

JOINT AUDIT AND SCRUTINY PANEL

TUESDAY 23 JUNE 2020 at 10.30 AM

Virtual Meeting by Teleconference

(Participants to log in from 10.25am for 10.30am start)

Membership

Stephen Charnock (Chair)

Leslie Ayoola

Peter McKay

Philip Hodgson

Alan Franks

A G E N D A

1. Apologies for absence
2. Declarations of interest by Panel Members and Officers (see notes below)
3. To agree the minutes of the previous meeting held on 24 February 2020
4. Progress against Action Tracker
5. External Audit ISA 260 2018-2019 (Appendix A To follow)
6. Final 2018-2019 Statement of Accounts including Annual Governance Statements
7. Internal Audit Annual Assurance Report 2019-2020
8. Statement of Accounts 2019-2020 (verbal update)

9. Draft Annual Governance Statements 2019-2020 (Nottinghamshire Police and OPCC)
10. Update – Joint Nottinghamshire Police/Fire and Rescue Service Headquarters
11. Update – Evidence-led Domestic Abuse
12. Strategic Risk Management Report for Force and Nottinghamshire Police and Crime Commissioner (NOPCC), Quarter 4, 2019-2020
13. Audit and Inspection Update
14. Police and Crime Commissioner's Update report to March 2020 (Report for consideration – appendices for information only)
15. Complaint and Misconduct Investigations
16. Independent Office for Police Conduct (IOPC) Investigations, Recommendations and Actions
17. Professional Standards Confidential Reporting Procedure (Whistle Blowing)
18. Business Continuity Compliance and Assurance Testing and Exercising
19. Independent Custody Visiting Association Pilot Scheme – Custody Record Reviews
20. Joint Audit and Scrutiny Work Plan 2019-2020
21. Summary of Actions (verbal)

**MINUTES OF THE MEETING OF THE NOTTINGHAMSHIRE POLICE AND CRIME
COMMISSIONER JOINT AUDIT AND SCRUTINY PANEL HELD ON MONDAY
24TH FEBRUARY 2020 AT COUNTY HALL, LOUGHBOROUGH ROAD, WEST
BRIDGFORD NOTTINGHAMSHIRE NG2 7QP, COMMENCING AT 2PM**

MEMBERSHIP

(A – denotes absent)

Mr Stephen Charnock (Chair)

Mr Leslie Ayoola **A**

Dr Phil Hodgson

Mr Peter McKay

Alan Franks

ALSO PRESENT

Rachel Barber	Deputy Chief Constable, Nottinghamshire Police
Neil Harris	EY
Helen Henshaw	EY
Mark Lunn	Mazars
Mark Kimberley	Head of Finance, Nottinghamshire Police
Noel McMenamin	Democratic Services, Nottinghamshire County Council
Charlie Radford	Chief Finance Officer, NOPCC
Paddy Tipping	Nottinghamshire Police and Crime Commissioner

1) APOLOGIES FOR ABSENCE

Apologies for absence were received from Kevin Dennis, NOPCC, Craig Guildford, Chief Constable, Nottinghamshire Police, and David Hoose, Mazars.

2) DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

Dr Phil Hodgson declared an interest in item 6 'Audit and Inspection Update' as he was the Head of Law and Social Services, University of Derby who had the contract for apprenticeship training.

3) MINUTES OF THE PREVIOUS MEETING

The minutes of the last meeting held on 15 November 2019, having been circulated to all members, were taken as read and were confirmed and signed by the Chair.

4) PROGRESS AGAINST ACTION TRACKER

Action 027: list of Inspection Actions outstanding for more than 2 years to be compiled. This will form a basis for discussion between the Chair and DCC Barber, to take place before the May 2020 meeting (29 May 2020) – keep open.

Action 028: Information on detention times had been circulated to the Panel membership – completed, close.

Action 029: External Audit discussion overtaken by events – mark as completed, and close.

5) POLICE AND CRIME COMMISSIONER'S UPDATE REPORT

The Panel considered the report, which had been submitted to the Police and Crime Panel on 6 February 2020, providing an update on progress in delivering Police and Crime Plan 2018-2021.

The report also provided a summary of performance headlines for 2019, the current capital and revenue financial position, and a summary of key decisions taken by the OPCC and Force during the current planning period.

The Police and Crime Commissioner highlighted overall crime statistics showing a 1% increase in the County and 1% decrease in the City, with the reduction in knife crime statistics bucking the national trend. The recent staff survey also that showed positive outcomes for staff morale.

The following points were made during discussion:

- The Force view was that not every officer wanted or needed to be issued with a tazer. Tazers were not considered appropriate for effective policing in a variety of policing situations, and their overuse had the potential to be counterproductive. The issue of tazers and their use had not been covered in the staff morale survey;
- DCC Barber acknowledged that around 72% of anti-social behaviour (ASB) occurrences remained unreported to any agency, with some residents not believing action would be taken, and a misperception that 101 calls would not be followed up;
- The Force enjoyed a strong reputation as an open, transparent and fair organisation to work for, and this was reflected in growing numbers of BME and LGBT staff being recruited;
- The Police and Crime Commissioner pointed out that 80% of victims of crime were happy with actions taken by the Force, and performance was particularly strong in respect of dealing with hate crime. It was confirmed that the implications for addressing 'non-crime hate incidents' were being considered in the wake of the recent case involving Humberside Police;

- It was confirmed that a significant piece of work was under way to address domestic violence, with a focus on perpetrator programmes and repeat offending.

RESOLVED 2020/001

To note the update.

6) AUDIT AND INSPECTION UPDATE

Dr Phil Hodgson declared an interest in this item as he was the Head of Law and Social Services, University of Derby, the organisation with the contract for apprenticeship training.

The Panel considered a report of the Deputy Chief Constable, providing an update on progress against recommendations arising from audits and inspections during the final quarter of 2019/2020, and informing the Panel of upcoming audits and inspections.

The Panel had been due to receive a presentation on the Post-Implementation Review of the Force Restructure as part of its consideration of this item. Copies of the presentation had been circulated prior to the meeting. Unfortunately, Chief Superintendent Vicki White was unable to attend the meeting.

The Panel agreed that it be invited to Force Headquarters to receive the presentation, to take place before the May 2020 meeting.

During discussion, the following points were raised:

- As detailed at item 4 above, the Chair requested that a list of historical 'At Risk' actions highlighted at Appendix 1 be compiled for further consideration by the Chair and DCC Barber, and to report back to a future Panel meeting;
- It was explained to the Panel's satisfaction that the crime data integrity audit concerned itself with the appropriate recording of crime, whereas the internal audit considerations reported elsewhere on the agenda involved GDPR compliance;
- The Panel understood that the GDPR audit report was now available, and confirmed that this would be an item on the May 2020 agenda, in line with the work programme;
- DCC Barber expressed the view that HMIC would see significant improvement in respect of issues identified under the Force's most recent PEEL Review. She also supported the evidence-led approach to domestic violence, but cautioned that it was not appropriate to 'lean' on victims to secure prosecutions.

RESOLVED 2020/002

- 1) that the status of audits and inspections carried out report be noted;
- 2) that a list of 'At Risk' actions be compiled for further consideration for further consideration by the Chair and DCC Barber;
- 3) that the Panel be invited to Force Headquarters to receive the presentation on the Post-Implementation Review of the Force Restructure, to take place before the next scheduled Panel meeting.

7) ASSURANCE MAPPING 2020-2021

The Panel considered a report of the Deputy Chief Constable, providing an overview of assurance levels against each business area of the Force.

The Panel requested that information on assurance ratings be provided over a period of several years, so that it was clearer to the Panel where progress had been made, and where weaker assurance persisted. The Panel also requested an update, focussing on measures taken to improve the current limited assurance ratings for Information Governance and Information Services, and on progress to improve these ratings.

RESOLVED: 2020/003

- 1) That the inclusion of the following in the Internal Audit Plan 2020-2021, as outlined at Appendix 1 to the report, be approved:
 - Finance;
 - Workforce Planning;
 - Information Governance;
 - Information Services;
 - Buildings/Asset Management;
 - Ethical Standards and Conduct;
 - Project Management/Programme Management;
 - Risk Management.
- 2) That future reports include assurance ratings information for each business area over several years, so that it was clearer where progress had and had not been made over time;
- 3) That, in view of the current limited assurance ratings for Information Governance and Information Services, the next report provided an update on measures taken to improve these ratings, and their impact.

8) DRAFT INTERNAL AUDIT PLAN 2020-2021

Mark Lunn of Mazars LLP introduced the report, which set out the proposed OPCC Internal Audit Plan for 2020-2021. Mr Lunn highlighted ongoing risks and mitigations with the Multi-Force Shared Services – Oracle Cloud Operation as

the key significant risk, with seized property, GDPR Follow-up and Collaboration also identified as priority areas for 2020-2021.

The following points were raised during discussion:

- It was explained that the 10 Plan Days identified under the Collaboration audit area referred to Nottinghamshire Plan Days – each of the 5 Forces involved were to assign 10 Plan Days, and Nottinghamshire preparations compared favourably with those of other Forces;
- The Police and Crime Commissioner advised that HMICFRS had recently produced a report on Collaboration, and he undertook to provide a copy to the Panel administrator for circulation to Panel members. He also undertook to share with Panel members a report, currently at the draft stage, on delivery vehicles.

RESOLVED: 2020/004

- 1) That the draft OPCC Internal Audit Plan 2020-2021 be approved;
- 2) that the recent HMICFRS report on Collaboration and draft report on delivery vehicles be circulated to Audit and Scrutiny Panel members for information.

9) INTERNAL AUDIT PROGRESS REPORT 2019-2020

Mark Lunn, Mazars introduced the report which provided an update on progress against the Internal Audit Annual Plan for 2019-2020, and the findings from the audits completed to date.

During discussion, Mr Lunn confirmed that the publication of the IT Security and GDPR audits were imminent, following the exit meeting with the IT auditor while the fieldwork for the core financial audit had been completed

The Panel was advised that a new Health and Safety Officer was now in place, and that the Force had increased confidence that it was getting to grips with Business Continuity and Health and Safety issues.

RESOLVED: 2020/005

To note the update.

10) EXTERNAL AUDIT – SUMMARY PLAN

Neil Harris of EY introduced his colleague, Helen Henshaw, and explained that Ms Henshaw would be attending future Panel meetings as the EY engagement lead.

Mr Harris introduced the External Audit Summary Plan, making the following points:

- Many significant areas of audit work had been substantially completed. Work in several areas had commenced, but was not yet complete. These areas included:
 - Property, plant and equipment (depreciation, assets held for sale);
 - PFI Schemes (specialist expertise required, so is resource-intensive);
 - Pension testing and adjusting in the wake of the McCloud judgement;
 - Creditors and debtors sample testing;
 - Remuneration and exit packages;
- It was confirmed that amendments/adjustments to accounts would be recommended;
- The Value for Money (VFM) work identified in the summary was largely complete. Weaknesses had been identified and reported as regards controlling expenditure;
- EY expected issue an 'except for' conclusion in respect of the significant overspend on Project Fusion in 2018-2019;
- A key and ongoing concern, covered under the 'Control Environment' section of the summary, was a continued lack of permanent resource responsible for the preparation of annual accounts. In particular, working papers to support financial statements were not readily available, while multiple versions of accounts and confused version control had led to a lack of clarity in respect of the final version of accounts
- More positively, the EY assessment of the Reserves Position indicated that there was sufficient budgetary 'headroom' should the worst-case budget gap scenario materialise.

The Chair reiterated the Panel's disappointment, previously expressed at its November 2019 meeting, about the lack of robust, accurate and definitive documentation available in order to conduct and complete the 2019-2019 audit.

Several points were made in the discussion which followed:

- Recruitment of suitably qualified accounting staff remained a significant challenge, while existing resource had had to be diverted to deal with issues caused by MFSS shortcomings;
- As matters stood, it was hoped that final audited accounts would be available by end March 2020. The Chair strongly urged all parties to make every effort achieve the end March 2020 deadline;
- In the circumstances, the Panel agreed to delegate authority to the Chief Finance Officer, in consultation with the Chair of the Audit and Scrutiny Panel to recommend for approval the final audited accounts for 2018-2019

- In view of the significant unresolved issues with the 2018-2019 audit, there was no prospect of delivering the audit for the period 2019-2020 by the existing deadline of 31 July 2020. The Home Office and National Audit Office were being lobbied by a number of organisations in the sector to relax current deadlines.

RESOLVED: 2020/006

- 1) that the External Audit results progress report be noted;
- 2) that the Panel agree to delegate authority to the Chief Finance Officer, in consultation with the Chair of the Audit and Scrutiny Panel, to recommend that the audited accounts and ISO 26000 for 2018-2019, once finalised, be submitted to the Police and Crime Commissioner for approval and subsequent signature by both the Police and Crime Commissioner and Chief Constable.

11) PRECEPT AND BUDGET REPORTS 2020-2021

The Panel noted the report and appendices, which provided for information several strategic finance reports approved by the Police and Crime Commissioner, as well as the Precept report for 2020-2021, which had been approved by the Police and Crime Panel on 6 February 2020, without substantive discussion.

RESOLVED: 2020/007

To note the reports.

12) OPCC PUBLICATION SCHEME MONITORING, REVIEW AND ASSURANCE

The Panel considered the report, which provided assurance that the OPCC was working in full compliance with the Freedom of Information Act 2000 and the Elected Local Policing Bodies (Specified Information) Order 2011.

The Panel congratulated the OPCC on it's being granted the Transparency Quality Mark Award by CoPaCC, the body responsible for monitoring Police governance.

RESOLVED: 2020/008

That the update be noted.

13) NOTTINGHAMSHIRE POLICE INFORMATION MANAGEMENT – FREEDOM OF INFORMATION AND DATA PROTECTION INFORMATION REQUESTS UPDATE FOR CALENDAR YEAR 2019

The Panel considered a report, providing data on the legislative compliance for Information Requests made under the Freedom of Information Act and Data Protection Act legislation for the calendar year 2019.

DCC Barber provided the following comments:

- It was acknowledged that previous approaches taken to deal with both resourcing the Information Management function and managing workflow had been neither effective nor appropriate;
- While Force performance was not where it wanted to be, and challenges were ongoing, the current direction of travel remained positive.

In the brief discussion which followed, it was confirmed that increased requests in respect of Court Orders did generate income for the function, but this was designed to cover additional costs, rather than provide a net income stream.

RESOLVED: 2020/009

That the report be noted.

14) FORCE REPORT ON MONITORING, REVIEW AND ASSURANCE OF THE PUBLICATION SCHEME 2019-2020

The Panel considered the report, updating the Panel on the current position of Nottinghamshire Police in respect of its Publication Scheme requirements.

The Panel welcomed the steps being taken to improve performance, notably the resumption of routine publication of Freedom of Information responses temporarily suspended in 2018 due to demand and resource issues.

RESOLVED: 2020/010

That the report be noted.

15) JOINT AUDIT AND SCRUTINY WORK PLAN 2020-2021

RESOLVED: 2020/011

Subject to removing reference to considering the Internal Audit Plan 2020-2021 at its May 2020 meeting, that the Work Plan for 2019-2020 be noted and approved.

16) SUMMARY OF ACTIONS

RESOLVED 2019/062

To agree that the following actions be added to the action tracker:

Audit and Inspection Update: A list of Inspection Actions outstanding for more than 2 years to be compiled, to form a basis of for discussion between the Panel Chair and DCC Barber, to take place before the next Panel meeting.

Audit and Inspection Update: the Panel be invited to Force Headquarters to receive the presentation on Nottinghamshire Police Force Restructure.

Audit and Inspection Update: That the GDPR audit report be considered at the May 2020 meeting.

Internal Audit: that the Police and Crime Commissioner make available a MHICFRS report on Collaboration to Panel members, and to circulate to Panel members a draft report on delivery vehicles.

External Audit: To delegate authority to Chair and CFO to recommend approval of 2018-2019 final statement/ISO 26000 and report to the May 2020 meeting.

Work Programme: Remove reference to New Internal Audit Plan 2020-2021 from May 2020 meeting entry.

The meeting concluded at 4.00pm

AUDIT & SCRUTINY PANEL MEETING

Actions arising from previous meetings and progress against action tracker

	ACTION	ALLOCATED TO	TIMESCALES FOR UPDATES	UPDATE
024	Use of force info graphs and raw data to be brought to a future meeting	DCC Barber	February 2020 Proposed deferral until September 2020	CI Williams to be invited to provide update on Use of Force
025	Panel to receive an update on the new Force Model at Force HQ	DCC Barber	February 2020	Update Presentation not received at February 2020 meeting – presentation to Panel members outside formal panel meeting at Force HQ not yet taken place because of Covid-19 – keep open
027	Audit and Inspection Update: Chair to speak to DCC Barber about reviewing inspection actions outstanding for more than 2 years;	DCC Barber	February 2020	List to be drawn up as basis for discussion between Chair and DCC – keep open

030	PCC Update Report: Request to have a presentation to a future meeting on the joint-build new Headquarters	CC Guildford	June 2020	For consideration at June 2020 meeting, then close
031	GDPR Audit report to be made available at next meeting	CC Guildford	June 2020	For consideration at June 2020 meeting, then close
032	Assurance mapping to include multi-year information on areas with limited assurance	Force		
033	HMICFRS report on Collaboration and report on Delivery Vehicles to be shared with panel at PCC's request		June 2020	No further action to be taken – complete and close
034	External Audit – Delegation of approval of 2018-2019 final statement/ISO26000 to Chair and CFO, with update to next meeting	Chair/CFO	June 2020	Chair and CFO to report to June 2020 meeting

For Decision	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23 June 2020
Report of:	Chief Finance Officer
Report Author:	Charlotte Radford
Other Contacts:	Mark Kimberley
Agenda Item:	5

External Audit of the Accounts 2018-19 (ISA260)

1. Purpose of the Report

- 1.1 To provide members with the results of the review of the Statement of Accounts and supporting documentation for the Financial Year 2018-19.

2. Recommendations

- 2.1 Members are requested to:
- Consider the report of the External Auditor and recommend its findings to the Police & Crime Commissioner and Chief Constable

3. Reasons for Recommendations

- 3.1 This complies with good governance arrangements and relevant statutory and regulatory requirements.

4. Summary of Key Points

- 4.1 The attached report details the findings of the external auditors during the audit of the accounts for 2018-19.
- 4.2 The Auditor highlights in his report that he intends to issue an unqualified opinion in relation to the accounts.
- 4.3 The Auditor does make a qualification in relation to MFSS within the value for money conclusion of the report.

5. Financial Implications and Budget Provision

- 5.1 None as a direct result of this report.

6. Human Resources Implications

- 6.1 None as a direct result of this report.

7. Equality Implications

7.1 None as a direct result of this report.

8. Risk Management

8.1 Risks identified are being managed.

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

9.1 None as a direct result of this report.

10. Changes in Legislation or other Legal Considerations

10.1 The report explains the requirements with legislation.

11. Details of outcome of consultation

11.1 Not applicable

12. Appendices

A – Report to those charges with governance (ISA 260)

For Decision	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23 June 2020
Report of:	Chief Finance Officer
Report Author:	Charlotte Radford
Other Contacts:	Mark Kimberley
Agenda Item:	6

FINAL STATEMENT OF ACCOUNTS AND ANNUAL GOVERNANCE STATEMENTS FOR 2018-19

1. Purpose of the Report

- 1.1 To provide members with a copy of the audited statement of accounts and annual governance statements for 2018-19.
- 1.2 The External Audit report will be inserted once it is agreed on today's agenda.

2. Recommendations

- 2.1 Members are requested to:
 - Having examined the statements provided to recommend the accounts and governance statements to the Police & Crime Commissioner for approval.
 - Also recommend the accounts and governance statements to the Police & Crime Commissioner and Chief Constable for signing.

3. Reasons for Recommendations

- 3.1 This complies with the Accounts and Audit regulations and good financial governance.

4. Summary of Key Points

- 4.1 The attached statements provide a fair view of the financial position of the Chief Constable, Police & Crime Commissioner and group as a whole.
- 4.2 The statements of the Chief Constable show the cost of policing and provision of services to deliver the Police & Crime Plan.
- 4.3 The Group accounts also include the financial statement relating to the Office of the Police & Crime Commissioner.
- 4.4 These accounts represent fairly the financial position of the Group and its individual entities.

5. Financial Implications and Budget Provision

5.1 None as a direct result of this report.

6. Human Resources Implications

6.1 None as a direct result of this report.

7. Equality Implications

7.1 None as a direct result of this report.

8. Risk Management

8.1 These accounts have not been published within the timescale required by legislation. Reasons for this have been documented at previous meetings and the potential impact on the 2019-20 statements being produced remains a risk.

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

9.1 This complies with the Financial Regulations which underpin the achievement of all Police & Crime Plan priorities.

10. Changes in Legislation or other Legal Considerations

10.1 This complies with the current Accounts and Audit Regulations in that the accounts and their audit are finally complete.

11. Details of outcome of consultation

11.1 The draft accounts were made available for public inspection and published on the websites for comment.

12. Appendices

A – The Chief Constables Statement of Accounts 2018-19
B – The OPCC and Group Statement of Accounts 2018-19

Statement of Accounts 2018-19

The Chief Constable of Nottinghamshire



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CHIEF FINANCE OFFICER'S NARRATIVE REPORT



NOTTINGHAMSHIRE

Nottinghamshire is a diverse County. It has a mixture of affluent communities and those developing from being former mining areas. The County's major urban area of the City and surrounding conurbation is mainly in the south with the majority of the north and east of the County being rural.

There is a population of approximately 1.1 million within the City and County.

The majority of properties across the City and County fall within Council Tax bands A and B.

Nottinghamshire is one of five regional forces in the East Midlands and works closely with the others to provide a seamless and efficient service.

The Police and Crime Commissioner determines the level of funding allocated to the Chief Constable for the provision of police services within Nottinghamshire.

The amount of funding available for distribution by the Commissioner is reliant on both Central Government funding and the amount received from local Council Tax payers.

The amount received from Central Government is reducing in real terms year on year, which creates the need for the Commissioner to raise Council Tax by the maximum amount available to ensure real term spending power is not reduced.

