed to defer these audits into the 22/23 plan. Mazars have subsequently put three further auditors through police vetting to increase resilience and reduce the risk of this issue repeating itself during delivery of the 22/23 IA Plan.

Please see Appendix A1 for full details. The draft report for the Collaboration EMSOU Wellbeing audit has been issued. It is unfortunate but due to staff availability we have had to schedule the completion of two of the collaboration audits during early April, whilst this is not ideal we foresee no impact on our ability to issue the Annual Internal Audit Report for 2021/22 in a timely manner

2022-2023

Since the approval of the 2022-2023 Internal Audit Plan at the February meeting of the JASP internal audit have been in touch with management to begin to agree dates for the delivery of the plan. The joint audit (with Northamptonshire) of the MINT service commenced on the 4th April 2022 and the audit of Custody has been scheduled for delivery in early May.

03 Performance

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

Number	Indicator	Criteria	Performance
1	Annual report provided to the JASP	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JASP	As agreed with the Client Officer	Achieved
3	Progress report to the JASP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	80% (7/8)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (6/6)
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (5/5)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (4/4)
	survey)		3 x Very Good
			1 x Good

A1 Plan overview 2021/2022

Audit area	Proposed Dates	Draft Report Date	Final Report Date	Target JASP	Comments
Performance Management	Q1	July 21	Sept 21	Sept 21	
Firearms Licensing	Q1	July 21	Sept 21	Sept 21	
MFSS Transfer - Q1 & Q2	Q1/Q2	Sept 21	Oct 21	Nov 21	
Core Financials	Q3	Jan 22	Feb 22	Feb 22	
OPCC Charities Account	Q3	Dec 22	Dec 22	Feb 22	
Business Change	Q4	Feb 22	Mar 22	Apr 22	
Health & Safety	Q4	Feb 22		Mar 22	Draft Report Issued
Workforce Planning	Q4	n/a	n/a	Mar 22	Removed from plan
Procurement	Q4			Jun 22	Fieldwork Underway
Partnership	Q4			Jun 22	Fieldwork Underway
Seized Property	Q4			Jun 22	Fieldwork Underway
Information Assurance	Q3/Q4	Feb 22	Mar 22	Apr 22	
GDPR	Q3/Q4	Feb 22	Mar 22	Apr 22	

Collaboration Audit Plan 2021/22

Audit area	Forces	Status
EMSOT Risk Management	Leics, Lincs, Northants	As noted in section 02 EMSOT audits to be adapted and deferred into 22/23
ESMOT Business Plan	Leics, Lincs, Northants	As noted in section 02 EMSOT audits to be adapted and deferred into 22/23
EMSLDH Governance	Derby, Leics, Northants, Notts	Deferred into 22/23 Plan. Scheduled for May 22
EMCJS Performance Management	Leics, Lincs, Northants, Notts	Scheduled for 6 th April
EMSOU - Business Continuity	Five Force	Deferred into 22/23 Plan. Scheduled for May 22
EMSOU - Wellbeing	Five Forces	Draft report has been issued (16th Feb 22).
EMSOU Risk Management	Five Forces	Deferred into 22/23 Plan. Scheduled for May 22
Asset Management (EMCJS)	Leics, Lincs, Northants, Notts	Scheduled for 6th April

A2 Reporting Definitions

Definitions of Assurance Levels				
Assurance Level	Adequacy of system design	Effectiveness of operating controls		
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.		
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses which put some of the Organisation's objectives at risk.	There is evidence that the level of non- compliance with some of the control processes may put some of the Organisation's objectives at risk.		
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.	The level of non- compliance puts the Organisation's objectives at risk.		
No Assurance:	Control processes are generally weak leaving the processes/systems open to significant error or abuse.	Significant non- compliance with basic control processes leaves the processes/systems open to error or abuse.		

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.

A3 Summary of Reports

Business Change 21/22

Overall Assurance Opinion Limited	
Recommendation	on Priorities
Priority 1 (Fundamental)	1
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	1

Our audit considered the following risks relating to the area under review:

- Governance arrangements are adequate to ensure that clearly defined roles and responsibilities, decision making processes, risk management and performance management arrangements exist in respect of all change projects and programmes.
- There is effective oversight and reporting arrangements with relevant governance forum.
- To confirm whether effective processes are in place in respect of the identification of change projects, which is based on need. In addition, to confirm that all identified programmes have been sufficiently defined.
- To verify that all identified change projects are appropriately costed, based on realistic assumptions.
 To confirm that potential projects are effectively scrutinised prior to receiving formal approval and inclusion in the overall change programme.
- There is effective communication across all stakeholders who would be impacted by the projects/programmes and these are considered prior to project approval.
- Benefits realisation objectives are clearly defined, with effective targets/ performance measures quantified in line with required outcomes.
- An effective and consistent approach to performance management is undertaken across all change projects.
- Regular reporting takes place across the governance structure to ensure that any issues are highlighted at an early stage and action plans are put in place.
- Benefits realisation objectives are closely monitored and reported even after the completion of change projects.
- The Force have appropriate and adequate action plans in place for improvements to the way it will operate all of the above listed objectives in the future.