Brexit will continue to create uncertainty and therefore this may impact on police funding in the future. The results could be positive or negative, but are not currently quantified.

GOVERNANCE

The Commissioner is responsible for the totality of policing within the policing area; with operational policing being the responsibility of the Chief Constable.

This responsibility is discharged in accordance with statutory requirements, the Oath of Police Officers, the Police Discipline Code, Police Regulations and the Scheme of Delegation.

There is joint responsibility with the Commissioner for ensuring that public money is safeguarded. To discharge this accountability the Commissioner and senior officers must put in place proper procedures for the governance and stewardship of the resources at their disposal.

Our Priorities

Engage our
Communities

Create a Service that
Works for Local People

Become an
Employer of Choice

Our Mission Statement

'Working with partners and the communities we serve to make Nottinghamshire a safe, secure place to live, work and visit'

PERFORMANCE

The Force has a dedicated workforce of around 3,600 Officers and Staff, who are supported by a growing army of hundreds of special constables, cadets and volunteers.

Local policing is complemented by a range of support units and departments that operate across the Force. These include the control room, where staff answer 999 and non-emergency telephone calls, our roads policing section, criminal justice, crime investigation, force intelligence, our dogs section, the forensics officers who work in our scientific support unit and the team that plans for major events and emergencies.

The graphic on the next page demonstrates a 'typical' day in the life of Nottinghamshire Police Force.

Achievements 2018-19

Over the last year we have made significant changes to improve the way in which we work.

We are an early adopter of an Apprenticeship entry scheme for police officers. This has enabled us to recruit to a wider audience of candidates which has resulted in apprentice cohorts being far more representative of the local community.

Deployment of a specialist digital forensic examiner & equipment enabling early identification and proportionate seizure of exhibits.

The Knife Crime Team (KCT) was created in 2016, the first and only one outside of the Metropolitan Police. Whilst nationally knife crime has seen an increase of 14%, the Nottinghamshire increase of 11% is below the national average.

We have also processed more hate crime offences for finalisation through to the CPS than any other East Midlands Police Force.

The Digital Investigations Unit has established four Force networked kiosks at strategic locations around the Force. This places an operational capability to review digital data held on devices in the hands of frontline operators and significantly increases the volume and speed of such investigations.

Work on Operation Equinox, the review and investigation of historic sexual abuse cases, saw the local review by the Independent Inquiry into Child Sexual Abuse (IICSA) take place. This work however continues and has been further developed to meet current and future needs.

The control room has increased staffing levels, moved to predictive workload shift patterns, added Interactive Voice Response, and widened the pool of 101 call handlers to include front counter staff. This investment has seen answering times halve to 30 seconds and call abandonment rate dropping from over 12% to less than 2% (January 2019).

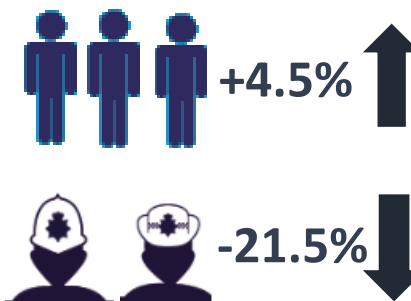
A typical day in Nottinghamshire Police



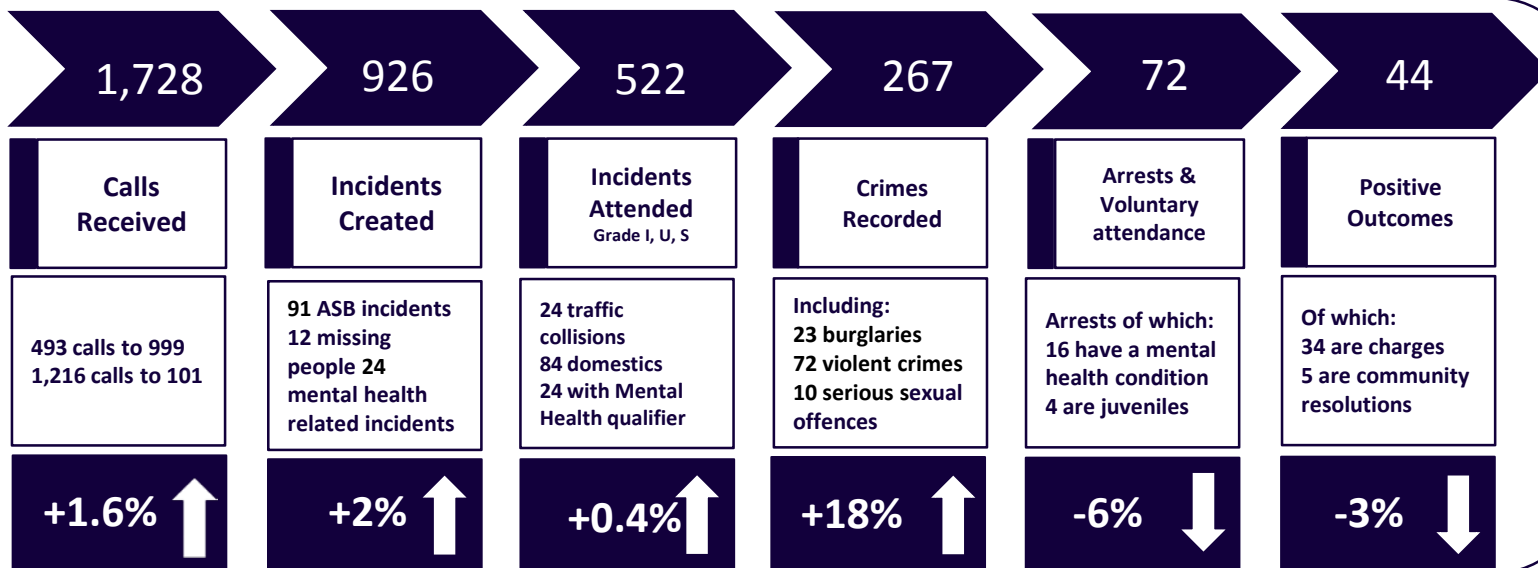
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- The population of Nottinghamshire is 1,135,992 people
- Nottinghamshire Police has 1,941 FTE officers
- Across Nottinghamshire there is approximately one police officer for every 585 members of the public at any one time
- Since 2010, officer numbers have fallen while the population of Nottinghamshire has risen



Incoming daily demand



On-going demand

As well as responding to the public, proactive work is taking place to safeguard the public, including:

- Supporting 1,522 domestic abuse survivors at the Multi-Agency Risk Assessment Centres
- Managing 1,642 sexual and violent offenders under Multi Agency Public Protection Arrangement
- Supporting 2,975 children and young people subject to a Child Protection Plan
- Supporting 2,968 priority families in the City of Nottingham, 29% of which have ASB or Domestic problems
- Carrying out 5 stop and searches, with a 34.2% positive outcome rate

FINANCIAL PERFORMANCE

The provisional outturn for the Force is £189,043k which is an overspend of £834k against the original budget. Year on year the Force expenditure has increased by £6,123k or 3.3% from £182,920k.

A transfer from reserves of £1.4m was made by the Police & Crime Commissioner to support the additional cost incurred as a result of the delay in implementing the system upgrade to Oracle Cloud Applications. The total cost to the Force of the delay was over £2m. Without this the overspend would have been higher.

Overall this has resulted in the Forces repayment to reserves being less than expected. This will require adjustment in future budgets.

Improvements to monitoring processes continue to develop, with the outturn is reviewed monthly. Any changes are reported to the chief officer team with requests for the approval of virements. The rolling five year planning model is updated if future years are impacted. The actual outturn was in line with previous monthly monitoring.

Overtime spend continues to be an issue and with effect from April 2019 new approval processes will be implemented in order to ensure greater control in future years.

Performance over previous years has been:
2015-16 an overspend of £7.7m
2016-17 an underspend of £1.0m
2017-18 an underspend of £2.5m

The medium term financial plan assumptions have been adjusted accordingly to reflect this performance.

2018-19 Expenditure v Budget Analysis

Employee Costs

Police officer pay

This was £101,245k for the year which was an overspend of £380k against the budget and a year on year increase of £2,640k or 2.7%, partially reflecting the increased number of Police Officers employed in year.

This position results from a decision to bring cohorts in earlier than the original budget phasing.

However in-year attrition rates reduced significantly which prompted a decision to delay recruitment in the remaining part of the year.

Although this action ensured final numbers were in line with the budgeted number, the fewer number of new recruits and

corresponding higher number of experienced officers has a higher pay cost.

The actual closing position of officers was 1,941 FTE's which was 1 FTE above the original budget.

Police staff pay

This was £40,615k for the year, which was an overspend of only £54k against the budget; but a reduction year on year of £593k or 1.4%. The overspend was due to reduced turnover.

PCSO pay

This was £6,042k for the year, which was an under spend of £593k against the budget; but an increase year on year of £57k or 1.0%. During the year 10 new PCSO's were recruited, and at the end of March 2018 there was 177 FTE's which was 30 FTE's less than budgeted.

Total Police staff (including PCSO's) at the end of March 2019 was 1,336 FTE's which was 59 FTE's below budget.

Overtime

This was £5,610k for the year, which was an overspend of £1,499k against the budget; but only an increase of £82k or 1.5% on last year.

FINANCIAL PERFORMANCE (continued)

The main drivers of the overspend were:

- Op Palmitate at £250k
- Increased number of firearms discharged resulting in Officers being called in at short notice
- OS at £338k which is mainly offset within income from the ARV uplift fund
- Seconded and externally funded officers/staff of £109k which has been offset by income
- City, County & SOC at £604k driven by costs within CID due to more and complex local investigations
- Higher summer demand within response
- Higher levels of Custody overtime at £136k. However there are now firm plans in place fill sergeant vacancies in the establishment which will prevent this excess overtime from continuing into 2019-20

Other employee costs

This was £2,390k for the year, which was an overspend of £341k against the budget. The overspend is due to additional training needs and redundancy/pension strain payments.

Premises Costs

Premises costs was £6,462k for the year, which was an overspend of £589k against the budget.

The over spend is largely due to a backlog of historic utility invoices being processed and actual costs being greater than reserves. In addition inflation in year was higher than expected, reflecting a volatile market subject to national and international influences.

Maintenance costs have also shown an increase as buildings are reconfigured/age.

Transport Costs

Transport costs was £5,650k for the year, which was an overspend of £341k against the budget. This was largely due to vehicle repairs £124k, increase in fuel costs £143k, and an increase in vehicle insurance £48k. Some increases in repair costs were off-set by increased income from insurance claims.

Comms & Computing

Comms & computing costs were £7,536k for the year, which was an underspend of £729k against the budget.

This reflects savings as a result of rationalising systems that are no longer required.

The Home Office have also revised their charges during 2018-19 resulting in a saving.

Capital funded refreshes and replacements have reduced the need for ad-hoc replacement expenditure.

Supplies & Services

Other supplies & services

This was £5,404k for the year, which was an overspend of £776k against the budget.

Costs shared with Northamptonshire Police in respect of MFSS Oracle Cloud Application developments were £198k higher than expected due to a delayed implementation date. Costs of vehicle recovery have also increased, but this will be off-set with £199k of additional income.

FINANCIAL PERFORMANCE (continued)

Custody costs and police doctor costs

This was £1,513k for the year, which was an overspend of £76k against the budget. Main reasons are higher than budgeted clothing and consumable costs and the re-alignment of police surgeon costs between the Sexual Assault Referral Centre (SARC) and Custody.

Forensics & investigative costs

This was £1,931k for the year, which was an underspend of £154k against the budget. This was largely due to savings on translators.

Partnerships & Collaborations

Collaboration contribution costs was £11,386k for the year, which was an overspend of £1,764k against the budget.

This is largely due to increased costs of implementing Oracle Cloud Applications of £1.7m this been partially funded from a reserve contribution in year of £1.4m, shown as income from the OPCC.

Capital Financing

Capital financing was £3,801k for the year, which was an underspend of £339k against the budget. This saving is due to lower interest charges of £153k as a result of reduced borrowing; and a reduction in the Minimum Revenue Provision (MRP) of £186k as a result of the actual 2017-18 capital spend being lower than the budgeted assumption.

Income

Income for the year was £17,495k, which was £3,141k above budget. This is broken down as follows approximately:

The £3,141k of additional earned income was largely due to:

- £1,400k contribution from reserves to off-set Oracle Cloud Applications costs
- £199k Vehicle recovery
- £149k Apprentice officer training
- £94k Insurance monies received
- £185k Investment interest

- £228k Mutual Aid
- £450k ARV income (off-set by costs within overtime and training)
- £108k Border agency training
- £132k Body Worn Video grant Income

Efficiencies

An ongoing efficiency target of £300k from non-pay costs were set as a target to achieve within the 2018-19 financial year.

A specific target of £50k was set in respect of forensic costs and £35k was actually achieved.

£250k was the target for other procurement activities and £295k was achieved.

Overall £330k efficiencies were achieved, £30k above target. These efficiencies are included in the above spending analysis.

FINANCIAL PERFORMANCE (continued)

2019-20 Budget Breakdown

The proposed revenue budget for 2019-20 is £201.4m as detailed below:-

Net Expenditure Budget	2019-20 £m
Employee	170.6
Premises	5.8
Transport	5.7
Communications & Computing	9.0
Supplies & Services	10.6
Partnership & Collaborations	11.5
Capital Financing	4.6
Income	(13.1)
Efficiencies (not allocated in above)	(3.3)
Net use of reserves	0.0
Total Net Expenditure	201.4



Craig Guildford
Nottinghamshire Chief Constable

OUTLOOK

Due to austerity measures the Government has made significant reductions in public sector finances over recent years; however it has now signalled that the end to austerity is in sight and further reductions in spending powers are not expected.

The annual real term reduction of over £50m since 2010 will remain, placing the need for efficiencies central to our plans to invest in front line policing.

In 2018-19 improved medium term budgeting and continued efficiency drives coupled with additional Council Tax Funding allowed for investment in front line policing, with a plan to repay reserves used in previous periods.

In 2019-20 more additional funding, created as a result of Council Tax increases agreed by the PCC, will ensure that Officer and Staff numbers are further increased.

All additional precept funding is being invested in 80 additional Police Officers in 2018-19, and a further 40 additional Officers in 2019-20 with efficiency measures being used to fund inflationary pressures like pay awards.

This, along with plans being developed to reduce the number of supervisory roles, will deliver over 140 additional front line Police Officers by the end of 2019-20.

A review of the Reserves Strategy has been undertaken by the PCC and, based upon current plans which include the continued delivery of operational efficiencies and improved budget management, it is expected that reserves will be able to be utilised in the future to support capital expenditure plans.

This investment will deliver new efficient buildings that will be fit for the future, are more energy efficient and will also deliver on-going revenue savings.

Annual Departmental Assessments and Reviews will be the mechanism to deliver further efficiencies. The aim is to ensure our support costs are amongst the most cost effective when compared to other police forces. Latest VFM profiles show that this ambition is being realised.

Sufficient on-going review and risk management is in place such that if

funding levels anticipated are not forthcoming then delivery of the minimum policing model is achievable in a time frame that does not jeopardise the minimum sustainable policing level.

Plans in respect of IT Strategy, property maintenance and demand profiles are being further developed and work to further refine our knowledge and financial estimation in these aspects continues.

The Annual Budget, Operational Models, and the Medium Term plan are sufficiently robust to ascertain that policing in Nottinghamshire is **above** the levels required to provide an adequate police service and that the Force is sufficiently resourced to ensure this on an on-going and sustainable basis.

WHO WORKS FOR NOTTINGHAMSHIRE POLICE

Nottinghamshire Police (including the Office of the Police and Crime Commissioner) employs approximately 1,981 Police Officers, 185 PCSOs, 199 Specials and 1,271 Staff in full-time and part-time positions.

Active recruitment plans for 2019-20 include positive action to improve the diversity and reflect more closely that of the County.

Nottinghamshire pay an apprenticeship levy equating to 0.5% of the total pay bill.

This can be utilised to pay for apprenticeship training and to accredit specific specialist roles to a professional standard, including degree level. During 2018-19 Nottinghamshire Police introduced one of the first apprentice entry Police Officer routes into the Force, in association with Derby University.

This will allow us to focus on areas of skills shortage and future skills growth areas.

Overall Equality Characteristics

Gender	Headcount	%
Male	2,027	55.75
Female	1,609	44.25

Age Band	Headcount	%
25 and under	386	10.62
26-40	1,456	40.04
41-55	1,499	41.23
56 or over	295	8.11

Self-Declared Disability	Headcount	%
No	3,415	93.92
Yes	152	4.18
Unspecified	69	1.90

Ethnicity	Headcount	%
Asian/Asian British	103	2.83
Black/Black British	41	1.13
Mixed	54	1.49
White/White British	3,326	91.47
Other	8	0.22
Not known/provided	104	2.86

PRINCIPAL RISKS

A risk management strategy is in place to identify and evaluate risk. There are clearly defined steps to support better decision making through the understanding of risk, whether a positive opportunity or threat and the likely impact. The risk management processes are subject to regular review and updates. The key strategic notes are:

RISK	IMPACT	MITIGATION
Changes to crime types	The need for Officers to be trained in new areas of growing crime such as on-line crime. Whilst continuing to manage traditional crime such as burglary	Recruitment and training of officers with these skills
Brexit	Detrimental impact of Brexit on public sector funding Management of any transition/public order issues	Monitoring of national activity by Government Force planning led by ACC
Funding formula /Comprehensive Spending Review	Could result in a positive or negative impact on the amount of Force funding	Development of a scalable Medium Term operational plan Identification of a minimum policing model
Multi Force Shared Services (MFSS)	Could result in increased costs to Force Next steps after current contracts expire in 2022	Project to review and formulate future options and challenge current activity
Collaborative activity	Value for money	Continued review/challenge to ensure the Force continues to engage in collaboration where it adds value to the Force and communities

Explanation of Accounting Statements

The Statement of Accounts sets out the Chief Constable's income and expenditure for the year and its financial position at 31 March 2019. It comprises core and supplementary statements, together with disclosure notes. The format and content of the financial statements are prescribed by the CIPFA Code of Practice on Local Authority Accountancy in the United Kingdom 2018-19; which in turn is underpinned by International Financial Reporting Standards.

A glossary of terms can be found at the end of this publication.

Figures in these accounts are rounded appropriately, generally to the nearest £1,000. Due to this there may appear to be minor inconsistencies or apparent arithmetic errors.

The Core Statements

- **The Comprehensive Income and Expenditure Statement**

This records all income and expenditure for the year.

- **The Movement in Reserves Statement**

This is a summary of the changes to reserves during the course of the year.

- **The Balance Sheet**

This is a “snapshot” of the assets, liabilities, cash balances and reserves at the year end.

- **The Cash Flow Statement**

This shows the reasons for changes in cash balances.

The Supplementary Financial Statements

- **The Notes to the Accounts**

These provide more detail about the accounting policies and individual transactions.

INDEPENDENT AUDITOR'S REPORT TO THE CHIEF CONSTABLE FOR NOTTINGHAMSHIRE

Report on the Audit of the Financial Statements

To be provided by EY.

The external audit of the draft statement of accounts for the year ended 31 March 2019 has not yet been completed by our external auditors, EY LLP, due to a lack of external audit resources. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made>). Therefore this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2018-19 final statement of accounts in line with deadline of 31st July 2019, as per paragraph (1). The Audit and Scrutiny Panel have considered the unaudited statements for 2018-19 at its meeting on 24th July 2019. The Audit and Scrutiny Panel will then consider the results of the 2018-19 audit when they are available (and formally record this at its meeting on 15th November 2019) , we will publish the final audited accounts after the Panel has reviewed them.

STATEMENT OF RESPONSIBILITIES

The Responsibilities of the Chief Constable

The Chief Constable is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has responsibility for the administration of those affairs. The Chief Constable has designated this undertaking to the Chief Finance Officer (CFO).
- Manage its affairs to secure economic, efficient and effective use of resources and to safeguard its assets.
- Ensure that there is an adequate Annual Governance Statement.
- Approve the Statement of Accounts.

The Responsibilities of the Chief Finance Officer

The Chief Finance Officer is responsible for the preparation of the Statement of Accounts in accordance with proper accounting practices as set out in the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom. The statement is required to present fairly, the financial position of the Chief Constable as at the accounting date and its Income and Expenditure for the year ended 31 March 2019. In preparing the accounts the CFO has:

- Selected suitable accounting policies then applied them consistently.
- Made judgements and estimates that are reasonable and prudent.
- Complied with the Code of Practice.
- Kept proper records that are up to date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certification

I certify that in my opinion this Statement of Accounts present a true and fair view of the financial position of the Chief Constable as at 31 March 2019 and its income and expenditure for the year ended 31 March 2019.

M. Kimberley, CPFA
Chief Finance Officer Nottinghamshire Police
23 June 2020

Approval

The Statement of Accounts was approved by the **Joint Audit and Scrutiny Panel** on
23 June 2020

C. Guildford
Nottinghamshire Police Chief Constable
23 June 2020

Nottinghamshire Police

Annual Governance Statement 2018-19



1.0 Introduction

1.1 Scope of responsibility

Nottinghamshire Police is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Force has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised.

In discharging this overall responsibility, Nottinghamshire Police (hereafter referred to as the Force) is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

The Chief Constable of Nottinghamshire Police and the Police and Crime Commissioner (PCC) for Nottinghamshire have adopted a Joint Code of Corporate Governance, which is consistent with the principles of the CIPFA 2016 Edition Framework 'Delivering Good Governance in Local Government'. A copy of the Code of Governance can be obtained from the Nottinghamshire Office of Police and Crime Commissioner (NOPCC) website at <http://www.nottinghamshire.pcc.police.uk>.

This Statement has been prepared following an assessment of the key elements of the governance framework, including the role of those responsible for the development and maintenance of the governance environment. The statement explains how the Force has complied with the Code and also meets the requirements of Accounts and Audit (England) Regulations 2011, regulation 4(3), which requires all relevant bodies to prepare an annual governance statement.

1.2 The purpose of the governance framework

The governance framework comprises the systems and processes, culture and values by which the Force is directed and controlled and the activities through which, it accounts to and engages with the community. It enables the Force to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

2.0 The governance framework

The principles which form the basis of the governance framework and how they are applied within the Force are described in the following sections. The Chief Constable and Chief Finance Officer have put in place management and reporting arrangements to enable them to be satisfied that the approach to the corporate governance arrangements have been effective and supports the aims of the OPCC, these include:

- The Governance Framework and the principals included within this
- A Risk Management Strategy and arrangements to embed this within the organisation
- The Scheme of Delegation
- The Financial Regulations
- Contract Standing Orders
- The PROUD values

This list is not exhaustive but covers the main documents that set the culture of the method of operation of governance within the organisation.

2.1 Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, respecting the rule of the law

- All Officers, Staff and Volunteers are committed to the Code of Ethics, which sets out the principles and standards of behaviour expected from policing professionals. They are built on the Nolan Principles for Public Life with the addition of 'Fairness' and 'Respect'.
- The Force has established its own PROUD values which are explicitly linked to the Code of Ethics.
- The Force continually reinforce the Code of Ethics and expected standards of professional behaviour; guidance and advice is sent to Officers and Staff using a combination of intranet articles and the Chief's fortnightly video blog.
- The Code of Ethics sits at the centre of the National Decision Model, so is explicitly referenced and considered in any decision making situation.

- Student Officers receive a copy of the Code of Ethics on day one of their training and receive an input from PSD regarding ethics and values. Throughout training many of the subjects are linked back to the Code and integrity.
- The Force have embedded the College of Policing's Competency Values Framework (CVF) which sets out nationally recognised behaviours and values into the Leadership Programme.
- The Force refer to the Home Office Guidance in relation to Police Officer Misconduct for procedures relating to misconduct, unsatisfactory performance and attendance of Police Officers and Special Constables.
- The Police Staff Misconduct Policy provides a clear framework for all Police Staff in terms of expected standards of conduct and professional behaviour and the likely consequence of failure in meeting those standards.
- There are clear processes in place around confidential reporting 'whistleblowing' outlined in the Professional Standards Reporting Procedure. Staff are also able to report breaches confidentially to PSD.
- There are robust mechanisms in place with respect to the governance of complaints in Force. Complaints are managed in accordance with statutory guidance provided by the Independent Office for Police Conduct (IOPC).
- The Force has dedicated local resolution sergeants, embedded within local policing. Their purpose is to deliver learning from complaints back to the workforce thus creating a learning culture rather than a punitive one. Guidance around local resolutions is available on the intranet.
- Assurance reporting is submitted to the Joint Audit and Scrutiny Panel (JASP) on a regular basis relating to complaint recording and the nature of complaints.
- Bi-annually, a report on IOPC investigations is presented at the JASP to inform the OPCC of the Force's application of the IOPC Statutory Guidance.
- Standards are governed by the quarterly Organisation Risk, Learning, Standards and Integrity Board, chaired by the Deputy Chief Constable (DCC). Its remit is to provide a forum to discuss key areas of learning and identify emerging strategic opportunities and risks, whilst monitoring compliance with Force values.
- In the 2019 Her Majesty's Inspectorate of Constabulary and Fire and Rescue (HMICFRS) PEEL Inspection the Force were deemed to be 'good' in respect of 'How legitimately the Force treats the public and its workforce'.

- In an effort to ensure consistency and fair practice, the Professional Standards Department (PSD) are now responsible for monitoring Staff conduct. This allows parity on how cases are assessed; ensuring Staff and Officers are treated fairly and respectfully.
- All gross misconduct hearings are now held in public and the outcomes are published on the Force website.
- An Ethics Board has been established to consider and discuss ethical issues in an advisory and consultative capacity. It consider issues raised at the Organisational Risk and Learning Board and any issues which are referred from Officers, Staff or external groups.
- A procedure is in place for the monitoring of business interests and additional employment for Police Officers and Police Staff.
- Business Interests, Additional Employment and Notifiable Associations are reviewed annually within the Integrity Health check, this forms part of the PDR process.
- The Force have developed a matrix to assess the risk posed by reported notifiable association, this assists the Force in identifying those of greatest risk to the integrity of the Force.
- A Statement of Personal and Pecuniary Interests is completed as part of the Annual Governance Statement process by Chief Officers.
- A Register of Refused and Approved Business Interests is published on the Force website biannually; any changes are reported on a monthly basis to the Organisational Risk and Learning Board.
- A record of gifts gratuities and hospitality is published biannually on the Force website.
- The Chief Constable will ensure that financial affairs for their Force are properly administered having regard to value for money, probity, legality, and appropriate standards, with particular reference to the Financial Regulations and contract standing orders agreed by the PCC as set out in Part B of Joint Code of Corporate Governance and Working Together document.
- There are documented processes and controls in place around the Prevention of Fraud and Corruption in the Procurement Process to mitigate risks in relation to procurement fraud.
- The Force is compliant with the CIPFA statement on the Role of the Chief Financial Officer of the Police and Crime Commissioner and the Chief Finance Officer of the Chief Constable (2012), as per the CFO job description.

2.2 Principle B: Ensuring openness and comprehensive stakeholder engagement

- The Office of the Police and Crime Commissioner (OPCC) is accountable to local people and draws on this mandate to set and shape the strategic objectives for the Force area in consultation with the Chief Constable, taking into account the Strategic Policing Requirement.

- The Force have made a commitment to listening and engaging with communities and our partners to inform areas of focus and activity as part of the Neighbourhood Policing Strategy 2018.
- Consultation and engagement undertaken with local residents and business communities forms part of key decision making processes. Formal engagement mechanisms delivered in the community include Victim Satisfaction Surveys, Neighbourhood Watch Meetings, Neighbourhood priority surveys, Locality Boards, Neighbourhood engagement meetings, Key Individual Networks and Independent Advisory Groups.
- The Force Engagement Strategy is being revisited as part of the modernising Neighbourhood Policing Agenda.
- New Community Profiles are being developed to ensure a better understanding of local communities and from this Neighbourhood Police Inspectors (NPIs) have developed bespoke community engagement plans to ensure more effective and targeted community engagement.
- The Force has a strategic Independent Advisory Group (IAG) which represents different community groups across Nottinghamshire. They provide a service to the Force in three core areas; critical incidents, building trust and confidence and advising on strategies, policies and procedures. The Force has a many systems in place for the collection of local survey information that is used to shape the direction of service delivery.
- In accordance with the Freedom of Information (FOI) Act, the website is updated pro-actively with Force information in a FOI Disclosure Log. This ensures transparency and encourages increased confidence from and accountability to the public and stakeholders.
- Publication scheme monitoring, review and assurance is reported to the Joint Audit and Scrutiny Panel on an annual basis to provide a current Force position on the Publication Scheme Requirements. This report along with all other JASP reports are available to view on the OPCC website.
- The Force contributes to the OPCC's Annual Report to provide assurance on what has been delivered against the Police and Crime Plan.
- There are strong governance processes in place for the City partnerships. Each of the partnerships under the One Nottingham umbrella, including the Crime Drugs Partnership (CDP), have clear terms of reference including a defined purpose, arrangements for information sharing, community engagement, governance and finance.
- The CDP Plan 2015-20 sets out the overall aims and delivery and performance framework of the partnership to deliver the 'safer' agenda of the 'Nottingham Plan to 2020'. The Partnership Plan has been developed with regard to the priorities of the Police and Crime Commissioner.

- There is a robust governance framework in place to oversee the delivery of the Plan. This is directed by the Partnership Board, which provides strategic governance of the partnership.
- The three statutory Community Safety Partnerships (CSPs) are responsible for the delivery of local community safety strategies and action plans. The Safer Nottinghamshire Board (SNB) Delivery Groups support the SNB and CSPs to implement the community safety strategies.
- Each of the three CSPs in the County produces performance information on a monthly basis. This includes reporting on current performance against targets, comparison against most similar force peers and performance of Partnership Plus areas. The SNB Performance Group brings together the CSP Chairs to discuss performance risks and highlights.
- Section 22A of the Police Act 1996 provides for a collaboration agreement to be made between Police and Crime Commissioners or between Commissioners and Chief Officers from more than one Force area. There are a range of established collaborations in place for a number of specialist front line policing operations that provide services across the Midlands region, including Nottinghamshire. These arrangements are reviewed on a regular basis by respective Chief Constables and Police and Crime Commissioners.
- Operational Support was established in Force in May 2018 following withdrawal from EMOpSS.
- An annual Extraordinary Force Executive Board (E-FEB) is held which is attended by senior internal and external stakeholders, including the City and County Council to provide an open forum for decision making regarding business change proposals for the forthcoming financial year and beyond.

2.3 Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

- The Police and Crime Plan sets out the vision, values, strategic priorities and outcomes together with a performance framework in line with requirements under the Police Reform and Social Responsibility Act 2011.
- At a national level, the Force work to the SPR which is issued by the Home Office to articulate current national threats and the appropriate national policing capabilities required to counter those threats.
- The Police and Crime Plan is informed by the Police and Crime Needs Assessment (PCNA) which is used as a planning and priority setting tool. The document highlights key trends, issues, risks and threats in the crime community safety and criminal justice environment.
- The Force take an active part in working with the OPCC to refresh the Police and Crime Plan delivery plan each year in order to set out what activities will be undertaken to deliver the PCC's key strategic priority themes. Activities are broken down into further operational detail in the Force Delivery Framework.

- The strategic priorities set out in the Police and Crime Plan are aligned to the Force's Annual Departmental Assessment (ADA) business planning process.
- A report is submitted on a frequent basis to the Police and Crime Panel to provide an update against each of the strategic priority themes, this is made available on the Nottinghamshire County Council website.
- A Performance and Insight Report is provided to the Strategic Resources and Performance Meeting on a bimonthly basis to ensure that the Police and Crime Commissioner is aware of current performance in line with the strategic priority themes, as set out in the Police and Crime Plan.
- Collaboration agreements are in place to outline how business will be undertaken jointly in order to reduce cost, increase capability, and/or increase resilience to protect local people.
- All activity in response to audit and inspectorate recommendations is monitored via 4Action, an action management system. Progress against activity is reported to the Joint Audit and Scrutiny Panel on a quarterly basis.
- A Medium Term Financial Strategy builds on the proposed budget for 2019-20 and incorporates plans to meet changes in available financing with the need to meet current and future commitments.
- A regular capital report is provided to the Force Executive Board (FEB) and OPCC to provide an update on the Force's budgetary position and also to comply with good financial management and Financial Regulations. This is reviewed and updated regularly to remain adaptable for future requirements.
- An Equality Impact Assessment is undertaken to help the organisation to assess the likely positive and negative impact of changes on staff, service users, partners or communities.

2.4 Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

- There is a robust planning cycle in place which incorporates partnership, Force and OPCC strategic assessments, public consultation, refresh of the Police and Crime Plan and the Force Delivery Framework, departmental planning via Annual Departmental Assessments (ADAs) and review and update of the Medium Term Financial Strategy.
- The Force produces an annual strategic intelligence assessment which outlines the capacity and capability to meet its greatest threats including those outlined in the strategic policing requirements.
- The Medium Term Financial Strategy is a live document to facilitate the demands and changes that can occur within the Police so that we can remain on the front foot operationally. The budgeting and long term planning process is intrinsically linked to the business planning cycle to create a joined up approach identifying opportunities and risks that are present and on the horizon.

- HMICFRS 2019 PEEL Report recommended that the Force should improve its approach to planning within Information Services to ensure there is a clear vision and direction which links to operational planning. This is being addressed as an area for improvement.
- Each Head of Department completes an ADA as part of the annual planning cycle. The ADA is a planning tool used to assess current structure, processes and cost in light of the current operating context. Options for change are proposed which are aligned to the Strategic Priority Themes.
- Budget meetings with departmental heads take place following E-FEB to ensure future budgets account for any project savings or spend within the department.
- Business change remains responsive to threats and opportunities which present themselves throughout the year as part of the risk management process.
- Where a change proposal is approved at E-FEB, a comprehensive analysis of approved change proposals are progressed in the form of an options appraisal (business case) which is presented at the Futures Board for decision. The business case will indicate how intended outcomes would be achieved and any risks associated with those options.
- Business change continues to be assessed according to viability and desirability throughout the project lifecycle. Governance is flexible and responsive so that outputs can be adapted to changing circumstances.
- Projects have clearly defined benefits which are identified at business case stage, updated through project delivery and reviewed following closure of the project to ensure benefits are realised. Benefits are linked to the Strategic Priority Themes.
- Decisions for change are, in part, informed by the HMICFRS' Value for Money (VfM) Profile, which is published on an annual basis. The Force benchmarks its functions against others in its Most Similar Group (MSG) to determine whether VfM is being achieved.
- All business change is governed according to the Force Corporate Portfolio Management Office (PMO) Framework and Guidance which sets out in detail the governance framework, roles and responsibilities and project management methods in order to plan, delegate, monitor and control all aspects of the business change portfolio.
- The business change governance framework provides a robust reporting structure, which includes project boards, the Futures Board and the FEB. The framework ensures that oversight and scrutiny is carried out by the relevant authority in a proportionate manner, providing assurance that decisions are open and accountable and that public money is spent wisely.

- Decision making is recorded as part of minutes, action plans and decision logs. Key decisions from FEB are published on the Force Intranet under 'News'. This ensures the force's decision making processes are transparent.
- A forward plan is maintained to outline what information is required for each strategic meeting, the SRO and expected timescales.

Area for improvement: The Force should ensure that planning in Information Services is more closely aligned with strategic and operational planning and is able to optimise intended outcomes.

2.5 Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it

- The DCC chairs a Strategic Workforce Planning and Training Priorities Meeting. The purpose is to provide strategic overview and direction in regards to workforce planning, including establishment levels, workforce mix, skills and capabilities. The meeting also has the remit of determining and prioritising training and learning activities to ensure they are aligned to business and workforce planning.
- HMICFRS recommended within the 2019 PEEL Inspection Report that the Force needs to understand fully its workforce capabilities, to identify any gaps, and put plans in place to address them. This is being addressed as an area for improvement.
- The PDR process has recently been relaunched. Each individual will have three objectives linked to the Force strategic priorities, alongside three personal objectives, linked to the individuals own area of work and associated development. Compliance has been below expectation, this is being addressed as an area for improvement; going forward it is recommended that management information is made available to ensure completion.
- Individual training and development needs are assessed as part of the PDR process.
- A standard induction programme is in place for student Officers. Staff induction is tailored to the role and department to which the individual is recruited.
- The Force has embedded the CVF which aims to support all policing professionals, setting out nationally recognised behaviours and values. The six competencies and four values of the CVF are embedded into the Force's leadership development programme.
- The leadership development programme invests in the development of first and second line supervisors, it is also complemented by coaching, mentoring and 360 degree feedback.
- Officers and Staff progressing to a senior leadership are encouraged to undertake a 360 review to enable them to consider their own effectiveness as future leaders and identify areas for personal development.

- The NOPCC and Force operate under a comprehensive 'Joint Code of Governance and Working Together Agreement' which comprises of the scheme of consent, the Joint Code of Corporate Governance, Financial Regulations and Contract Standing Orders.
- The roles and authorities of the PCC, the Chief Constable and their respective officers are set out in the Joint Code of Corporate Governance and Working Together document. The document outlines how the parties will work together in cooperation to ensure that effective and efficient delivery of policing services. This was reviewed during 2018.
- The governance structure is underpinned by a statutory framework which incorporates the Police Reform and Social Responsibility Act 2011, the Policing Protocol Order 2011 and the Financial Management Code of Practice, amongst other legislation.
- The Scheme of Delegation sets out the delegation of responsibility from the PCC to his staff and delegation to the Chief Constable and his own staff in the exercise of their statutory responsibilities.
- Clear roles and responsibilities are delegated to Chief Officers. The Chief Financial Officer, as Section 151 Officer, has an up to date job description and person specification which outlines their responsibilities.
- The Force recognises and promotes the benefits of collaborative working and continue to work in a number of regional collaborations as well as local collaborations with Nottinghamshire Fire and Rescue and Local Authorities.

Area for improvement: The Force should undertake a full review of workforce capabilities to ensure capacity and capability to meet current and future demand.

Area for improvement: Produce meaningful management information on the completion of PDRs to enable Heads of Departments to ensure on-going compliance.

2.6 Principle F: Managing risks and performance through robust internal control and strong public financial management

- The Risk Management approach was redeveloped in 2018 for the Force to adopt a more sophisticated approach which links risks to our governance methods and internal audit processes.
- The Force and OPCC have agreed a joint policy for the management of risk, in line with the Cabinet Office approved Management of Risk (MoR) approach.

- A Strategic Risk Report is provided to the JASP and FEB regularly in order to keep them informed as to the level of strategic risk within the Force and OPCC and provide assurance as to the effectiveness of risk management arrangements.
- The quarterly Organisational Risk, Learning, Standards and Integrity Board provides an organisation wide forum for thematic leads and heads of department to discuss key areas of learning and identify any emerging strategic opportunities and risks. Business continuity is also managed within this forum.
- Regular reporting is made to JASP and FEB on business continuity, including progress made against the business continuity testing timetable and notes on forthcoming testing. JASP are also asked to identify any subject areas to be reported on where additional or in depth details is required to provide greater scrutiny and reassurance.
- A Performance and Insight Report is regularly presented to the Strategic Resources and Performance Meeting to ensure that the Police and Crime Commissioner is aware of current performance in line with the Police and Crime priorities. This report is made available on the OPCC website.
- Significant changes in service delivery are subject to a Post Implementation Review in order to identify lessons learned and whether benefits have been realised, including performance, cashable or non-cashable benefits, however none were scheduled or conducted in 2018-19.
- The Financial Performance and Insight Report, including revenue and capital budget monitoring are reported to the FEB on a monthly basis. It is also presented at the Strategic Resources and Performance quarterly meeting.
- The decision making protocol is illustrated in the joint Scheme of Delegation which is part of the Joint Code of Governance and Working Together document.
- A forward plan of 'Decisions of Significant Public Interest' is provided to the Police and Crime Panel on a regular basis in the interests of accountability and transparency, this is made available on the Nottinghamshire County Council website.
- In accordance with the Financial Management Code of Practice for the police service, issued by the Home Office, the PCC and the Chief Constable established a Joint Audit and Scrutiny Panel (The Panel) in 2013. The role of The Panel is to advise the PCC and Chief Constable on the adequacy of the corporate governance and risk management arrangements in place and the associated control environment, advising according to good governance principles and proper practices.
- JASP complies with best practice as outlined in Audit Committees: Practical Guidance for Local Authorities and the Police (CIPFA, 2013).
- The Panel also assist the OPCC and the Chief Constable in fulfilling their responsibility for ensuring value for money and they oversee an annual programme of scrutiny of key areas of policing activity on behalf of the OPCC.

- The Force's Financial Regulations are designed to establish overarching financial responsibilities, to confer duties, rights and powers upon the PCC, the Chief Constable and their statutory officers and to provide clarity about the financial accountabilities of groups or individuals. They apply to every member and officer of the service, and anyone acting on their behalf.
- The Annual Statement of Accounts is published on our website under 'what we spend' and includes accounting policies and also the report of the auditors.
- The Annual Audit letter is report to the JASP on an annual basis.
- The Treasury Management Strategy and annual report are reported annually to the JASP.
- Budget monitoring reports are presented to the Strategic Resources and Performance meeting on a quarterly basis.
- In compliance with CIPFA guidance, the OPCC and the Force have appointed a Head of Internal Audit. This role is contracted out to Mazars, who are responsible for the organisation's internal audit service, on behalf of the CFO, including drawing up the internal audit strategy and annual plan and giving the internal annual audit opinion.
- Internal Audit, Review and Inspection Monitoring and assurance and improvement outcomes are presented to the JASP at every meeting.
- Regular reporting is made to JASP on legislative compliance with the Freedom of Information Act and Data Protection Act legislation.
- Effective arrangements are in place to monitor risks arising from Brexit. The ACC chairs a regular Gold Group meeting.
- The 2017-18 Independent Auditor's Report on the Audit of Financial Statements noted that there were not adequate governance and monitoring arrangements in place to enable the successful delivery by Multi-Force Shared Service (MFSS) to Oracle Cloud Applications (Fusion), therefore failing to deliver value for money and effective delivery in support of strategic priorities. This is being managed as an area for improvement. Consultancy support was procured during 2018-19 to provide more robust governance and programme management arrangements in respect of Fusion. Despite this delivery of Fusion was further delayed, going live in April 2019. Close management of the situation continues with the DCC taking an active role as SRO for the Force, and is also now the chair of the management board. An improved process for disseminating information and approvals made by the Joint Oversight Committee are in place, where the Force is represented by the Police & Crime Commissioner for Nottinghamshire.

2.7 Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- The PCC and Chief Constable's functions are set out in the Police Reform and Social Responsibility Act 2011. The functions are undertaken in line with the Policing Protocol Order 2011 in order to achieve the outcomes of the Police and Crime Plan.
- Both the PCC and the Chief Constable have appointed Chief Financial Officers. The responsibilities of the CFO's for both the PCC and the Chief Constable are clearly set out in line with the Financial Management Code of Practice (Home Office, 2013).

- The JASP operates within the CIPFA guidance and in accordance with the Financial Management Code of Practice.
- A programme of internal audit is commissioned and undertaken which reflects published guidance and standards. This is available on the OPCC website.
- Progress reports against the Internal Audit Plan are submitted on a timely basis to the JASP along with the findings from audits completed to date.
- Police Officers, Police Staff operate within Force policies and procedures; the corporate governance framework; disciplinary regulations; codes of conduct and the Code of Ethics. Assurance is provided via the Force and OPCC governance framework.
- The Police and Crime Panel scrutinises the action and decision of the Police and Crime Commissioner and makes sure information is available for the public. The Force provides reports in accordance with the Police and Crime Panel work programme including specific focus on each of the seven Strategic Priority Themes included in the Police and Crime Plan.
- The Annual Governance Statement assesses the extent to which the organisation is applying the principles contained within the CIPFA framework. This is published for public scrutiny alongside the Statement of Accounts.
- The Force has a robust process to capture HMICFRS recommendations and track through their lifecycle to formulate the Audit and Inspection Report. This is prepared and presented to the JASP on a quarterly basis.
- The Force has an established reporting procedure for our response to HMICFRS recommendations to be received by the OPCC in line with the timescales dictated in the Police and Crime Bill.
- A policy and procedure framework is required to ensure that corporate documentation is reviewed on a timely basis, this is an area for improvement.
- Existing collaborations have an established supporting governance structure and formal Collaboration Agreements as per Section 22A of the Police Act 1996.