The objectives of our audit were to evaluate the adequacy and effectiveness of the Business Change systems with a view to providing an opinion on the extent to which risks in this area are managed. In giving this assessment it should be noted that assurance cannot be absolute. The most an Internal Audit Service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. We are only able to provide an overall assessment on those aspects of the Business Change process that we have tested or reviewed. Testing has been performed on a sample basis, and as a result our work does not provide absolute assurance that material error, loss or fraud does not exist.

We have raised one priority 1 (fundamental) recommendation and one priority 2 (significant) recommendation and the detailed recommendation, finding and management response are provided below:

The Force should ensure that Benefits Realisation Plans are in place for Business Change projects, in line with implemented policies and guidance. Recommendation The Force should ensure that benefits monitoring is carried out for projects 1 (Priority 1) through communication with project leads and encouraged use of the Benefits Realisation Plans. The Project Initiation process requires a business case to be developed for all proposed projects. These documents include the identification of potential benefits that may result from the project, how to quantify them and targets to be monitored against. The Business Change Team provides templates for Business Realisation Plans to be used as live documents for the identification, tracking and monitoring of benefits throughout the project lifecycle. This document also easily allows the Business Change Team to ensure that benefits monitoring is being carried out by the project team. Audit has reviewed project documentation for four business change projects and noted that, for one of these, expected benefits had not been outlined in the Finding Business Cases or been transferred to the Business Realisation Plan template to allow for tracking and monitoring in a live document. Additionally, for all four projects reviewed, we have not been able to confirm the monitoring of benefits throughout the entire project lifecycle to date. According to Force Guidance, we'd expect this to be included as a standing item on Project Boards and therefore included within relevant minutes. We'd also expect this to be updated within any Project Initiation Documents, where necessary. Risk: Benefits are not identified, quantified and monitored for the entire project lifecycle. Projects fail to deliver their intended benefits. The Business Change & Transformation Team (BC&T) is a newly formed team and as part of the initiation review this area of concern was highlighted. Templates for change initiation are in the process of being updated to include greater emphasis on benefit reporting. As part of that template design a greater degree of oversight is now required from wider enabling departments including finance team. As part of a process review it is unlikely that projects will be able to start without these forms being completed (July/August 2022). Response The proposal moving forward will be that projects have two levels of project documentation. Strategically (Project Charter) and tactically (Project management plan). The benefits realization will be managed within the project charter at the initiation of future projects (July/August 2022). In addition to this the force has invested in project management software (PM3) that will allow greater oversight of project delivery and in turn an increased governance of benefit realisation. Benefits will be tracked and reported on during

Responsibility / Timescale

regular and structured governance processes (April 2022).

Head of Business Change (Dates provided above)

Recommendation 2 (Priority 2)	The Force should introduce a Quality Assurance check to be carried out by the Business Change Team over project documentation, not limited to activity requests, business cases and benefits realisation plans
	As observed above, there are issues identified and recommendations raised relating to the completeness and level of detail within project documentation for benefits realisation and stakeholder engagement.
Finding	From our work covering Benefits Realisation and Business Change at other Forces in the region, we have noted that other Forces utilise the Business Change Team (or equivalent) to carry out a Quality Assurance function, ensuring that sufficient detail has been included on project documentation, including appropriate costs and assumptions; effective scrutiny; and, clear communication with stakeholders.
	Risk: Benefits are not identified, quantified, and monitored for the entire project lifecycle.
	Effective stakeholder engagement has not been carried out during the identification of Business Change projects.
	New processes and computer software will improve the overall governance of projects and programmes of work as highlighted in the responses provided above.
Deemana	A proposal is also being drafted that will look to introduce program management so that projects and activity are aligned to programmes of work.
Response	The proposal will suggest that these programmes are overseen at force level by Chief Officers. If developed it would be further suggested that each program holds its own quarterly board where wider interdependencies are discussed, in turn increasing the view of work across the force.
Responsibility /	Head of Business Change
Timescale	July/August 2022

In addition to the above we raised one recommendation of a more housekeeping nature in regard to evidencing stakeholder engagement. From out testing of project initiation documents we found inconsistencies in the recording of stakeholder engagement and therefore recommended improvements in the process. Management confirmed the documentation was being redeveloped and should be completed by July/August 2022.

Information Assurance 2021/22

Littitod
on Priorities
2
-
-

Limited

As part of the Internal Audit Plan for 2021/22 for the Office of the Police and Crime Commissioner for Nottinghamshire (OPCC) and Nottinghamshire Police, we have undertaken a follow-up review of Information Assurance and the management of ongoing IT Accreditations and Frameworks at the force. This has included an update of the assurance of the control effectiveness in the environment and an update on recommendations made in our previous reviews in in 2019 and 2020.

The audit reviewed risks and objectives relating to the Information Assurance processes within the Force following on from last year's review and consider the progress made in implementing the recommendations. The audit also considered any major changes in the environment since last year's review.

The audit also considered the following risks and objectives: -

Overall Assurance Opinion

- Governance procedures are in place to manage and maintain the frameworks and compliance.
- All frameworks are identified and timetabled to maintain compliance within expected timescales.
- Action plans are in place to address issues in an efficient and timely manner.
- Effective follow up of actions confirms issued closed.
- Key issues are reported to senior force management.

We raised two Priority 1 (fundamental) and the detailed recommendation, finding and management response are provided below:

Recommendation
1 (Priority 1)
(() ()

Finding

As intended, the organisation must continue to liaise with NPRIMT in relation to the GIRR accreditation process.

The Force must look in the longer term to return to an annual cycle of compliance rather than an ongoing pattern of late submissions for the variety of frameworks it is required to comply with.

In terms of current accreditation status:

- GIRR: lapsed in July 2020 due to its annual schedule. A new Health Check which supports the GIRR was completed in March 2021 and remediation points addressed, but the organisation has not as yet been re-accredited. It is to seek re-accreditation following a new Health Check in March 2022, targeting accreditation in July 2022.
- PSN: lapsed on 25 September 2019 but is likely to be replaced by LECN (Law Enforcement Community Network) and is currently assessed as a low priority by the Force.
- Airwave: Currently accredited.

The Force remains in close contact with NPRIMT regarding the GIRR accreditation.

However, as the Force does not currently have accreditation and is operating outside of the expected timetable, the recommendation has been rated as



'Fundamental'. The recommendation will remain at this level until accreditation has been achieved.

Risk: The Force is not compliant with required standards and associated reputation and sector risk.

Nottinghamshire Police have engaged with NPIRMT and they have agreed our plans to renew our accreditation by July 2022 with the following comments "PDS plans some changes to the force assurance process, which will become clearer with time. Until those changes are announced we're continuing with the current system, and I'm content with your proposals" Email from Kevbe Onomivbori, NPIRMT, dated 06/02/2022

Responsibility / Timescale

Head of Information Management

July 2022

Recommendation 2 (Priority 1)

The Force needs to consider how best to address the responsibilities of an Information Security Officer role and how best to accommodate it within the structure.

After staff departures, difficulties in recruiting and an internal restructure, the organisation has no defined Information Security Officer (ISO) role at present and has combined this with the role of Information Security and Compliance Team Leader. The role of an ISO currently defaults to the Information Management Lead and Data Protection Officer due to their skills and knowledge. This potentially places too much of a reliance on a single person both in terms of work levels but also in terms of knowledge. Therefore, the Force should consider how best to address the needs of such a role. The Force is currently awaiting the completion of another team restructure.

Typically, an ISO is responsible for:

Finding

- Implementing information security strategies and objectives.
- Engaging with management related to information security risk.
- Working with management to protect information.
- Monitoring emerging information and cybersecurity risks and implementing mitigations.
- Informing the board and management of information security and cyber risks.
- Championing security awareness and training programs.
- Participating in industry collaborative efforts; and
- Reporting significant security events.