Area for improvement: Develop and maintain a robust policy and procedure framework, ensuring policies and procedures remain current to inform decision making.

2.8 Principle H: Report on an inspection visit to police custody suites

- The inspection was conducted jointly by HM Inspectorate of Prisons (HMIP) and HM Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) in October 2018, as part of their programme of inspections covering every police custody suite in England and Wales.

- The inspection assessed the effectiveness of custody services and outcomes for detained people throughout the different stages of detention. It examined the force's approach to custody provision in relation to safe detention and the respectful treatment of detainees, with a particular focus on vulnerable people and children.
- To aid improvement five recommendations were made to the force (and the Police and Crime Commissioner) addressing key causes of concern, and highlighted an additional 25 areas for improvement
- Recommendation 1: there were too many areas where the force was not meeting the requirements of legislation or guidance, notably codes C and G of the Police and Criminal Evidence Act codes of practice; this required immediate remedial action.
- Recommendation 2: the culture of the custody service was not effective in focusing on the fair and equitable treatment of all detainees; some custody staff took punitive actions against detainees that were not justified and potentially unfair.
- Recommendation 3: the arrangements for and staff knowledge of the recording and reporting of adverse incidents in custody were not adequate in ensuring that all incidents were identified appropriately and dealt with in line with legislative requirements.
- Recommendation 4: the governance and oversight of the use of force in custody were not adequate, data were unreliable and not all staff completed use of force forms. Some use of force was disproportionate to the risk or threat posed.
- Recommendation 5: there was a lack of appropriate care and focus on the safe release of detainees, including the most vulnerable; the pre-release arrangements were not adequate to ensure safe release.

Area for improvement: Leadership, accountability and partnerships.

Area for improvement: In the custody suite, booking in, individual needs and legal rights.

Area for improvement: In the custody cell, safeguarding and healthcare.

Area for improvement: Release and transfer from custody.

2.9 Principle I: Crime Data Integrity Inspection 2018

- The inspection by the HM Inspectorate of Constabulary and Fire & Rescue Services found that the force had improved its crime-recording processes since the 2014 report. It found improved the supervision of out-of-court disposals; training had been developed and provided on crime-recording for officers, supervisors and staff involved in making crime-recording decisions; high levels of recording accuracy for reported sexual offences; good crime-recording arrangements in respect of modern slavery crimes; fully implemented the recommendations set out in our 2014 report; and made good progress against a national action plan developed to improve crime recording by police forces.

- The inspection raised the concern that the force is failing to ensure it correctly records all violent crimes (in particular domestic abuse) reported to it. Officers and staff do not fully understand and apply the crime-recording rules when dealing with crimes such as harassment, malicious communications, common assault and public order offences. There is also limited supervision to correct these recording decisions at the earliest opportunity
- The recommendation is that the force should immediately take steps to identify and address gaps in its systems and processes for identifying and recording all reports of violent crimes (in particular those that are domestic abuse related); ensure that adequate supervision is applied to all crime-recording decisions made by officers and staff; and ensure that all identified crimes are recorded without delay and in any case within 24 hours. Within three months the force should provide crime-recording training for frontline officers to include the crime-recording rules for common assault, harassment, malicious communications and public order offences; and the standard of AVI that is required to cancel a recorded crime.

Area for improvement: improve the understanding and use by its officers and staff of the N100 classification, for those reports of rape which are not immediately recorded as a crime.

Area for improvement: improve how it collects diversity information from victims of crime and how it uses this to comply with its equality duty.

3.0 Chief Finance Officer Role

- The role of Chief Financial Officer (CFO) rests with the Head of Finance with effect from 1 April 2018.
- As a key member of the leadership team, the CFO helps to develop and implement strategy and resource and deliver the PCC's strategic objectives sustainably and in the public interest.
- The CFO is actively involved and able to bring influence to bear, on all business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered and aligned with the financial strategy.
- The CFO leads and encourages the promotion and delivery of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.
- The CFO and the DCC on behalf of the Chief Constable agree the Force's risk based Internal Audit Annual Plan for delivery each year and this is presented to the Joint Audit and Scrutiny Panel for comment. Delivery of the plan is via external engagement of an appropriately trained and experienced organisation, currently this is provided by Mazars. Award of the work was via a competitive tendering exercise.

- In respect of external audit, progress reports are provided to the Panel by the external auditors to provide a summary of the work they plan to undertake for the audit year, together with a high level assessment of the risks that have been considered as part of the initial planning process.
- The CFO is required to maintain continuous professional development to ensure they maintain knowledge, skills and experience to enable them to fulfil the duties and statutory obligations of the post.

4.0 Review of effectiveness

Nottinghamshire Police has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework. The review of effectiveness is informed by the work of the Chief Officer Team, the Heads of Departments and other senior managers within the Force who have responsibility for the development and maintenance of the systems of internal control. It is also informed by the reports of the Force's internal auditors and external inspectorates, such as HMICFRS.

Where weaknesses in internal controls have been identified, improvement actions have been established, which will be addressed during the forthcoming financial year. Outcomes will be monitored by the FEB and the Joint Audit and Scrutiny Panel, on a quarterly basis.

From the Internal Audit work undertaken in compliance with the Public Sector Internal Audit Standards (PSIAS) for the year ending 31 March 2019, our overall opinion is that generally adequate and effective risk management, control and governance processes were in place to manage the achievement of the organisation's objectives. We have, however, identified weaknesses in respect of Property Management, Health & Safety, GDPR and Management of MFSS Arrangements that require addressing.

5.0 Improvement actions

The review process to support the production of the Annual Governance Statement in 2018-19 identified a number of improvement actions, which are summarised below. These have been agreed with the respective Divisional and Departmental Heads to address weaknesses identified in the Force's systems of internal control. These issues are significant in that they cover a large proportion of the organisation's activities and/ or are key risk controls and therefore require a corporate solution.

Areas for improvement 2017-18

Identified improvement action(s):	Update	Lead Officer.
1. The Force should review its plan to ensure that by April 2018 it has achieved clearance for all those people that it is required to clear (Source: 2017-18 AGS and financial statements)	The PEEL Integrity report assessed that the Force is now compliant with the vetting requirement.	Det Supt Scurr
2. The Force should continue to undertake appropriate activities to understand fully its leadership capacity and capability, in order to identify any gaps, and put plans in place to address them (Source: 2017-18 AGS and financial statements)	A new leadership programme has been commissioned and was delivered during 2018-19 to address gaps in capacity and capability. This incorporates the CVF.	ACC Cooper
3. The Force should address governance and monitoring arrangements in respect of MFSS' delivery of Oracle Cloud Applications (Fusion), to ensure value for money and delivery in support of strategic priorities. (Source: KPMG 2017-18 Independent Auditor's Report on the Audit of Financial Statements)	<p>Consultancy support has been procured to provide more robust governance and programme management arrangements in respect of Fusion. Despite this delivery of Fusion was further delayed by a year, going live in April 2019. Close management of the situation continues with the DCC taking an active role as SRO. Financial performance of MFSS is still problematic with Oracle Cloud implementation costs being £1,900k higher than anticipated. The approval of this expenditure was made by the Joint Oversight Committee during 2018-19 and the Commissioner agreed to fund £1,400k of this overspend from reserves.</p> <p>The expected functionality of Fusion was not in line with the original scope, which has reduced the recurring revenue savings expected from implementing the project.</p>	DCC Barber

Areas for improvement 2018-19

Identified improvement action(s):	Lead Officer.
1. The Force should ensure that planning in Information Services is more closely aligned with strategic and operational planning and is able to optimise intended outcomes (section 2.4).	Ch Supt White/ Supt Antill
2. Undertake a full review of workforce capabilities to ensure capacity and capability to meet current and future demand (section 2.5).	Denise Hill
3. Produce management information on the completion of PDRs to enable Heads of Departments to ensure ongoing compliance (section 2.5).	Denise Hill
4. Develop and maintain a robust policy and procedure framework, ensuring policies and procedures remain current to inform decision making (section 2.7).	Ch Supt White
5. Undertake a full review to address the concerns and recommendations from the HM Inspectorate of Prisons and HM Inspectorate of Constabulary and Fire & Rescue Services (section 2.8).	DCC Barber
6. Develop a plan to ensure there is improved understanding and use by its officers and staff of the N100 classification, for those reports of rape which are not immediately recorded as a crime; and improve how it collects diversity information from victims of crime and how it uses this to comply with its equality duty (section 2.9).	DCC Barber

Internal Audit Annual Assurance 2018-19 Report - Areas of Limited Assurance

Limited Assurance:	Lead Officer.
1. The Force management of the MFSS arrangements.	DCC Barber
2. Health and safety.	DCC Barber
3. General Data Protection Regulations (GDPR).	DCC Barber
4. Property management.	DCC Barber

Further information and a full list of recommendations for the items of identified as limited assurance by the Mazars (internal auditors) can be found on the Nottinghamshire Police and Crime Commissioners website in the report to the Audit and Scrutiny Panel dated the 29th May 2019.

Chief Constable and Chief Finance Officer Declaration

We propose over the coming year to take steps to address the improvement actions identified above to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation as part of our next annual review.

Signed:

23 June 2019

C. Guildford
Chief Constable

Signed:

23 June 2019

M. Kimberley
Chief Finance Officer

FINANCIAL STATEMENTS



Comprehensive Income and Expenditure Statement (CIES)

The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation.

Precepts are made to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure Funding Analysis and the Movement in Reserves Statement.

2017-18 (Restated, see note 4)				2018-19		
Expenditure	Income (Note 13)	Net		Expenditure	Income (Note 13)	Net
£'000	£'000	£'000		£'000	£'000	£'000
232,116	(20,971)	211,145	Cost of Police Services	350,335	(14,027)	336,308
0	(227,509)	(227,509)	Funding from the Commissioner	0	(238,983)	(238,983)
232,116	(248,480)	(16,364)	Cost of Services	350,335	(253,010)	97,325
78,034	(5,565)	72,469	Financing and Investment (Income) and Expenditure	75,060	(21,387)	53,673
310,150	(254,045)	56,105	(Surplus) or Deficit on Provision of Services	425,395	(274,397)	150,998
		(165,866)	Other Comprehensive (Income) and Expenditure			68,796
		(109,761)	Total Comprehensive (Income) and Expenditure			219,794

Movement in Reserves Statement

The Movement in Reserves Statement shows the movement during the year on the different reserves held, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other 'unusable reserves'. The Chief Constable holds no usable reserves.

The Statement shows how the movements in reserves are broken down between gains and losses incurred in accordance with the Code and the statutory adjustments required to return to the amounts chargeable to Council Tax for the year.

Movement in Reserves	General Fund Balance	Unusable Reserves	Total Reserves
2018-19	£000	£000	£000
Balance at 31 March 2018	0	2,625,682	2,625,682
Movement in reserves during year			
(Surplus) or deficit on the provision of services	150,998	0	150,998
Other Comprehensive (Income) / Expenditure	0	68,796	68,796
Total Comprehensive Income and Expenditure	150,998	68,796	219,794
Adjustments between accounting basis and funding basis under regulations	(150,998)	150,998	0
Increase in year	0	219,794	219,794
Balance at 31 March 2019	0	2,845,478	2,845,478

Movement in Reserves (Restated, see note 4)	General Fund Balance	Unusable Reserves	Total Reserves
2017-18	£000	£000	£000
Balance at 31 March 2017	0	2,718,730	2,718,730
Restatement of Opening Balance	0	16,713	16,713
Restated Balance at 31 March 2017	0	2,735,443	2,735,443
Movement in reserves during year			
(Surplus) or deficit on the provision of services	56,105	0	56,105
Other Comprehensive (Income) / Expenditure	0	(165,866)	(165,866)
Total Comprehensive Income and Expenditure	56,105	(165,866)	(109,761)
Adjustments between accounting basis and funding basis under regulations	(56,105)	56,105	0
Decrease in year	0	(109,761)	(109,761)
Balance at 31 March 2019	0	2,625,682	2,625,682

Balance Sheet

The Balance Sheet gives a value of net worth and corresponding reserves at a particular moment in time. All reserves are unusable and reflect valuation estimates on pensions and employee holiday / time owed.

All non-current assets are owned by the Commissioner and all usable reserves are held by the Commissioner.

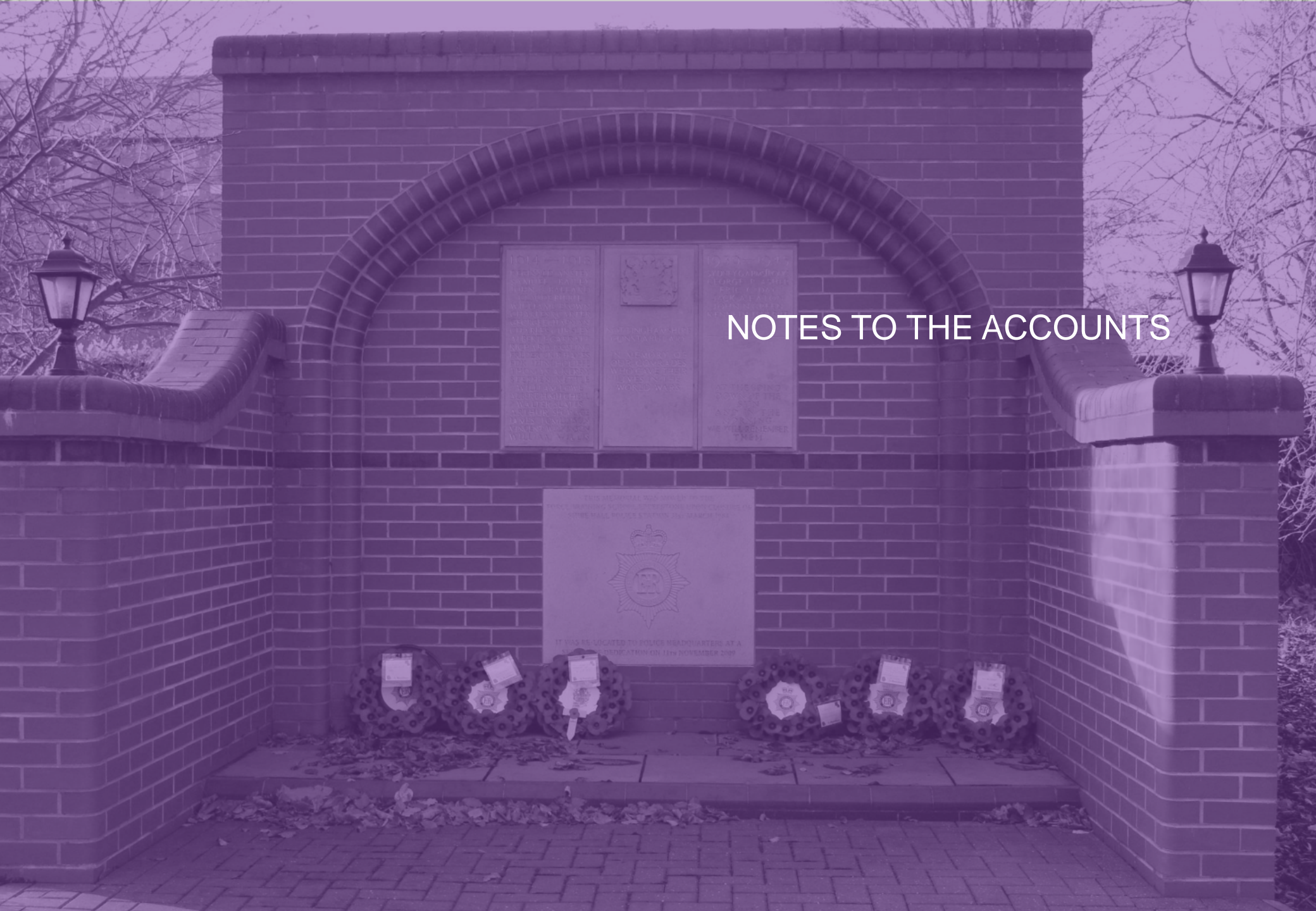
31 March 2018 (Restated, see note 4)		31 March 2019
£000		£000
(3,315)	Short-Term Creditors - Accumulated Absences	(3,469)
(3,315)	Current Liabilities	(3,469)
(2,622,367)	Other Long-Term Liabilities - Pension Liabilities	(2,842,009)
(2,622,367)	Long Term Liabilities	(2,842,009)
(2,625,682)	Net Assets	(2,845,478)
2,625,682	Unusable Reserves	2,845,478
2,625,682	Total Reserves	2,845,478

Cash Flow Statement

The Cash Flow Statement shows that there are no cash flows through the Chief Constable Entity.

2017-18		2018-19
£000		£000
56,105	Net Deficit on the Provision of Services	150,998
(56,105)	Adjustment to Surplus on the Provision of Services for Non-Cash Movements	(150,998)
0	Net cash flows from activities	0

NOTES TO THE ACCOUNTS



Notes to the Accounts including Accounting Policies

Note 1 – General Principles

The Commissioner is a separate entity to the Chief Constable and the relationship is clearly defined in the governance arrangements. The Commissioner is the lead controlling influence in the Group.

The Chief Constable employs staff and officers to provide the policing service in Nottinghamshire and in the achievement of the Commissioner's Plan. The legal status has the Commissioner as the source of transactions and the reality of this is borne out through the level of control exerted.

Annual Statement of Accounts are required to be published under the Accounts and Audit Regulations 2011, in accordance with proper accounting practices.

These practices primarily comprise of the Code of Practice on Local Authority Accounting in the United Kingdom 2018-19 (The Code) and the Best Value Accounting Code of Practice 2018-19, supported by International Financial Reporting Standards (IFRS).

The Accounts have been prepared on a 'going concern' basis. Under The Act, The Chief Constable and the Commissioner are separate 'Corporation Sole' bodies. Both are required to prepare separate Statement of Accounts.

Note 2 – Accruals of Income and Expenditure

Revenue is measured at fair value in the year to which it relates, and not when cash payments are made or received. All the expenditure is paid for by the Commissioner, but recognition in the Group and the Chief Constables accounts is based on the economic benefit of resources consumed.

In particular:

- Fees, charges and rents due are accounted for as income at the date of supply.
- Supplies are recorded as expenditure when they are used.
- Expenditure in relation to services received is recorded as services are received, rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for as income or expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where debts are doubtful, the debt is written off by a charge to the CIES.

Note 3 – Exceptional Items

There are no exceptional items applicable in the year.

Note 4 – Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

During the audit of the draft statements it was discovered that non-material errors had been made in the accounts data disclosed for 2017-18. These have been corrected and there are no material issues.

There have been no changes in Accounting Policies, applicable to the Chief Constable in the year.

In applying accounting policies, the Chief Constable has had to make certain judgements about complex transactions or those involving uncertainty about future events. There are no critical judgements made in the Statement of Accounts.

The largest area of estimation included within the accounts is in staff related costs. Accruals for overtime, bonuses, early retirement costs and other one-off payments have been checked retrospectively and found to be reasonable.

Note 5 – Charges to the CIES for Non-Current Assets

Although the Chief Constable does not directly hold any non-current assets, a charge for depreciation is included as a proxy for using those assets.

Note 6 – Government Grants and Contributions

All grants, third party contributions and donations are received by the Commissioner.

Note 7 – Allocation of Costs

The charges to the Comprehensive Income and Expenditure Account reflect the way management decisions are made.

The basis of splitting costs between The Commissioner and the Chief Constable for revenue is based on operational activity of the Chief Constable.

All assets and liabilities belong to the Group apart from the provision for accumulated absences and pension liabilities that relate for the officers and staff that report to the Chief Constable.

The Chief Constable is therefore a single service entity.

Note 8 – Joint Operations & Associate Entities

These are accounted for in accordance with IAS 31 - Interests in Joint Ventures, according to agreed proportions of use. They are all governed by Section 22 Agreements.

The cost relating to these activities are shown within the accounts. Full details are included within the Group Accounts.

The OPCC's share of Joint Operations (JO's) is as follows:

Ownership	Arrangement	2018-19		
		Expenditure	Income	Net
%		£000	£000	£000
27.30%	EM Legal Services	493	(479)	14
50.00%	EM Strategic Commercial Unit	541	(534)	7
27.30%	EM Major Crime	212	(220)	(8)
27.30%	EM Serious Organised Crime	5,252	(4,893)	359
34.90%	EM Criminal Justice	227	(231)	(4)
34.90%	EM Operational Support Services	171	(224)	(53)
27.30%	EM Occupational Health Unit	459	(457)	2
27.30%	EM Forensics	2,301	(2,258)	43
31.42%	EM Learning & Development	803	(782)	21
31.04%	Multi Force Shared Service (MFSS)	2,244	(2,244)	0
22.60%	Emergency Services Network (ESN)	121	(181)	(60)
		12,824	(12,503)	321

The OPCC does not have any Associate Entities in 2018-19.

Note 9 – Provisions

Provisions are made where an event has taken place that gives a legal or constructive obligation that probably requires settlement by transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Note 10 – VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

Note 11 – Resources used in Provision of Police Services

Although all transactions during the year are solely within the Accounts of the Commissioner and all assets are owned and controlled by the Commissioner, the Chief Constable uses resources to provide policing.

It includes the cost of depreciation on assets owned as a proxy for the rental value. It includes all adjustments required under IFRS for accrued employee benefits and pension costs.

Note 12 – Expenditure Funding Analysis

This statement shows how annual expenditure is used and funded from annual resources (government grants and Council Tax).

This is compared with the CIES which includes economic resources consumed or earned in accordance with generally accepted accounting practices.

2017-18 (Restated, see note 4)				2018-19		
Net Expenditure Chargeable to the General Fund £000	Adjustments £000	Net Expenditure in the CIES £000		Net Expenditure Chargeable to the General Fund £000	Adjustments £000	Net Expenditure in the CIES £000
227,509	(16,364)	211,145	Cost of Police Services	238,983	97,325	336,308
(227,509)	0	(227,509)	Funding from the Commissioner	(238,983)	0	(238,983)
0	(16,364)	(16,364)	Net Cost of Services	0	97,325	97,325
0	72,469	72,469	Other (Income) and Expenditure	0	53,673	53,673
0	56,105	56,105	(Surplus) or Deficit on Provision of Service	0	150,998	150,998

Note 12 – Expenditure Funding Analysis - continued

Further Analysis			
2018-19	Net Pensions Statutory Instruments £000	Other Statutory Adjustments £000	Total Adjustments £000
Cost of Police Services	97,172	153	97,325
Net Cost of Services	97,172	153	97,325
Other Income and Expenditure	53,673	0	53,673
Difference between the Statutory Charge and the (Surplus) or Deficit in the Comprehensive Income and Expenditure Statement	150,845	153	150,998

2017-18			
Cost of Police Services	(16,336)	(28)	(16,364)
Net Cost of Police Services	(16,336)	(28)	(16,364)
Other Income and Expenditure	72,469	0	72,469
Difference between the Statutory Charge and the (Surplus) or Deficit in the Comprehensive	56,133	(28)	56,105

The Net Change for the Pensions Adjustments in 2018-19 is the replacement of pension contributions with IAS 19 pension related expenditure and income. This is the current service costs and past service costs.

For other income and expenditure this is the net interest on the defined benefit liability, which is charged to the CIES.

Other Differences – represents the difference in accumulated absences charged to the CIES and amounts paid for taxation purposes (being accrued leave).

Note 13 - Income

Credited to Services		
2017-18 £000		2018-19 £000
(5,883)	Partnership and Joint Controlled Operations	(2,175)
(1,858)	PFI Grant	(1,858)
(3,002)	Recharge of Officers	(2,142)
(10,228)	Other Income	(7,852)
(20,971)	Total	(14,027)

Note 14 – Income and Expenditure Analysed by Nature

2017-18		2018-19
£000	Nature of Expenditure or Income	£000
(20,971)	Service Income	(14,027)
191,945	Employee Expenditure	308,216
40,171	Running Expenses	42,119
(227,509)	Income from Commissioner	(238,983)
(5,565)	Pension Interest Income	(21,387)
78,034	Pensions Interest Payment	75,060
56,105	(Surplus) or Deficit for Year	150,998

Note 15 – External Audit Costs

Ernst and Young LLP are the appointed external auditors.

The cost was £0.012m (£0.015m in 2017-18).

Note 16 – Defined Benefit Pension Scheme

The employer makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the value of this is included within the CIES. The total value of the liability is carried on the Balance Sheet. The statutory arrangements ensure that funding will meet payments. Actuarial gains and losses are charged to the Pension Reserve.

Full pensions notes are included within the Group accounts. Summary information relating to the Chief Constable entity is included here. The Chief Constable information is extracted on a pro rata basis.

Employees are members of two separate defined benefits pension schemes providing retirement lump sums and pensions, earned whilst employed by the Group. There is a scheme for Staff and one for Officers.

The Local Government Pensions Scheme:

The Local Government Pensions Scheme (LGPS) for Staff is administered by Nottinghamshire County Council. This is a funded scheme, meaning that the Group and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets. This scheme is a multi-employer scheme and the underlying assets and liabilities cannot be directly identified with individual employers. Therefore assets and liabilities are incorporated within these accounts on an apportioned basis at fair value. The figures are calculated by Barnett Waddingham (Actuaries), based on membership data as at 31 March 2016 for members receiving funded benefits and as at 31 March 2014 for any members receiving unfunded benefits. This has then been rolled forward to reflect the position as at 2019.

The Police Pension Scheme:

The Police Pension Scheme for Police Officers is an unfunded scheme, meaning that there are no investment assets built up to meet the pension liabilities and cash has to be generated to meet actual pension payments as they eventually fall due. Under the Police Pension Fund Regulations 2007, the Group must transfer amounts to reduce the balance on the Pension Fund to zero. This is via the Pension Top-up grant from the Home Office. Conversely a surplus would be paid over. Employee's and employer's contribution levels are based on percentages of pensionable pay set nationally by the Home Office and subject to triennial revaluation by the Government Actuary's Department. The figures are based on a detailed valuation using information as at 31 March 2016.

Note 16 – Defined Benefit Pension Scheme

When assessing the potential implications of McCloud on the IAS19 liabilities, the actuary has considered those members with benefits in the 2015 scheme who were former members of the 1987 and 2006 schemes. The actuary has calculated the additional liability arising had these members not ceased to accrue benefits in the 1987 and 2006 schemes on 1 April 2015 (or after this date if their start date in the 2015 Scheme was tapered) and had continued instead to accrue final salary benefits in the 1987 and 2006 Schemes. The actuary has also included the impact for those who retired after joining the 2015 Scheme. Whilst members who left the service over this period and took deferred benefits were considered, the actuary concluded the effects are not material. Using these assumptions the actuary has estimated the potential increase in scheme liabilities for Nottinghamshire to be approximately 5.4% or £120m of pension scheme liabilities. This increase is reflected in the IAS19 Disclosure as a Past Service Cost.

The actuary has commented that the additional costs emerging are sensitive to the underlying assumptions to roughly the same extent as the other figures calculated as part of the accounting process. Hence, even if the assumptions underlying the accounting calculations were different, the actuary would still expect the potential additional costs in relation to McCloud to be broadly similar in magnitude to those shown above. The impact of an increase in scheme liabilities arising from McCloud/Sargeant judgment will be measured through the pension valuation process, which determines employer and employee contribution rates. The next Police Pension valuation is due to take place in 2020 with implementation of the results planned for 2023-24 and forces will need to plan for the impact of this on employer contribution rates alongside other changes identified through the valuation process.

The impact of an increase in annual pension payments arising from McCloud/Sargeant is determined through The Police Pension Fund Regulations 2007. These require a police authority to maintain a police pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the police pension fund does not have enough funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the police authority in the form of a central government top-up grant.

2017-18		Pension Scheme Comprehensive Income and Expenditure Statement	2018-19	
LGPS £000	Police £000		LGPS £000	Police £000
12,610	37,330	Current service cost	12,956	38,110
81	0	Admin Expense	90	0
57	1,660	Past service cost	3,098	113,900
0	0	(Gain) / loss from curtailments	0	0
4,139	68,330	Net interest expense / (income)	(9,337)	63,010
16,887	107,320	Total charged to Deficit on Provision of Services	6,807	215,020
		Other Costs – Remeasurement of the defined benefit liability		
0	0	Return on plan assets (exc the amount included in the net interest expense)	0	0
0	(142,220)	Actuarial gains – experience	0	(6,700)
0	(83,260)	Actuarial gains arising on changes in demographic assumptions	(21,145)	0
(15,446)	75,060	Actuarial (gains) and losses arising on changes in financial assumptions	21,601	75,040
1,441	(43,100)	Total charged to the Comprehensive Income and Expenditure Statement	7,263	283,360

2017-18		Pension Fund Movement in Reserves Statement	2018-19	
LGPS £000	Police £000		LGPS £000	Police £000
(16,887)	(107,320)	Reversal of net charges made to the (Surplus) or Deficit on the Provision of Services	(6,807)	(215,020)
		Actual amount charged against the general fund balance for pensions in the year:		
5,104	0	Employers' contributions payable to the scheme	5,682	0
0	62,970	Retirement benefits payable to pensioners	0	65,300

2017-18		Pension Fund Balance Sheet	2018-19	
LGPS £000	Police £000		LGPS £000	Police £000
(351,214)	(2,484,500)	Present value of the defined obligation	(371,143)	(2,702,560)
213,346	0	Fair value of plan assets	231,694	0
(137,868)	(2,484,500)	Value of Assets / (Liabilities)	(139,449)	(2,702,560)
(137,868)	(2,484,500)	Net (liability) / assets arising from the defined obligation	(139,449)	(2,702,560)

Note 17 – Officers' Remuneration

2018-19							
Officers Remuneration 2018-19	Note	Salary, Fees & Allowances (Note 1) £	Bonus £	Expenses Allowances (Note 2) £	Compensation for Loss of Office £	Pension Contribution £	Total £
Chief Constable – C Guildford		159,313	0	14,196	0	36,575	210,084
Deputy Chief Constable – R Barber	5	131,754	0	11,321	0	12,979	156,054
Assistant Chief Constable – S Cooper		106,042	0	7,588	0	25,662	139,292
Assistant Chief Constable – S Prior	3	60,154	0	2,640	0	11,772	74,566
Assistant Chief Constable – K Meynell	4	67,681	0	4,451	0	13,500	85,632
Chief Finance Officer – M Kimberley		63,990	0	602	0	8,531	73,123
TOTAL CHIEF CONSTABLE		588,934	0	40,798	0	109,019	738,751

Note 1: Salary, Fees and allowances includes Rent Allowance, Housing Allowance, Compensatory Grant, Honoraria and Compensation for Loss of Office.

Note 2: Expenses Allowances include taxable expenses such as mileage, car allowances, medical expenses and mortgage interest payments relating to relocation.

Note 3: Assistant Chief Constable retired 9 September 2018

Note 4: Assistant Chief Constable 6 August 2018

Note 5: Deputy Chief Constable opted out of pension scheme 30 years 4 September 2018

Note 17 – Officers' Remuneration

2017-18							
Officers Remuneration 2017-18	Note	Salary, Fees & Allowances (Note 1) £	Bonus £	Expenses Allowances (Note 2) £	Compensation for Loss of Office £	Pension Contribution £	Total £
Chief Constable – C Guildford		156,436	0	12,464	0	36,004	204,904
Deputy Chief Constable – R Barber	3	122,743	0	6,788	0	28,391	157,922
Assistant Chief Constable – S Cooper	4	92,359	0	6,117	0	22,004	120,480
Assistant Chief Constable – S Prior		103,916	0	3,225	0	25,148	132,289
Assistant Chief Officer – Finance & Resources	5	95,349	0	5,435	0	18,879	119,663
Director of Human Resources	5	100,385	0	8,335	0	17,683	126,403
Director of Information Services & IT	5,6,7	49,485	0	6,618	0	6,275	62,378
TOTAL CHIEF CONSTABLE		720,673	0	48,982	0	154,384	924,039

Note 1: Salary, Fees & Allowances include Rent Allowance, Housing Allowance, Compensatory Grant, Honoraria and Compensation for Loss of Office

Note 2: Expenses Allowances include taxable expenses such as mileage, car allowances, medical expenses and mortgage interest payments relating to relocation

Note 3: Deputy Chief Constable was appointed 17 April 2017

Note 4: Assistant Chief Constable was appointed 5 April 2017

Note 5: This is the total earned. The costs are apportioned between Nottinghamshire, Northamptonshire and Leicestershire Police

Note 6: Includes Market Rate Premium

Note 7: Director of Information Services and IT resigned 15 September 2017

The table below does not include the senior officers in the previous tables.

Employees Remuneration over £50,000		
	2017-18	2018-19
£50,001 to £55,000	161	174
£55,001 to £60,000	89	96
£60,001 to £65,000	27	30
£65,001 to £70,000	8	5
£70,001 to £75,000	10	8
£75,001 to £80,000	6	8
£80,001 to £85,000	6	9
£85,001 to £90,000	1	2
£90,001 to £95,000	1	1
£95,001 to £100,000	0	1
Total	309	334

Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. This includes salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars).

An accrual is made for the cost of holiday entitlements or any form of leave, (e.g. time off in lieu earned, but not taken before the year-end), which an employee can carry forward into the next financial year.

The accrual is made at the payment rates applicable in the following accounting year, being the period in which the employee takes the benefit. The amount included on the Balance Sheet is £0.2m (£1.1m 2017-18).

Termination Benefits

Termination benefits are payable as a result of a decision to terminate an employee's employment before the normal retirement date or an acceptance of voluntary redundancy. These are charged to the CIES when the Group is demonstrably committed to the decision.

20 contracts were terminated during the year (9 in 2017-18), incurring costs of £0.378m (£0.209m in 2017-18), of which £0.145m was for pension strain.

Other departures agreed cover voluntary redundancies and compromise agreements. All of the costs were included within the CIES. There were no material payments in relation to injury awards during the year ended 31 March 2019.

Exit Packages								
Exit package cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band (£000)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
£0 - £20,000	5	7	1	8	6	15	67	101
£20,001 - £40,000	2	2	0	1	2	3	67	98
£40,001 - £60,000	0	0	0	1	0	1	0	49
£60,001 - £80,000	1	0	0	0	1	0	75	0
£80,001 - £100,000	0	0	0	0	0	0	0	0
£100,001 - £150,000	0	0	0	1	0	1	0	130
Total cost included in bandings all included within the CIES	8	9	1	11	9	20	209	378

Note 18 – Related Parties

The Chief Constable is required to disclose material transactions with related parties. These are bodies or individuals that have the potential to control or influence the organisation or vice versa. Disclosure of these transactions allows transparency to the extent that the Chief Constable might have been constrained in its ability to operate independently, or might have secured the ability to limit another party's ability to bargain freely.

The Commissioner as the parent corporation asserts a significant influence over the Chief Constable.

Central Government has significant influence over the general operations of the Chief Constable, as it is responsible for providing the statutory framework within which it operates.

Senior managers complete a declaration of personal interests because they influence decision making.

Joint arrangements and collaborations are areas where significant influence can be exerted by all parties.

Other Local authorities with whom partnership working is important, for instance within the area of anti-social behaviour may be an influencing factor.

Note 19 – Contingent Liabilities

A contingent liability arises where a past event gives a possible obligation which depends on the outcome of uncertain future events not wholly in the control of the Chief Constable/Group. As usable reserves/liabilities are met by the Group such liabilities are not recognised in the Chief Constables accounts.

Contingent liabilities also arise in circumstances where a provision or reserve would otherwise be made, but there is not the level of certainty on either likelihood or value. Contingent liabilities are not recognised in the Balance Sheet.

An earmarked reserve for Allard is held within the Group as the Chief Constable

is wholly owed by the parent and does not have any useable reserves.

Any liabilities arising would be fully met by The Commissioner and Group.

Note 20 – Reserves

These accounts do show unusable reserves such as pensions and accumulated absences.

However, as all the assets are held solely in the Group accounts, where a useable reserve is recognised, hence are therefore only shown in the Group accounts. As such no useable reserves are held by the Chief Constable.

Note 21 – Accounting Standards Issued, Not Adopted

There are no Accounting Standards that have been issued but not yet adopted, that need to be disclosed in these accounts.

Note 22 – Events after the Balance Sheet Date

Events taking place after the date of the authorisation for issue are not reflected in the Statement of Accounts. Since putting the statements together and the delay in audit, the following has now occurred:

As at 31 December 2019 China had alerted the World Health Organisation (WHO) of several cases of an unusual form of pneumonia occurring in Wuhan.

Following this and a substantial increase in infections, on 11th March 2020 the WHO declared the severe acute respiratory syndrome coronavirus (Covid-19) a pandemic. The number of infections within the UK increased during March 2020 and by late March the Government had declared a shutdown which impacted almost all UK operations

in an unprecedented manner.

The financial and social outcomes of this are not yet fully understood, however, it is anticipated that the condition will exist for the short to medium future and that it will have a significant impact upon the UK and global economy.

Note 22 – Events after the Balance Sheet Date (continued)

As the condition did not exist at the year end, this is therefore a non-adjusting event for which a limited estimate of its financial effect on the reporting entity can be made as at 31 March 2019, particularly with regards to financial impact for 2019/20 and future years, and asset impairments and pension valuations as at the balance sheet date.

As at the end of May 2020, the cost of COVID-19 stood at £128k, which included £31k falling in 2019/20 which contributed to the minor in-year overspend. The cost projections have been reviewed on a weekly basis throughout the crisis and will continue to be monitored closely over the coming months as the country moves further away from the peak of infection and into the 'new normal'. Whilst costs continue to be incurred and there is expected to be higher levels of expenditure on PPE etc. into the future, currently estimated to be £320k. There is no expectation that these will cause concerns with regard to ongoing financial viability of Nottinghamshire Police.

There is sufficient capacity built into the Reserves Strategy to meet the financial pressures should budgeted contingencies be exceeded. This position will be kept under close review.



GLOSSARY

GLOSSARY

ACCOUNTING PERIOD	ACCOUNTING POLICIES	ACCRUALS
The period of time covered by the accounts, normally a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.	These are a set of rules and codes of practice used when preparing the accounts.	Sums included in the final accounts to recognise revenue and capital income and expenditure earned or incurred in the financial year, but for which actual payment had not been received or made as at 31 March.
ACT	ACTUARIAL GAINS AND LOSSES	AUDIT OF ACCOUNTS
The Police Reform and Social Responsibilities Act 2011.	For a defined benefit pension scheme, the changes in actuarial surpluses or deficits that arise because: Events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses); or the actuarial assumptions have changed.	An independent examination of the Force's financial affairs.
BALANCE SHEET	BUDGET	CIPFA
A statement of the recorded assets, liabilities and other balances at the end of the accounting period.	The forecast of net revenue and capital expenditure over the accounting period.	The Chartered Institute of Public Finance and Accountancy.

CODE		COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CIES)	CONSISTENCY
The CIPFA Code of Practice on Local Authority Accounting governs the content of these accounts.		The account of the Force that reports the net cost for the year of the functions for which it is responsible and demonstrates how that cost has been financed from precepts, grants and other income.	The concept that the accounting treatment of like items within an accounting period and from one period to the next are the same.
CREDITOR	CURRENT SERVICE COST (PENSIONS)		DEFINED BENEFIT PENSION SCHEME
Amount owed by the Force for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.	The increase in the present value of a defined benefits pension scheme's liabilities, expected to arise from employee service in the current period.		Pension schemes in which benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.
DEPRECIATION	DISCRETIONARY BENEFITS (PENSIONS)		EVENTS AFTER THE BALANCE SHEET DATE
The measure of the cost of wearing out, consumption or other reduction in the useful economic life of the Force's fixed assets during the accounting period, whether from use, the passage of time or obsolescence through technical or other charges.	Retirement benefits, which the employer has not legal, contractual or constructive obligation to award and are awarded under the Authority's discretionary powers such as the Local Government (Discretionary Payments) Regulations 1996.		Events after the Balance Sheet date are those events, favourable or unfavourable, that occur between the Balance Sheet date when the Statement of Accounts is authorised for issue.

EXPECTED RETURN ON PENSION ASSETS	GOING CONCERN	GOVERNMENT GRANTS
For a funded defined benefit scheme, this is the average rate of return, including both income and changes in fair value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.	The concept that the statement of Accounts is prepared on the assumption that the Force will continue in operational existence for the foreseeable future.	Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the Force. These grants may be specific to a particular scheme or may support the revenue spend of the Authority in general.
GROUP	IFRS	INTEREST COSTS (PENSION)
Nottinghamshire Office of the Police and Crime Commissioner and its Group.	International Financial Reporting Standards are developed by the International Accounting Standards Board (IASB) and regulate the preparation and presentation of Financial Statements. Any material departures from these Standards would be disclosed in the notes to the Accounts.	For a defined benefit scheme, the expected increase during the period of the present value of the scheme liabilities because the benefits are one period closer to settlement.
MATERIALITY	MINIMUM REVENUE PROVISION (MRP)	PAST COSTS (PENSIONS)
The concept that the Statement of Accounts should include all amounts which, if omitted, or mis-stated, could be expected to lead to a distortion of the financial statements and ultimately mislead a user of the accounts.	The minimum amount which must be charged to the revenue account each year in order to provide for the repayment of loans and other amounts borrowed by the Force.	For a defined benefit pension scheme, the increase in the present value of the scheme liabilities related to the employee service in prior periods arising in the current period as a result of the introduction of, or improvement to retirement benefits.

PRIOR YEAR ADJUSTMENT	REMUNERATION	REVENUE EXPENDITURE
<p>Material adjustments applicable to previous years arising from changes in accounting policies or from the correction of fundamental errors. This does not include normal recurring corrections or adjustments of accounting estimates made in prior years.</p>	<p>All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as those sums are chargeable to UK income tax) and the money value of any other benefits. Received other than in cash. Pension contributions payable by the employer are excluded.</p>	<p>The day-to-day expenses of providing services.</p>



Annual Accounts 2018-19

Nottinghamshire Police & Crime Commissioner and Group





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COMMISSIONER'S FOREWORD

COMMISSIONER'S FOREWORD

The past year has seen continued improvement and success.

This was confirmed in the most recent PEEL (Police Effectiveness, Efficiency, and Legitimacy) Inspection by HMICFRS, which awarded Nottinghamshire Police an overall 'Good' grade.

Highlighting the improvements, HMI Zoe Billingham said: "I am encouraged by the progress that Nottinghamshire Police has made over the past year. I am confident that the force will continue to make improvements in the year ahead".

These improvements have undoubtedly been helped along by the recruitment programme that has seen our numbers steadily rising again after years of cuts. My budget has allowed for 2,040 police officers by the end of the coming year, helped by careful planning, workforce reorganisation and of course the increased levy from the police precept on the council tax.

In 2017-18 the Government increased the amount that could be raised via the precept to £12 per annum for an average (Band D) property. This allowed us to boost the 2018-19 recruitment programme and simultaneously seek a more representative workforce.

In response to repeated and increasingly powerful arguments for additional police funding, in its financial settlement for 2018-19 the Government raised the ceiling on the precept once again, meaning that a Band D property will pay an additional £24 per annum

towards policing.

The increased financial freedom and the promise of a two-year settlement brought additional benefits, enabling longer-term planning and the confidence to make change defining-decisions. New, additional officers are being seen on the streets of Nottinghamshire and we are getting to grips with crimes such as burglary and robbery. There is a specialist team to tackle knife crime. Police officers are back in schools. There is much to be proud of.