Risk: The Force does not have sufficient skills, knowledge or resources to support the ISO role. Also, there is a continued single point of failure via the reliance on the resource currently in place

Response

The Force has appointed an external consultant to conduct a 'root and branch' review of the IMU. The purpose of this review is to deliver an independent "state of the nation" review of the IMU function to inform the Chief Constable on current and future gaps & vulnerabilities in capacity & capability with associated recommendations to support effective strategic decision making and understand the level of organisational information related risk currently being accepted by the organisation and to recommend options for a future operating model. The report is due in February 2022.

mazars



The lack of specific ISO role, knowledge & skills are likely to be addressed as part of the review

Head of Corporate Services & Head of Information Management

TBC - after IMU review

GDPR Follow Up 21/22

Overall Assurance Opinion	Limited
Recommendati	on Priorities
Priority 1 (Fundamental)	1
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	1

As part of the Internal Audit Plan for 2021/22 for the Office of the Police and Crime Commissioner for Nottinghamshire (OPCC) and Nottinghamshire Police (Force), we have undertaken a follow-up review of GDPR compliance at the Force which has included an update of the assurance of the control effectiveness in the environment and an update on recommendations made in our previous reviews in 2018, 2019 and early 2021.

The audit also aligned to the ICO Controller's Checklist and walkthrough of the questionnaire was undertaken. The checklist is designed to help the organisation, as a controller, assess their high-level compliance with data protection legislation. It includes the rights of individuals, handling requests for personal data, consent, data breaches, and data protection impact assessments under the General Data Protection Regulations.

We raised one priority 1 (fundamental) recommendation and one priority 2 (significant) recommendation and the detailed recommendation, finding and management response are provided below:

The Force should continue to address the partially implemented/planned items in Recommendation the ICO Controllers Checklist, all of which are currently in some level of 1 (Priority 1) implementation The completion of the ICO Controllers' Checklist during the previous review (in January 2021) conducted with the Head of Information Governance provided an overall rating of 'green' within a traffic light system based rating. That review identified no areas that were not yet implemented or planned. There were however nine areas which were only partially implemented or planned. These included: an information audit to map data flows. what personal data you hold. lawful bases for processing. Finding record consent. record and manage ongoing consent; and process data to protect the vital interests. We have noted limited progress has been made in this area since our last review. Work has been ongoing in some areas, but it has not yet been completed and the recommendation remains outstanding. This issue is highlighted in the IMU Risk Register ref IM0014. Risk: The organisation is not fully compliant with ICO Guidance. The Force has appointed an external consultant to conduct a 'root and branch' review of the IMU. The purpose of this review is to deliver an independent "state of the nation" review of the IMU function to inform the Chief Constable on current Response

and future gaps & vulnerabilities in capacity & capability with associated recommendations to support effective strategic decision making and understand

	the level of organisational information related risk currently being accepted by the organisation and to recommend options for a future operating model. The report is due in February 2022.
	The limited progress of the compliance position against the ICO Controllers checklist is likely to continue with the current staffing levels.
Responsibility /	Head of Corporate Services & Head of Information Management
Timescale	TBC – after IMU review
	The Force should continue to address the partially implemented/planned items in

Recommendation 2 (Priority 2)	The Force should continue to address the partially implemented/planned items in the ICO Controllers Checklist, all of which are currently in some level of implementation
Finding	The Force makes use of the standard NCALT training package for providing training across Data Protection, GDPR and Information Governance. The latest training completion statistics reports a comparatively low completion rate in comparison with previous years and action is required by the Force to address non completion.
	Current courses report the following completion rates: -
	 Managing Information: Operational - 61% complete.
	 Managing Information: Non – Operational – 42% complete.
	 Managing Information: Refresher – 19% complete.
	Risk: Staff do not have sufficient training or awareness to adhere to policy or best practice leading to inappropriate disclosure.
Response	Review options available relating to
	Data Protection & Security training
	Option 1 – refresh NCALT package and ask all staff to re-take the course within a specified timescale
	Option 2 – buy an off the shelf package to deploy as a refresher course
	Option 3 – work with Regional L & D on an in-house built refresher course
	Option 4 – use IMU resources to design and deliver an in-house online course
Responsibility / Timescale	DCC as SIRO
	Head of Corporate Services & Head of Information Management
	Options to be agreed and delivered by March 2023

In addition to the above we raised one recommendation of a more housekeeping nature in regard to the information asset register. We noted the progress of updating the register had been slow due to the office 365 roll out, management agreed and will review the update status as part of the office 365 review

A4 Statement of Responsibility

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

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

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

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

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

Registered office: Tower Bridge House, St Katharine's Way, London E1W 1DD, United Kingdom. Registered in England and Wales No 0C308299.

Contacts

David Hoose

Partner, Mazars david.hoose@mazars.co.uk

Mark Lunn

Internal Audit Manager, Mazars mark.lunn@mazars.co.uk

Mazars is an internationally integrated partnership, specializing in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

www.mazars.co.uk