But, as always, there is more that can, and should, be done. I'm pleased to see our relationships with our partners, particularly those in blue light services, becoming closer. I welcomed the legislation that allows a Police and Crime Commissioner to sit on the Fire Authority, because as I have repeatedly made clear, while I have no wish to take governance responsibility for another service, I firmly believe it's possible to bring about integration without taking control.

The decision to create a joint Police and Fire & Rescue Headquarters on the Sherwood Lodge site epitomises our approach and will create a modern, efficient working environment fit for many years to come.

In addition, work has now begun on the new Custody Suite to replace the outdated and inefficient Bridewell. The new building will provide a much-improved environment for all users and improve efficiency allowing officers to return to public facing duties. Constructed



using modern materials and the latest technology, the building will deliver reductions on both running costs and environmental impact.

Looking ahead, there are plans in place to consolidate our improvements and build upon these still further. This year's welcome increase in funding was absolutely necessary, but won't solve all our challenges. There will still be tough decisions to be made.

I know that people want to see more officers out and about in communities. We all want to feel safe, and be safe, on the streets and in our neighbourhoods. That's why we must continue to address the issues that concern people most and that's why we will redouble our efforts to secure a fair funding deal.

Paddy Tipping
Nottinghamshire Police and Crime
Commissioner

COMMISSIONER'S FOREWORD





**WRITTEN STATEMENT AND
CHIEF FINANCE OFFICER'S
NARRATIVE REPORT**

CHIEF FINANCE OFFICER'S NARRATIVE REPORT

NOTTINGHAMSHIRE

Nottinghamshire is a diverse county. It has a mixture of affluent communities and those developing from being former mining areas. The County's major urban area of the City and surrounding conurbation: this is mainly in the south with the majority of the north and east of the County being rural.

There is a population of approximately 1.1m within the City and County.

The majority of properties across the City and County fall within Council Tax bands of A and B.

Nottinghamshire is one of five regional forces in the East Midlands and works closely with the other four to provide a seamless and efficient service.

Nottinghamshire also collaborates with other forces for the provision of transactional services relating to Human Resources, Payroll and Finance.

Central Government funding provides the Commissioner with approximately 66% of the funding required to police Nottinghamshire. The remainder is met from local council tax payers.

For 2018-19 the Government Grant was maintained at £134.0m and a two year settlement was offered, providing national efficiency targets were achieved. For 2018-19 precept freedoms to raise council tax by £12pa (Band D equivalent) were given.

The Force still needed to achieve savings of £5.9m to balance the budget. Whilst those efficiencies have been met other costs have been incurred resulting in an overspend position of £0.9m.

Brexit has had a significant impact on Government resources and the planned Comprehensive Spending Review is unlikely to take place in 2019-20. The existing funding formula has been in place since 2005 and despite occasional "tweaks" has never been fully implemented.

Further impacts of Brexit on public spending remain uncertain and therefore unquantifiable.

GOVERNANCE

The Commissioner is responsible for the totality of policing within the policing area; with operational policing being the responsibility of the Chief Constable.

The Commissioner is also responsible for ensuring that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. To discharge this accountability the Commissioner and senior officers must put in place proper procedures for the governance and stewardship of the resources at their disposal.

The annual review of Governance and Internal Control is included within the arrangements for producing the Annual Governance Statement. This also includes the governance arrangements of the Chief Constable.

PRIORITIES

Protecting People from Harm

Helping and Supporting Victims

Tackling Crime and Antisocial
Behaviour

Transforming Services and
Delivering Quality Policing

PERFORMANCE

Achievements 2018-19

Over the last year numerous strategic activities were undertaken to help achieve the Commissioners objectives. A few examples include:

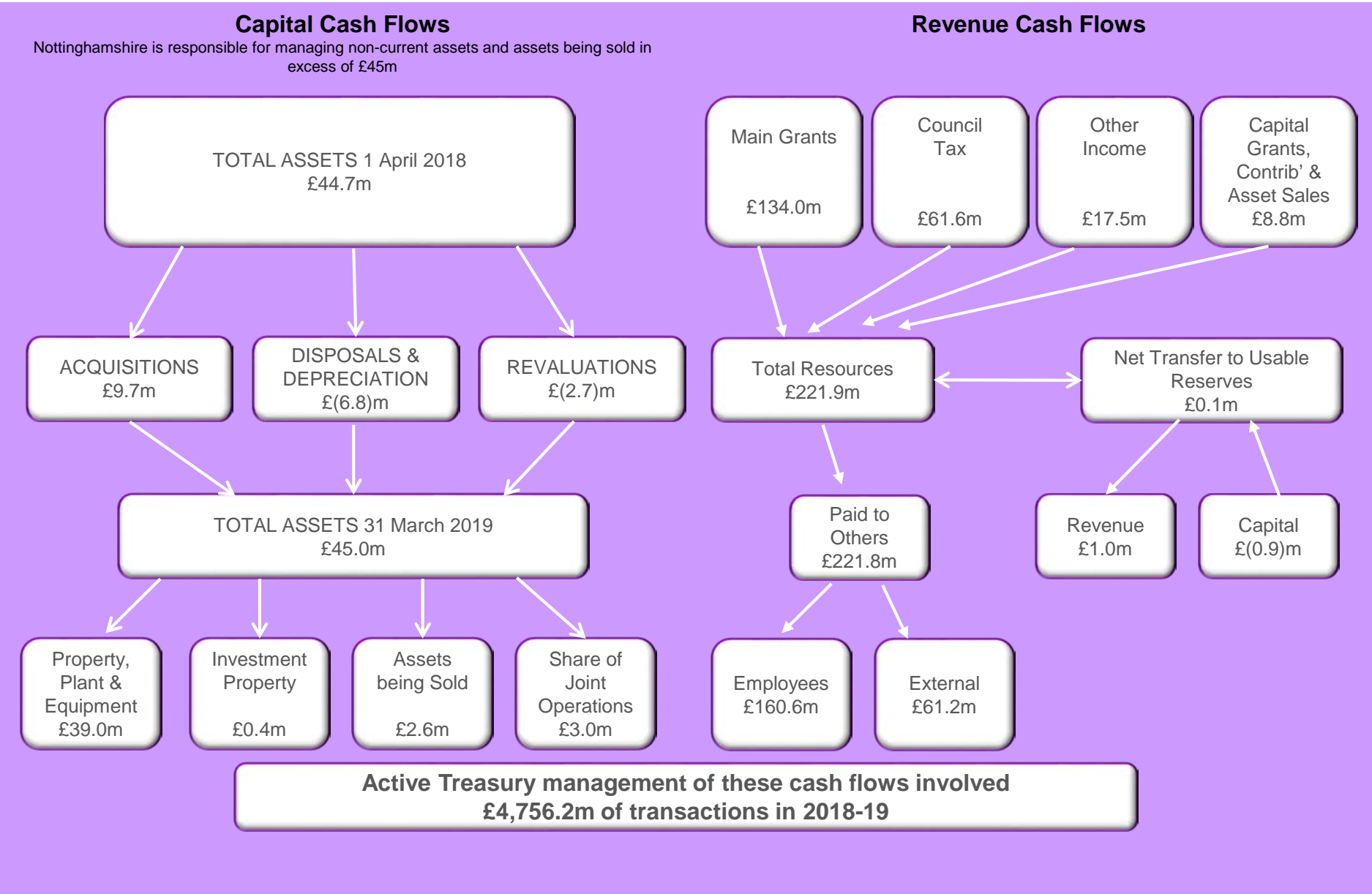
- A new adult Sexual Assault Referral Centre (SARC), which was co-commissioned with NHS England, began delivery in April 2018 and has supported almost 300 victims with crisis support and forensic examinations.
- A new regional paediatric SARC, co-commissioned with NHS England began delivery in April 2018 offering a comprehensive support service to children and young people from hubs located in Nottingham and Northamptonshire.
- New independent Sexual Violence Advisor services began delivering wide ranging support to adults, children and young people in July 2018. The adult service supported 540 survivors and won “Exceptional ISVA Team of the Year” from the foremost national provider, Lime Culture. The children and young people’s service supported almost 200 victims, survivors, parents and siblings from 128 families.
- A dedicated support service for survivors of child sexual abuse, which took place in institutional care, received increasing referrals following the Nottingham hearings of the Independent Inquiry into Child Sexual Abuse (IICSA). During the year nearly 80 survivors were supported. The service is funded by the Commissioner, City and County Councils.
- Following an open tender process, a new DVA support contract was awarded in the city; bringing a wide range of domestic abuse support into one contract.
- The Commissioner has continued to take action to better understand and respond with Partners to protect victims from human trafficking and develop local capability to provide specialist advice and support on modern slavery and organised illegal immigration.
- The Commissioner awarded a grant to POW from the 2018-19 Community Safety Fund to provide support around online sexual exploitation.
- The Commissioner has maintained his investment into outcomes focussed domestic abuse support services. This includes maintaining funding for the two new MARAC IDVA posts.
- The Commissioner has also agreed to co-commission a new domestic abuse support contract in the city (awarded to WAIS following an open tender process in 2018) and is working with the County Council to do the same.
- Victim CARE has significantly expanded the number of community points in 2018. At the end of March 2018 there were 14 community points in place, another 41 completing the application forms and over 100 organisations interested. Victim CARE now has work planned to bring together the community points and further develop the working relationships.
- The Commissioner has awarded contracts to NSVSS (Nottinghamshire Sexual Violence Support Services) (ISVA) and Imara (CHISVA). The services began on 1 July 2018.
- Operation Equinox was established as part of the new Force Operating Model in April 2018 to continue to ensure sufficient resource is allocated to the investigation and detection of historical sex offences. A review of the resources took place in December 2018, the current investigative resources will be maintained with an increased terms of reference to capture all non-recent abuse allegations.

PERFORMANCE (cont.)

Achievements 2018-19

- The Commissioner made a £20,000 contribution to the National Justice Museum to help fund the Choices and Consequences Workshops (in association with the Ben Kinsella Trust). The exhibition and workshops are aimed at diverting young people away from knife crime.
- The Commissioner continues to fund a Superintendent with a specific knife crime partnership role, co-ordinating activity to reduce offences.
- The Partnership Knife Crime Strategy was launched in September 2018.
- Additionally, at the end of 2018-19 the Commissioner bid for and obtained £60,000 from the Home Office to fund two short term pilot projects – Violence Interrupters and Educational Plays in schools around knife crime and serious violent crime.
- The Force continues to maintain a high compliance rate with crime recording standards, which means more incidents are recorded as crimes, enabling more victims to receive support.
- Whilst recorded crime has increased overall by 11.2% during the year, it is less than last year (+18.4%) indicating an improved position.
- Despite the overall increase, there have been some significant crime reductions. For example, the number of homicides have almost halved (-46.7%, -7).
- During the year, the Commissioner provided additional funding to the Chief Constable to enable him to establish a dedicated burglary team, which has led to 431 fewer burglaries representing a reduction of 5.2%.
- It is believed that many offenders targeted and dealt with by the burglary team were also responsible for vehicle crime. Consequently, vehicle offences have also reduced by 294 offences representing a reduction of 3.1%.
- Other Theft (which includes theft of cash, mobile telephones etc.) has also reduced by 1,360 offences, representing a reduction of 10.9%.
- Nottingham was successful in being selected for the second round of the Home Office's Local Alcohol Area Action Plan (LAAA2) in 2018. A comprehensive Delivery Plan has been completed for the LAAA2 covering the five themes and use of the night time levy funding.
- In 2019, HMICFRS assessed Nottinghamshire Police as "Good" overall in relation to the Forces performance in keeping people safe, reducing crime and treating the public with fairness and respect.

More information regarding performance can be found within the Annual Report published on the Commissioners website.

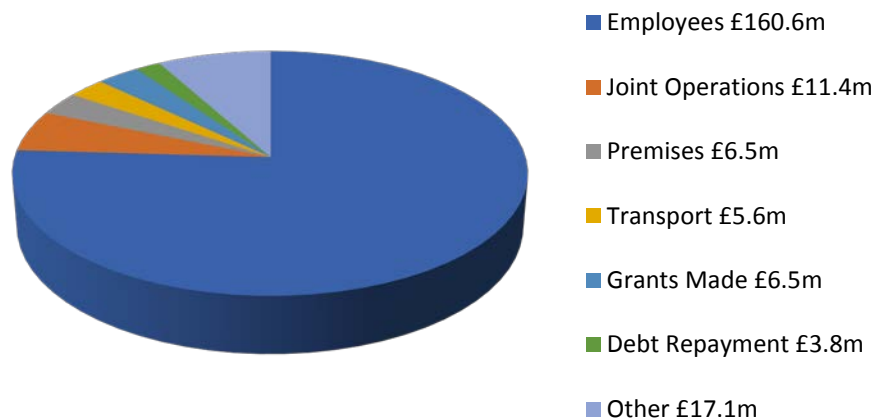


The revenue figures illustrated above do not include the adjustments made for IFRS or balances held in Joint Operations. These are included within the main financial statements which comply with the Accounting Code.

FINANCIAL PERFORMANCE (cont.)

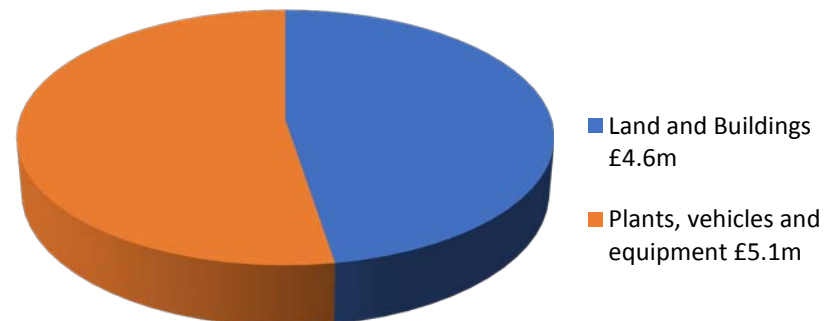
Revenue Expenditure

Revenue Expenditure



Capital Expenditure

Capital Expenditure



Financed by:	£m
Police and Crime Grant	124.3
Legacy Grant	9.7
Precept	61.6
Other Income	17.5
Net Contribution to Reserves	(1.0)
	<u>212.1</u>

The net difference between total expenditure and financing relates to Council Tax surplus transferred directly to reserves.

Financed by:	£m
Reserves & contributions	0.3
Capital Grants	0.8
Capital Receipts	2.7
External Borrowing	5.9
	<u>9.7</u>

Note: these revenue figures reflect the approved expenditure for the year. They do not include any adjustments required for IFRS as detailed within the financial statements.

FINANCIAL PERFORMANCE (cont.)

Capital Expenditure

Nottinghamshire continues to have an ambitious capital programme. The main areas of expenditure for the next few years are:

- New custody suite.
- New Joint HQ building with Fire.
- Maintaining the existing estate.
- Updating and replacing IT.
- Vehicle replacements.
- Exploring opportunities with the Fire Service and EMAS.

Provisions and Reserves

The Insurance Provision required additional contributions during the year to meet the cost of potential claims outstanding.

Reserves continue to be replenished to finance significant capital expenditure over the medium term.

At 31 March 2019	£m
TOTAL PROVISION	3.8
TOTAL USABLE REVENUE RESERVES	23.7
TOTAL USABLE CAPITAL RESERVES	3.0

WHO WORKS FOR NOTTINGHAMSHIRE POLICE

Nottinghamshire Police (including the Office of the Police and Crime Commissioner) employs approximately 1,981 police officers, 185 PCSOs, 199 specials and 1,271 staff in full-time and part-time positions.

Active recruitment plans for 2018-19 include positive action to improve the diversity and reflect more closely that of the County.

Overall Equality Characteristics

Gender	Headcount	%
Male	2,027	55.75
Female	1,609	44.25

Age Band	Headcount	%
25 and under	386	10.62
24-40	1,456	40.04
41-55	1,499	41.23
56 or over	295	8.11

Self-Declared Disability	Headcount	%
No	3,415	93.92
Yes	152	4.18
Unspecified	69	1.90

Ethnicity	Headcount	%
Asian/Asian British	103	2.83
Black/Black British	41	1.13
Mixed	54	1.49
White/White British	3,326	91.47
Other	8	0.22
Not known/provided	104	2.86

PRINCIPLE RISKS

A risk management strategy is in place to identify and evaluate risk. There are clearly defined steps to support better decision making through the understanding of risk, whether a positive opportunity or threat and the likely impact. The risk management processes are subject to regular review and updates. The key strategic notes are:

RISK	IMPACT	MITIGATION
Brexit	Detrimental impact of Brexit on public sector financing.	Monitor national activity by the Government – consider lobbying through representative bodies.
Comprehensive Spending Review	Delay by a further year impacts on the total amount available for funding policing nationally.	The Commissioner is a lead for this work at a national level.
Funding Formula Review	Could result in either a positive or negative impact on the amount of police grant Nottinghamshire receives.	Proactive work by the Commissioner on the National Review Body.
Level of Reserves	Insufficient reserves to meet significant risks.	This has improved significantly with annual targets for replacement being exceeded each year. Although the target for 2018-19 was not met due to additional demands on resources. The total available now provides opportunity for investment in IT and Property.
Changes to Crime Types	The need for officers to be trained in new areas of growing crime such as on-line crime. Whilst continuing to manage traditional crime such as burglary.	Recruitment and training of officers with these skills.

Explanation of Accounting Statements	The Core Statements	The Supplementary Financial Statements
<p>The Statement of Accounts sets out the Group income and expenditure for the year and its financial position at 31 March 2019. It comprises core and supplementary statements, together with disclosure notes. The format and content of the financial statements is prescribed by the CIPFA Code of Practice on Local Authority Accountancy in the United Kingdom 2018-19; which in turn is underpinned by International Financial Reporting Standards.</p> <p>A Glossary of terms can be found at the end of this publication.</p>	<p>The Comprehensive Income and Expenditure Statement (CIES). This records all income and expenditure for the year. The top half of the statement includes policing activity. The bottom half of the statement deals with corporate transactions and funding. It includes actuarial valuations in accordance with the code.</p> <p>The Movement in Reserves Statement – is a summary of the changes to the Reserves during the course of the year. Reserves are divided into “useable”, which can be invested in capital projects or service improvements, and “unusable”, which must be set aside for specific accounting purposes.</p> <p>The Balance Sheet is a “snapshot” of the assets, liabilities, cash balances and reserves at the year-end date.</p> <p>The Cash Flow Statement – shows the reasons for changes in cash balances during the year, whether the change is due to operating activities, new investment or financing activities (such as the repayment of borrowing and other long term liabilities).</p>	<ul style="list-style-type: none"> • The Annual Governance Statement – this sets out the governance arrangements in place and the key internal controls. • The Pension Fund Account – these provide detail about the transactions in relation to the pension fund account for police officers. Details relating to the Local Government Pension Scheme for staff (including PCSO's) are provided in the notes to the accounts. • The Notes to the Accounts – these provide more detail about the accounting policies and individual transactions.

INDEPENDENT AUDITORS REPORT

The external audit of the draft statement of accounts for the year ended 31 March 2019 has not yet been completed by our external auditors, EY LLP, due to a lack of external audit resources. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>). Therefore this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2018-19 final statement of accounts in line with deadline of 31st July 2019, as per paragraph (1). The Audit and Scrutiny Panel have considered the unaudited statements for 2018-19 at its meeting on 24th July 2019. The Audit and Scrutiny Panel will then consider the results of the 2018-19 audit when they are available (and formally record this at its meeting on 15th November 2019) , we will publish the final audited accounts after the Panel has reviewed them.



Independent auditor's report for the Police and Crime Commissioner for Nottinghamshire

TO BE COMPLETED BY EY

The Responsibilities of the Commissioner

The Commissioner is required to:

- Make arrangements for the proper administration of the financial affairs for the group and to secure that one of his officers has the responsibility for the administration of those affairs, in line with statute this is the Section 151 Officer.
- Manage the groups affairs to secure economic efficient and effective use of resources and safeguard its assets.
- Approve the statement of accounts.
- Ensure that the Section 151 Officer is a key member of their strategic management team and is adequately resourced and trained to fulfil this role.

The Responsibilities of the Chief Finance Officer

The Section 151 Officer is responsible for the preparation of the Group Accounts. The statements are required by the CIPFA Code of Practice on Local Government accounting, to present fairly the financial position of the Group at the accounting date and the income and expenditure for the year then ended.

In preparing the Statement of Accounts the Section 151 Officer has:

- Selected suitable accounting policies and then applied them consistently except where policy changes have been noted in these accounts.
- Made judgements and estimates that were reasonable and prudent.
- Complied with the Code.
- Keeps up to date with professional development.

The Section 151 Officer has also:

- Kept proper accounting records which are up to date, and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certification

I certify that in my opinion this Statement of Accounts present a true and fair view of the financial position of the Chief Constable as at 31 March 2019 and its income and expenditure for the year ended 31 March 2019.

C Radford CPFA
Chief Finance Officer
Nottinghamshire Police and Crime
Commissioner
23 June 2020

Approval
The Statement of Accounts was
approved by the Joint Audit and Scrutiny
Panel on 23 June 2020

P Tipping
Nottinghamshire Police & Crime
Commissioner
23 June 2020

INTRODUCTION

Police and Crime Commissioner are designated as Local Authority for accounting purposes. As such they are required to annually review the Governance procedures in place for the Office of the Police and Crime Commissioner and the Group.

The preparation and production of the Annual Governance Statement is in accordance with the CIPFA/SoLACE Delivering Good Governance in Local Government Framework (the Framework). This Framework requires Commissioners to be responsible for ensuring that:

- Their business is conducted in accordance with all relevant laws and regulations
- Public money is safeguarded and properly accounted for
- Resources have been used economically, efficiently and effectively to achieve agreed priorities within the Police & Crime Plan

The Framework also expects that the Commissioners will put in place proper arrangements for the governance of their affairs, which facilitate the effective exercise of functions and ensure that the responsibilities set out above are being met.

The Commissioner is compliant with the CIPFA Statement on the Role of the Chief Finance Officer (particularly relating to Policing).

KEY ELEMENTS OF THE COMMISSIONER'S GOVERNANCE FRAMEWORK

Police & Crime Plan

- Sets the priorities for policing
- Sets the priorities for supporting victims
- Sets direction for the use of resources

Scrutiny & Review

- Public meetings – Strategic Resources and Performance to hold the Chief Constable to account
- Joint Audit & Scrutiny Panel – to challenge and review the governance and actions of the OPCC and Force
- Public Consultation and Stakeholder events – to seek public opinion on priorities, police activity and the budget

Police & Crime Panel

- Formalise the appointment of the Commissioner
- Independent body to review decisions of the Commissioner
- Challenge and support the aims of the Police & Crime Plan
- Review and agree the proposed level of precept
- Agree the appointment of the Chief Constable

Decision making

- Public meetings recorded
- Decision records published on the Commissioner's website
- Risk management reported to Audit & Scrutiny regularly

Effective Management Team

- Chief Executive is the Monitoring Officer responsible for governance
- Chief Finance Officer is the Section 151 Officer responsible for safeguarding the financial position of the group

HOW WE COMPLY WITH THE CIPFA SOLACE FRAMEWORK	PRINCIPLE A Behaving with integrity, demonstrating strong commitment to ethical values and respecting the law.	PRINCIPLE B Ensuring openness and comprehensive stakeholder engagement
<p>The Commissioner has approved and adopted:</p> <ul style="list-style-type: none"> • Code of Corporate Governance • The requirements of the CIPFA/SoLACE Framework: Delivering Good Governance in Local Government Framework • A number of specific strategies and processes for strengthening corporate governance <p>Set out below is how the Commissioner has complied with the seven principles set out in the CIPFA/SoLACE Framework during 2018-19.</p>	<p>The Commissioner has endorsed the Code of Corporate Governance, which provides guidance on expected standards of behaviours to ensure integrity.</p> <p>The Commissioner has approved the Anti-Fraud, Bribery and Corruption policies. The Audit and Scrutiny Panel receives reports on how these arrangements have been applied during the year. There is a Whistle Blowing policy in place, which together with declaration of interests from the Commissioner, staff and police officers, ensures ethical standards are being monitored and adhered to. Any whistle blowing activities notified are investigated by the Professional Standards Directorate and appropriate action is taken.</p> <p>The Section 151 Officer and Monitoring Officer have specific responsibility for ensuring legality, for investigating any suspected instances of failure to comply with legal requirements, and for reporting any such instances to the Commissioner and Audit and Scrutiny Panel or Police and Crime Panel.</p>	<p>All meetings of the Joint Audit and Scrutiny Panel, Strategic Resources and Performance Panel, and the Police and Crime Panel, are open to the public. Papers, reports and decisions made by the Commissioner, are published on the Commissioners website together with consultation and public surveys.</p> <p>The Commissioner has a public engagement consultation strategy which sets out how we engage with stakeholders, partners and the public, through a combination of collaborative working, representation on boards, stakeholder consultation meetings and attendance at public community events.</p>

PRINCIPLE C Defining outcomes in terms of sustainable, economic, social and environmental outcomes	PRINCIPLE D Determining the intervention necessary to optimise the achievement of intended outcomes	PRINCIPLE E Developing capacity and capability
<p>The Police and Crime Commissioner publishes a four year Police and Crime Plan, which is refreshed annually. This is informed by the Strategic Policing Requirement, strategic assessments of the Force and local partners combining into the Police and Crimes Needs assessment, and is reflective of emerging priorities for policing in Nottinghamshire.</p> <p>This plan is used to direct the resources of the Commissioner and Chief Constable. It informs the revenue budget on where resources are most needed and the capital investment programme to identify the priority needs for investment.</p> <p>The capital investment must meet the requirements of the prudential code in that they must be affordable. There are regular reports in compliance with the code during the year.</p>	<p>All new areas of business require a formal business case to be submitted. These business cases go through an internal approval process within the Force before sign off by the Chief Constable or Commissioner depending on the value or public interest.</p> <p>The same is true of business cases relating to Regional collaborations. The approval process is slightly different in that groups of officers form layers of approval (e.g. Operation Group, Deputy Chief Constable Board, Chief Finance Officer Board, Chief Constable Board and Police and Crime Commissioner Board). The end result is the same with the Police and Crime Commissioners signing off the final business cases.</p>	<p>The Force works closely with the College of Policing to ensure we maximise our investment in officers and staff.</p> <p>This now includes the apprenticeship scheme for new recruits and further development of officers aspiring into senior ranks.</p> <p>Nottinghamshire is the first Force to recruit new officers on the national apprenticeship scheme.</p> <p>Internally, the Force and OPCC are identifying posts within the staffing structures that could be provided through the apprenticeship scheme.</p> <p>We have worked with local authority partners in the training and development of CIPFA qualified staff and will continue to identify other joint training schemes wherever possible.</p>

PRINCIPLE F**Managing risks and performance**

Performance is a key driver for the Force. This year there has been a national focus on ensuring compliance with the National Crime Recording Standard. This resulted in a reported crime increase during the year (11.2% for Nottinghamshire's total crime for 2018-19). However, we were ranked best for tackling most serious crime.

The Force continues to experience a significant reduction in the number of people held in custody with mental health issues; ensuring these people are now directed to the correct help at first point of contact.

The Office of the Police & Crime Commissioner and the Force have a joint risk management strategy and monitor risks through the same system. The strategy was reviewed and reported to the Joint Audit & Scrutiny Panel in May 2018. These strategic risks are monitored and reported to every meeting of the Joint Audit and Scrutiny Panel.

The Office of the Police & Crime Commissioner will be developing a risk plan linked to the new Police & Crime Plan.

There are joint policies in place for risk management; anti-fraud, corruption and bribery and together with the financial regulations set out expected processes and internal controls.

We have a regional contract for the provision of Internal Audit. The Internal Audit team regularly provides reports on the effective operation of control and an annual report of the overall control environment.

Lessons are learnt across forces through this shared contract.

The Professional Standards Directorate provides reports on actions within the disciplinary process and on lessons learnt nationally from the IPCC.

An external community panel has been set up to review discrimination complaints.

All recommendations from external and internal reviews (e.g. Audit and HMICFRS) are collated, reviewed and regularly reported on.

PRINCIPLE G**Implementing good practices in transparency, reporting and accountability**

All decisions of the Commissioner are published on the website, together with any supporting information to explain why any particular option was taken.

The Police and Crime plan together with financial strategies and internal policies are also published and reviewed regularly.

Reporting of performance both operational and financial is undertaken on a regular basis. And the Commissioner meets with the Chief Constable on a weekly basis to challenge where the performance is slipping.

The Police and Crime Panel meet regularly to hold the Commissioner to account for the decisions being taken. The minutes of this public meeting are published on the County Council website.

In 2018-19 Nottinghamshire OPCC was awarded the "Transparency Quality Mark" by CoPaCC for the fourth year running.

REVIEW OF EFFECTIVENESS

The Commissioner uses a number of ways to review and assess the effectiveness of its governance arrangements, as set out below:

Assurance from Internal Audit

One of the key assurance statements that the Commissioner receives is the annual audit report and opinion of the Head of Internal Audit. During 2018-19, 14 areas, including collaboration areas, were reported on. Of which eight were deemed to be satisfactory (56% of local recommendations and 100% of regional recommendations). All key financial systems have been audited and considered satisfactory with the exception of the Creditors system which had a limited opinion. This will be followed up in 2019-20.

Of the remaining two areas reviewed, none were core financial systems. One was the follow-up of the previous limited assurance recommendations (satisfactory) and the other was the IT strategy which was an advisory piece of work on what a good strategy would include. These are detailed within the published annual report and will be monitored and reviewed during 2019-20. The internal auditors opinion for 2018-19 is that in the areas audited this was generally adequate, and effective risk management, control and governance processes were in place to manage the achievement of the organisations objectives.

Assurance from External Audit

The External Auditor, Ernst & Young, provides assurance on the accuracy of the year-end Statement of Accounts and the overall adequacy of arrangements for securing value for money.

The Annual Governance report (ISA 260) will be issued to the Audit and Scrutiny Panel with the final statements including this Annual Governance Statement.

Self-Assessment and Review of Key Performance Indicators

The Chief Executive and Chief Finance Officer of the OPCC have undertaken a review to confirm that the arrangements described above have been in place throughout the year. Assurance questionnaires have been completed and signed to provide confirmation that Codes of Conduct, Financial Regulations and other

corporate governance processes, have been operating as intended throughout the year so far as they are aware.

A number of key outcome indicators exist to assess the quality of governance arrangements. Performance is set out below:

Governance Issues Identified	Performance Indicator
Formal Reports Issued by the Section 151 or Monitoring Officer	None issued
Outcomes from Monitoring Officer's Investigations	None issued
Proven frauds by members of staff or officers	None
Objections received from local electors	None
Ombudsman referrals upheld exceed national averages	None identified 2018-19
Limited assurance from Internal Audit Reports	Four out of 14 Internal Audit reports were issued with limited assurance. In addition to this HMCFRS issued "requires improvement" reviews relating to Crime Data Integrity and Police Custody. Details of these can be found within the Chief Constables AGS and reports to the Audit & Scrutiny Panel.
ISA 260 2017-18 issues identified	Please refer to Chief Constable's Annual Governance Statement for full details

Follow-up of issues identified in 2017-18

Issues identified:	Action taken:
Levels of Reserves were considered to be low, but compared with the previous year this was improving significantly.	The repayment of Reserves has faulted in 2018-19 due to additional unbudgeted revenue pressures, during the year. The repayment will still be made over the medium term and provide resources for new capital projects.
Internal Audit – limited assurance on Key Financial Systems.	<p>None of the Key Financial Systems were considered to have limited assurance.</p> <p>The four audits with limited assurance were Force Management of MFSS Arrangements, Health and Safety, GDPR and Property Management. These will be followed-up in 2019-20.</p> <p>The two audits with limited assurance in 2017-18 have been followed-up during the year and found to be satisfactory.</p>
Economic Outlook.	<p>The settlement for 2018-19 and 2019-20 provided the opportunity to deliver balanced budgets for the medium term. However, a funding formula review will take place, probably post the next CSR, and this provides some uncertainty.</p> <p>The public finances continue to be monitored in light of Brexit and the potential impact on police funding.</p>
VFM qualification of MFSS.	During the year steps have been taken to significantly improve the Governance arrangements of the Management Board and Joint Committee. Including the monitoring of costs associated with the implementation of Oracle Fusion. All budgetary increases are approved by the Joint Committee.

CONCLUSION

The Commissioner is satisfied that a sound system of Governance is in place. This includes the system of internal control which is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. However he remains committed to maintaining and wherever possible improving these arrangements, in particular by:

- Addressing the issues identified by internal audit as requiring improvement.
- Addressing the issues identified by HMICFRS as requiring improvement.
- Continued dialogue with the public through the Engagement Strategy and public meetings.

SIGNED

Paddy Tipping
Nottinghamshire Police and Crime Commissioner
23 June 2020

Kevin Dennis
Chief Executive
23 June 2020

Charlotte Radford CPFA
Chief Finance Officer
23 June 2020



CORE FINANCIAL STATEMENTS

COMPREHENSIVE INCOME & EXPENDITURE STATEMENT (CIES)

The Service analysis in the CIES is based on reporting to management and as such follows the two services being funding to the Chief Constable for policing and the Office of the Police and Crime Commissioner.

The CIES shows the accounting cost in the year of providing services in accordance with the Code, on an accruals basis rather than a cash basis. Revenue income and expenditure is measured at fair value in the year to which it relates, and not when cash payments are made or received. Interest both receivable and payable is accounted for on the basis of the effective interest rate for the relevant financial instrument rather than by the contractual cash flows.

Supplies not consumed within the year are carried on the Balance Sheet as Inventory. If required a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts are doubtful, the debt is written off by a charge to the CIES.

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

There are charges to the CIES for capital to record the true cost of holding fixed assets during the year as follows:

- Depreciation of Non-Current Assets.
- Revaluation and Impairment losses on assets used where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- Revaluation Gains reversing previous losses charged to the CIES.
- Amortisation of Intangible Assets.

The Group is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual contribution, from revenue towards the reduction in its overall borrowing requirement in accordance with statutory guidance, the Minimum Revenue Provision (MRP). The MRP is chargeable to the council tax payer and is the way that purchasing capital assets is made - approximately over the useful life of the asset.

Whilst all the expenditure is paid for by the Commissioner including employee pay, the recognition in the accounts is based on economic benefit of resources consumed.

The reconciliation to the amount received from main grants and taxation is explained by the Expenditure and Funding Analysis and the Movement in Reserves Statement.

2017-2018 (Restated, see note 1.5 for details)					PCC & GROUP CIES		2018-19				
PCC Exp'	PCC Income	PCC Net	CC Net	Group Total		Note	PCC Exp'	PCC Income	PCC Net	CC Net	Group Total
£'000	£'000	£'000	£'000	£'000			£'000	£'000	£'000	£'000	£'000
227,509	0	227,509	(227,509)	0	Funding to Chief Constable		238,983	0	238,983	(238,983)	0
5,254	(1,641)	3,613	211,145	214,758	Service cost		6,063	(1,625)	4,438	336,308	340,746
232,763	(1,641)	231,122	(16,364)	214,758	Cost of Services		245,046	(1,625)	243,421	97,325	340,746
1,704	(1,053)	651	0	651	Other Operating (Income) and Expenditure	2.6	2,138	(2,387)	(249)	0	(249)
1,910	(194)	1,716	72,469	74,185	Financing and Investment	2.4	2,165	(578)	1,587	53,673	55,260
0	(238,715)	(238,715)	0	(238,715)	Taxation and Non Specific Grant Income	2.5	0	(240,836)	(240,836)	0	(240,836)
236,377	(241,603)	(5,226)	56,105	50,879	(Surplus) or Deficit on Provision of Services	2.1 & 2.8	249,349	(245,426)	3,923	150,998	154,921
		(19)	0	(19)	(Surplus) or deficit on revaluation of Property, Plant and Equipment				92	0	92
		(250)	(165,866)	(166,116)	Re-measurement of the net defined benefit liability / asset				7	68,796	68,803
		(269)	(165,866)	(166,135)	Other Comprehensive (Income) and Expenditure				99	68,796	68,895
		(5,495)	(109,761)	(115,256)	Total Comprehensive (Income) and Expenditure				4,022	219,794	223,816

2017-18 (Restated, see note 1.5 for details)			GROUP CIES		2018-19		
Expenditure £'000	Income (Note 2.3) £'000	Net £'000		Note	Expenditure £'000	Income (Note 2.3) £'000	Net £'000
237,370	(22,612)	214,758	Group Cost of Services		356,398	(15,652)	340,746
1,704	(1,053)	651	Other Operating (Income) and Expenditure	2.6	2,138	(2,387)	(249)
79,944	(5,759)	74,185	Financing and Investment	2.4	77,225	(21,966)	55,260
0	(238,715)	(238,715)	Taxation and Non Specific Grant Income	2.5	0	(240,836)	(240,836)
319,018	(268,139)	50,879	(Surplus) or Deficit on Provision of Services	2.1 & 2.8	435,761	(280,840)	154,921
	(19)	(Surplus) or deficit on revaluation of Property, Plant and Equipment					92
	(166,116)	Re-measurement of the net defined benefit liability / asset					68,803
	(166,135)	Other Comprehensive (Income) and Expenditure					68,895
	(115,256)	Total Comprehensive (Income) and Expenditure					223,816

MOVEMENT IN RESERVES STATEMENT

The Movement in Reserves Statement shows the movement from the start of the year to the end on the different reserves held. Usable Reserves are set aside for future policy purposes or to cover contingencies. The Unusable Reserves manage the movements as a result of

accounting adjustments required by the Code, for capital, financial instruments, retirement, and employee benefits.

Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement.

Expenditure to be financed from a reserve is charged to the appropriate service and hence included within the 'Provision of Services' in the CIES. The reserve is then appropriated back in the Movement in Reserves Statement to avoid impacting on council tax.

Group Movement in Reserves	General Fund Balance	Earmarked General Fund Reserves (Note 3.1)	Capital Receipts Reserve (Note 3.2)	Capital Grants Unapplied Account (Note 3.2)	Total Usable Reserves	Unusable Reserves (Note 3.3 & 3.4)	Group Total Reserves
2018-19	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2018 restated	(7,075)	(16,853)	(3,887)	0	(27,815)	2,636,276	2,608,461
Movement in reserves during 2018-19							
(Surplus) or deficit on the provision of services	154,921	0	0	0	154,921	0	154,921
Other Comprehensive (Income) / Expenditure	0	0	0	0	0	68,895	68,895
Total Comprehensive Income and Expenditure	154,921	0	0	0	154,921	68,895	223,816
Adjustments between accounting basis and funding basis under regulations (Note 3.5)	(155,030)	250	887	0	(153,893)	153,893	0
Net (Increase) or Decrease before Transfers to Earmarked Reserves	(109)	250	887	0	1,028	222,788	223,816
Transfers to / (from) Earmarked Reserves (Note 3.1)	109	15	0	0	124	(124)	0
(Increase) or Decrease in 2018-19	0	265	887	0	1,152	222,663	223,815
Balance at 31 March 2019	(7,075)	(16,588)	(3,000)	0	(26,663)	2,858,939	2,832,276

PCC Movement in Reserves	General Fund Balance	Earmarked General Fund Reserves (Note 3.1)	Capital Receipts Reserve (Note 3.2)	Capital Grants Unapplied Account (Note 3.2)	Total Usable Reserves	Unusable Reserves (Note 3.3 & 3.4)	Group Total Reserves
2018-19	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2018 restated	(7,075)	(16,853)	(3,887)	0	(27,815)	10,593	(17,222)
Movement in reserves during 2017-18							
(Surplus) or deficit on the provision of services	3,923	0	0	0	3,923	0	3,923
Other Comprehensive (Income) / Expenditure	0	0	0	0	0	99	99
Total Comprehensive Income and Expenditure	3,923	0	0	0	3,923	99	4,022
Adjustments between accounting basis and funding basis under regulations (Note 3.5)	(4,032)	250	887	0	(2,895)	2,895	0
Net (Increase) or Decrease before Transfers to Earmarked Reserves	(109)	250	887	0	1,028	2,994	4,022
Transfers to / (from) Earmarked Reserves	109	15	0	0	124	(124)	0
(Increase) or Decrease in 2017-18	0	265	887	0	1,152	2,868	4,020
Balance at 31 March 2019	(7,075)	(16,588)	(3,000)	0	(26,663)	13,461	(13,202)

Group Movement in Reserves (2017-18 has been restated, see note 1.5 for details)	General Fund Balance	Earmarked General Fund Reserves (Note 3.1)	Capital Receipts Reserve (Note 3.2)	Capital Grants Unapplied Account (Note 3.2)	Total Usable Reserves	Unusable Reserves (Note 3.3 & 3.4)	Group Total Reserves
2017-18	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2017	(7,075)	(11,783)	(3,293)	0	(22,151)	2,746,222	2,724,071
Error correction from previous year	0	(40)	0	0	(40)	40	0
Change in leased asset treatment from previous year	0	0	0	0	0	(354)	(354)
Corrected balance as at 31 march 2017	(7,075)	(11,823)	(3,293)	0	(22,191)	2,745,908	2,723,717
Movement in reserves during 2017-18							
(Surplus) or deficit on the provision of services	50,879	0	0	0	50,879	0	50,879
Other Comprehensive (Income) / Expenditure	0	0	0	0	0	(166,135)	(166,135)
Total Comprehensive Income and Expenditure	50,879	0	0	0	50,879	(166,135)	(115,256)
Adjustments between accounting basis and funding basis under regulations (Note 3.5)	(55,909)	0	(594)	0	(56,503)	56,503	0
Net (Increase) or Decrease before Transfers to Earmarked Reserves	(5,030)	0	(594)	0	(5,624)	(109,632)	(115,256)
Transfers to / (from) Earmarked Reserves	5,030	(5,030)	0	0	0	0	0
(Increase) or Decrease in 2017-18	0	(5,030)	(594)	0	(5,624)	(109,632)	(115,256)
Balance at 31 March 2018	(7,075)	(16,853)	(3,887)	0	(27,815)	2,636,276	2,608,461

PCC Movement in Reserves (2017-18 has been restated, see note 1.5 for details)	General Fund Balance	Earmarked General Fund Reserves (Note 3.1)	Capital Receipts Reserve (Note 3.2)	Capital Grants Unapplied Account (Note 3.2)	Total Usable Reserves	Unusable Reserves (Note 3.3 & 3.4)	Group Total Reserves
2017-18	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2017	(7,075)	(11,783)	(3,293)	0	(22,151)	27,492	5,341
Pension Reserve Restatement	0	0	0	0	0	(16,713)	(16,713)
Restated Balance	(7,075)	(11,783)	(3,293)	0	(22,151)	10,779	(11,372)
Error correction from previous year	0	(40)	0	0	(40)	40	0
Change in leased asset treatment from previous year	0	0	0	0	0	(354)	(354)
Corrected balance as at 31 March 2017	(7,075)	(11,823)	(3,293)	0	(22,191)	10,465	(11,726)
Movement in reserves during 2017-18					0		
(Surplus) or deficit on the provision of services	(5,226)	0	0	0	(5,226)	0	(5,226)
Other Comprehensive (Income) / Expenditure	0	0	0	0	0	(269)	(269)
Total Comprehensive Income and Expenditure	(5,226)	0	0	0	(5,226)	(269)	(5,495)
Adjustments between accounting basis and funding basis under regulations (Note 3.5)	196	0	(594)	0	(398)	398	0
Net (Increase) or Decrease before Transfers to Earmarked Reserves	(5,030)	0	(594)	0	(5,624)	128	(5,496)
Transfers to / (from) Earmarked Reserves	5,030	(5,030)	0	0	0	0	0
(Increase) or Decrease in 2017-18	0	(5,030)	(594)	0	(5,624)	128	(5,496)
Balance at 31 March 2018	(7,075)	(16,853)	(3,887)	0	(27,815)	10,593	(17,222)

BALANCE SHEET

The Balance Sheet shows the value of assets and liabilities, as at the end of the accounting year. The net assets (assets less liabilities) are matched by the reserves held.

Reserves are both usable, which may be used to provide services and unusable which fulfil specific accounting purposes.

2017-18	2017-18 (Restated, see note 1.5)		PCC & Group Balance Sheet	Note	2018-2019	
Group	PCC	Group			PCC	Group
£000	£000	£000			£000	£000
41,072	40,314	40,314	Property, Plant and Equipment	4.2	39,775	39,775
534	534	534	Investment Property	4.4	435	435
376	1,100	1,100	Intangible Assets	4.5	2,235	2,235
0	0	0	Long-Term Debtors		0	0
41,982	41,948	41,948	Long Term Assets		42,445	42,445
2,364	2,748	2,748	Assets Held for Sale	4.7	2,586	2,586
167	167	167	Inventories		151	151
32,460	32,460	32,460	Short-Term Debtors	4.8	22,495	22,495
0	0	0	Short Term Investments		4,000	4,000
10,832	10,832	10,832	Cash and Cash Equivalents	5.1	20,808	20,808
45,823	46,207	46,207	Current Assets		50,040	50,040
(8,249)	(8,249)	(8,249)	Short-Term Borrowing	4.9	(9,854)	(9,854)
(27,760)	(24,289)	(27,605)	Short-Term Creditors	4.10	(19,059)	(22,528)
(4,385)	(4,385)	(4,385)	Provisions	4.11	(3,813)	(3,813)
(40,394)	(36,923)	(40,239)	Current Liabilities		(32,726)	(36,195)
(28,920)	(28,920)	(28,920)	Long-Term Borrowing	4.12	(41,992)	(41,992)
(2,626,720)	(5,089)	(2,627,457)	Other Long-Term Liabilities		(4,564)	(2,846,573)
(2,655,640)	(34,009)	(2,656,377)	Long Term Liabilities		(46,556)	(2,888,565)
(2,608,229)	17,222	(2,608,461)	Net Assets		13,202	(2,832,276)
(27,815)	(27,815)	(27,815)	Usable Reserves	3.1 & 3.2	(26,663)	(26,663)
2,636,044	10,593	2,636,276	Unusable Reserves	3.3	13,461	2,858,939
2,608,229	(17,222)	2,608,461	Total Reserves		(13,202)	2,832,276

CASH FLOW STATEMENT

This Cash Flow Statement has been prepared using the 'Indirect Method', which adjusts the surplus or deficit on the provision of services for non-cash items. This statement shows the changes in cash and cash equivalents during the reporting period.

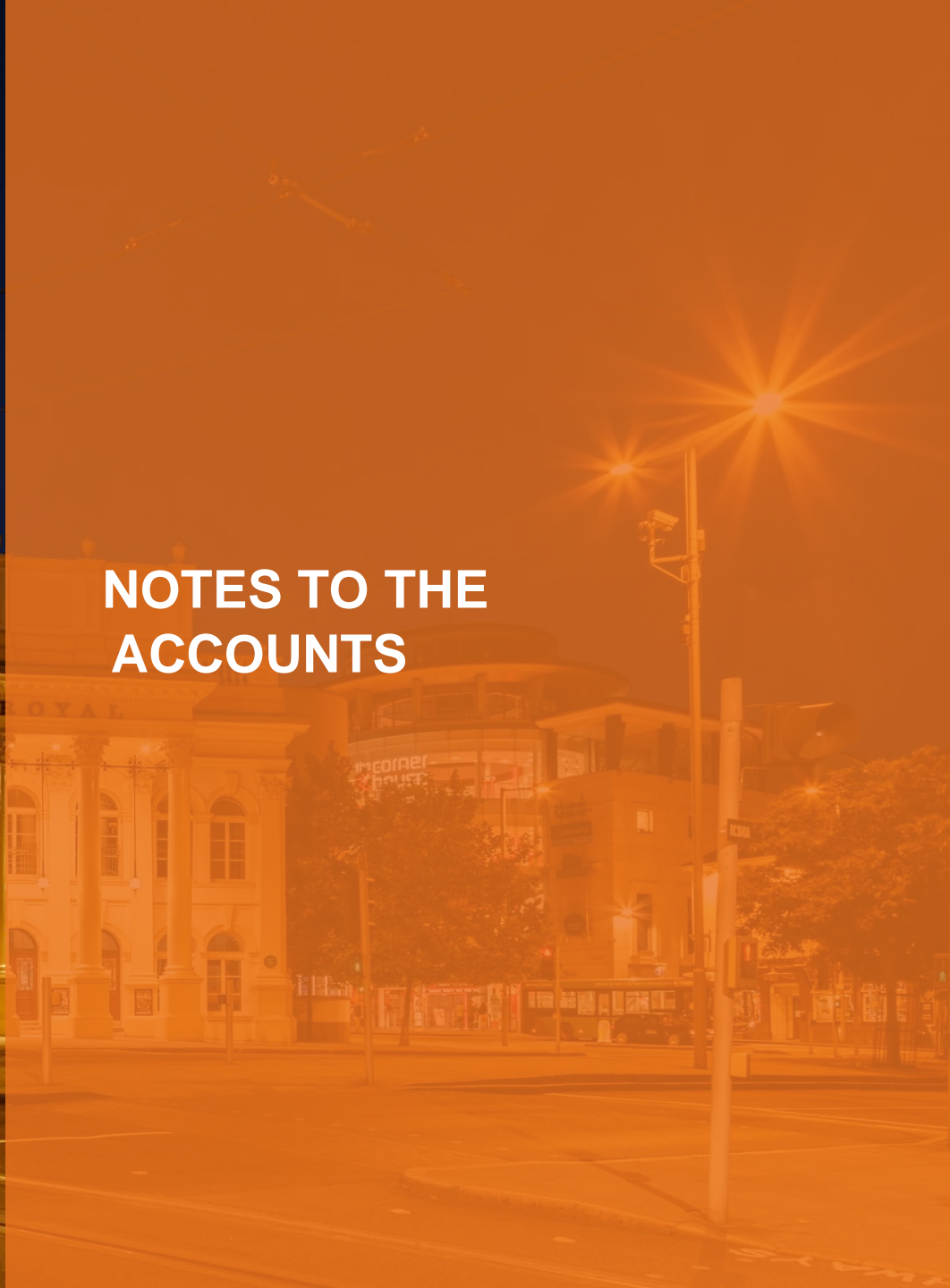
Cash includes cash in hand and deposits of up 24 hours' notice. Cash equivalents are investments that mature up to three months from acquisition date. These are readily convertible to known amounts of cash with

insignificant risk of change in value. Cash and cash equivalents are shown net of bank overdrafts that are repayable on demand.

2017-18	2017-18 (Restated, see note 1.5)			Cash Flow Statement	Note	2018-19		
Group	Commissioner	Chief Constable	Group			Commissioner	Chief Constable	Group
£000	£000	£000	£000			£000	£000	£000
50,132	(5,226)	56,105	50,879	Net (surplus) or deficit on the provision of services		3,923	150,998	154,921
(67,033)	(11,675)	(56,105)	(67,780)	Adjustment to (surplus) or deficit on the provision of services for non cash movements	5.2	(13,372)	(150,998)	(164,370)
3,795	3,795	0	3,795	Adjustment for items included in the net (surplus) or deficit on the provision of services that are investing or financing activities	5.2	2,667	0	2,667
(13,106)	(13,106)	0	(13,106)	Net cash flows from operating activities		(6,782)	0	(6,782)
586	586	0	586	Net cash flows from investing activities	5.3	10,986	0	10,986
3,709	3,709	0	3,709	Net cash flows from financing activities	5.3	(14,180)	0	(14,180)
(8,811)	(8,811)	0	(8,811)	Net (increase) or decrease in cash and cash equivalents		(9,976)	0	(9,976)
(2,021)	(2,021)	0	(2,021)	Cash and cash equivalents at the beginning of the reporting period		(10,832)	0	(10,832)
(10,832)	(10,832)	0	(10,832)	Cash and cash equivalents at the end of the reporting period	5.1	(20,808)	0	(20,808)



NOTES TO THE ACCOUNTS



GENERAL ACCOUNTING POLICIES

1. General Principles

The Statement of Accounts summarises transactions for the 2018-19 financial year and its position as at 31 March 2019. Annual Statement of Accounts are required to be published under the Accounts and Audit Regulations 2015, in accordance with proper accounting practices. These practices primarily comprise of the Code and the Best Value Accounting Code of Practice 2018-19, supported by International Financial Reporting Standards (IFRS). The Accounts have been prepared on a going concern basis using the historic cost convention, modified by the revaluation of certain categories of non-current assets and financial instruments. Under The Act 2011 the Commissioner and Chief Constable are separate 'corporation sole' bodies. Both are required to prepare a separate Statement of Accounts. The Financial Statements included here represent the Commissioner and the Commissioner as a group with the Chief Constable (The Group). The figures in these accounts are rounded appropriately and this may cause apparent minor mathematical errors.

The basis of cost allocation between The Commissioner and Chief Constable is outlined in Note 8.1.

2. Exceptional Items

When items of income and expenditure are material, their nature and amount are disclosed separately, either on the face of the CIES or in the Notes to the Accounts, depending on how significant the items are to an understanding of the Group financial performance.

3. Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for in the current year and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Group financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative figures for the prior period as if the new policy had always been applied. There have been no changes in Accounting Policies requiring restatement. Material errors discovered in prior year figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

NOTES TO CORE STATEMENTS

Section 1 Judgements and Major Accounting Events

1.1 Critical Judgements in Applying Accounting Policies

In applying the accounting policies, certain judgements about complex transactions or those involving uncertainty about future events have been made. The main critical judgement made in the Statement of Accounts is that there is a high degree of uncertainty about future levels of funding for the Police Service. However, it is considered that this uncertainty is not yet sufficient to provide an indication that assets might be impaired as a result of a need to close facilities.

1.2 Material items of Income and Expense

There are no changes to accounting policies this year, and no significant amendments to the code other than shorter deadlines. The accounts are produced on a 'true economic cost basis' which differs from the cost required to be met from taxpayers. The accounting for pensions which recognises benefits accrued by current employees has a significant impact on the surplus / deficit for the year and on the value of the Balance sheet. These transactions are based on actuarial valuations as opposed to the transactions which have taken place in the year.

1.3 Going Concern

The Accounts have been prepared on the basis that the Group is a going concern. The provisions in the Code on the going concern accounting requirements reflect the economic and statutory environment in which local authorities operate. These provisions confirm that, as authorities cannot be created or dissolved without statutory prescription, it would not be appropriate for their financial statements to be prepared on anything other than a going concern basis.

1.4 Accounting Standards Issued but not Adopted

There are no Accounting Standards that have been issued but not yet adopted, that need to be disclosed in these accounts.

1.5 Prior Period Adjustments

During the audit of the statements it was discovered that material errors had been made on Non-Current Assets during 2016-17 and 2017-18 relating to the following:

- Incorrect valuation figures used
- Incorrect figures used when categorising assets as 'Assets Held for Sale'

- Assets not correctly categorised as 'Intangibles'
- Revised balance sheet accounting for PFI and leases assets

Core statements and notes affected have been amended for 2017-18 comparatives.

The financial impact on the Comprehensive Income & Expenditure Statement is – £0.747m

The financial impact on the Movement in Reserves Statement is – £0.747m

The financial impact on the Balance Sheet is –

- Long term assets - £(0.034)m
- Current assets - £0.384m
- Current liabilities - £0.155m
- Long term liabilities - £(0.737)m
- Reserves - £0.232m

1.6 Future Assumptions and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The largest area of estimation included within the Accounts is in staff related costs. These include calculations for overtime, bonuses, accumulated absences, early retirement costs, pension costs and other one-off payments.

The professional judgement of the Transport Manager is relied upon to provide vehicle valuations added to the Balance Sheet. These estimations are required due to the unavailability of the purchase information from the PFI supplier.

The pension's adjustments are based on the professional judgement of the Actuaries and these form a significant part of the accounts.

The valuations of fixed assets are based on periodic valuations plus any valuations felt required due to current circumstances from a qualified valuer. There is a chance that particular assets may not fully represent fair value.

An item in these accounts which has a significant risk of material adjustment in the forthcoming financial year is the Insurance Claim Provision. A time lag may occur between insurable liability events and the date claims are received. No allowance is made for this value unless specific incidents have occurred which make it appropriate to do so. One potential use of the General Reserve is to cover for emerging trends of liability claims or an exceptional value of incurred but not reported claims. Estimates of the value of claims change as information regarding the circumstances evolve. The provision of £3.2m is based on estimates provided by Insurance Companies and by the Regional Legal Services Team. An increase / decrease in the value of claims of 10% will impact the provision by (+/-) £0.3m.

1.7 Events after the Balance Sheet Date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date on which the Statement of Accounts are authorised for issue. Two types of events can be identified:

Those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events.

Those that are indicative of conditions that arose after the reporting period – the Statement of Accounts are not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

Since putting the statements together and the delay in audit, the following has now occurred:

As at 31 December 2019 China had alerted the World Health Organisation (WHO) of several cases of an unusual form of pneumonia occurring in Wuhan. Following this and a substantial increase in infections, on 11th March 2020 the WHO declared the severe acute respiratory syndrome coronavirus (Covid-19) a pandemic. The number of infections within the UK increased during March 2020 and by late March the Government had declared a shutdown which impacted almost all UK operations in an unprecedented manner.

The financial and social outcomes of this are not yet fully understood, however, it is anticipated that the condition will exist for the short to medium future and that it will have a significant impact upon the UK and global economy. As the condition did not exist at the year end, this is therefore a non-adjusting event for which no estimate of its financial effect on the reporting entity can be made as at 31 March 2019.

As at the 31st March 2020 the cost to the Force was £30,537 although early scenario planning did identify the potential for total costs to be much higher and ongoing talks with the Home

Office suggest funding for this expenditure will be made available through specific grant.

At the present time absence rates due to COVID19 are much lower than anticipated and there has been a significant short term reduction in other policing activity; meaning that it has been possible to manage resources to minimise the financial impact. Costs are continuing to be monitored on the impact of this during 2020-21 and positive funding discussions with the Home Office continue, it is therefore not considered that COVID19 will have a material impact on the going concern of the organisation.

Section 2 Notes to Comprehensive Income & Expenditure Statement

2.1 Expenditure Funding Analysis

2017-18 has been restated, see note 1.5 for details.

This note demonstrates the link between the accounting figures included in the CIES and the amounts raised by grant and taxation used in the management accounting decision making.

2017-18 (Restated, see note 1.5)			Commissioner & Group Expenditure Funding Analysis	2018-19		
Net Expenditure Chargeable to the General Fund	Adjustments (Note 2.2)	Net Expenditure in the CIES		Net Expenditure Chargeable to the General Fund	Adjustments (Note 2.2)	Net Expenditure in the CIES
£000	£000	£000		£000	£000	£000
227,509	(16,364)	211,145	Policing	238,983	97,325	336,308
4,049	(436)	3,613	Commissioner	4,707	(269)	4,438
231,558	(16,800)	214,758	Net Cost of Services	243,690	97,056	340,746
			Other (Income) and Expenditure			
0	72,469	72,469	Policing	0	53,673	53,673
(236,588)	240	(236,348)	Commissioner	(243,425)	3,927	(239,498)
(5,030)	55,909	50,879	(Surplus) or Deficit on Provision of Service	265	154,656	154,921
(18,898)			Opening General Fund Balance	(23,928)		
(23,928)			Closing General Fund Balance	(23,663)		

2.2 Adjustments to the Expenditure Funding Analysis

2018-19	Net Capital Statutory Adjustments	Net Pensions Statutory Adjustments	Other Statutory Adjustments	Total Adjustments
	£000	£000	£000	£000
Policing	0	97,172	153	97,325
Commissioner		(269)	0	(269)
Net Cost of Services	0	96,903	153	97,056
Other (Income) and Expenditure Chief Constable	0	53,673	0	53,673
Other (Income) and Expenditure Commissioner	4,203	(144)	(132)	3,927
Difference between the Statutory Charge and the (Surplus) or Deficit in the CIES	4,203	150,432	21	154,656

2017-18 (Restated, see note 1.5)	Net Capital Statutory Adjustments	Net Pensions Statutory Adjustments	Other Statutory Adjustments	Total Adjustments
	£000	£000	£000	£000
Policing		(16,336)	(28)	(16,364)
Commissioner	(594)	124	34	(436)
Net Cost of Services	(594)	(16,212)	6	(16,800)
Other (Income) and Expenditure Chief Constable	0	72,469	0	72,469
Other (Income) and Expenditure Commissioner	109	67	64	240
Difference between the Statutory Charge and the (Surplus) or Deficit in the CIES	(485)	56,324	70	55,909

Income

Revenue government grants, third party contributions and donations are recognised as income when the conditions of entitlement are satisfied. Grants and contributions with unsatisfied conditions are creditors on the Balance Sheet. As conditions are satisfied, it is credited to the CIES. Unconditional

monies are carried as an earmarked reserve on the Balance Sheet until used.

A deminimis level of £0.050m exists whereby it is essential that income is assessed whether it should form part of the Earmarked Reserves. Capital grants are

credited to the CIES, and then reversed out of the General Fund Balance in the Movement in Reserves Statement. The grant is either used to finance capital expenditure or credited to the Capital Grants Unapplied Account.

2.3 Income Credited to Services

2017-2018 £000		2018-2019 £000
(1,641)	Relating to the Commissioner - Other Income	(1,625)
(5,883)	Partnership and Joint Controlled Operations	(2,175)
(1,858)	PFI Grant	(1,858)
(3,002)	Recharge of Officers	(2,142)
(10,228)	Other Income	(7,852)
(22,612)	Total for the Group	(15,652)

2.4 Financing and Investment Income and Expenditure

2017-18 £000		2018-19 £000
1,753	Interest payable and similar charges	1,979
67	Net interest on the net defined benefit liability (asset)	(144)
(104)	Interest receivable and similar income	(249)
1,716	Relating to the Commissioner	1,587
72,469	Other net interest on the defined benefit liability (asset)	53,672
74,185	Total for the Group	55,260

2.5 Taxation and Non-Specific Grant Income – Commissioner and Group

2017-18 (Restated, see note 1.5) £000		2018-19 £000
(57,273)	Council tax income	(61,433)
(136,418)	Non-ringfenced government grants	(135,136)
(41,650)	HO Police Pension Grant	(43,428)
(3,374)	Capital grants and contributions	(839)
(238,715)	Total for the Commissioner and Group	(240,836)

2.6 Other Operating Expenditure – Commissioner and Group

2017-18 (Restated, see note 1.5) £000		2018-19 £000
651	(Gains)/losses on the Disposal of Non-Current Assets	(249)
0	Other	0
651	Total for the Commissioner and Group	(249)

2.7 Impairment Losses

There are no instances of impairment to report.

2.8 Income and Expenditure Analysed by Nature

2017-18 Restated (see note 1.5)			Nature of Expenditure or Income	2018-19		
PCC	Chief Constable	Group		PCC	Chief Constable	Group
£000	£000	£000		£000	£000	£000
668	191,945	192,613	Expenditure on services - employees	1,009	308,216	309,225
4,585	35,417	40,002	Expenditure on services - other	5,055	33,798	38,853
(1,641)	(20,971)	(22,612)	Income from services	(1,625)	(14,027)	(15,652)
(57,273)		(57,273)	Income from local taxation	(61,433)	0	(61,433)
(181,441)		(181,441)	Government grants and contributions	(179,404)	0	(179,404)
0	4,754	4,754	Depreciation, amortisation and impairment	0	8,320	8,320
1,716	72,469	74,185	Other Financing	1,587	53,673	55,260
651		651	(Gain) or loss on disposal of non-current assets	(249)	0	(249)
227,509	(227,509)	0	Intra Group Funding	238,983	(238,983)	0
(5,226)	56,105	50,879	(Surplus) or Deficit for Year	3,923	150,998	154,921

2.9 Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. This includes wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (where applicable). An accrual is made for the estimated cost of holiday entitlements or any form of leave (e.g. time off in lieu earned by employees) but not taken before the year-end, which

Employees can carry forward into the next financial year (Accumulated Absences Account).

The accrual is made at the estimated salary rates applicable for the following accounting year, being when the employee takes the benefit. The accrual is charged to the CIES, but then reversed out through the Movement in Reserves Statement.

2.10 Termination Benefits

Termination benefits are amounts payable as a result of a decision to terminate an employees employment prior to normal retirement date or an acceptance of a voluntary redundancy.

These are charged to the CIES at the time when the decision is demonstrably committed to. If not actually paid then it is included by use of a provision.

Section Notes to the Movement in Reserves Statement

3.1 Transfers (to)/from Earmarked Reserves – Commissioner and Group

(2017-18 has been restated, see note 1.5 for details).

This shows how monies have been set aside or used during the year. All earmarked reserves are within the Commissioner accounts only.

	Balance at 31 March 2017	Opening Balance Adjustment	Transfers In 2017-18	Transfers Out 2017-18	Balance at 31 March 2018	Transfers In 2018-19	Transfers Out 2018-19	Balance at 31 March 2019
	£000	£000	£000	£000	£000	£000	£000	£000
Police Property Act	(183)		(13)	0	(196)	0	0	(196)
Drug Fund	(76)		(2)	51	(27)	0	0	(27)
PFI Life Cycle Costs	27		(37)	0	(10)	(38)	0	(48)
Revenue Grants	(2,747)		(411)	309	(2,849)	(217)	1,092	(1,974)
Medium Term Financial Plan	(3,275)	139	0	1,136	(2,000)	(254)	2,254	0
Tax Base Reserve	(1,247)		0	200	(1,047)	(469)	2	(1,514)
Animal Welfare	(19)		0	0	(19)	0	0	(19)
PCC	(622)		(111)	0	(733)	(53)	26	(760)
Grants and Commissioning	(2,499)		(1,080)	138	(3,441)	(712)	154	(3,999)
PCC Night Time Levy	(284)		0	103	(181)	(20)	0	(201)
Estimation Reserve	(13)		0	13	0	0	0	0
Target Hardening	0		(73)	0	(73)	0	0	(73)
Allard Reserve	0		(1,200)	0	(1,200)	0	0	(1,200)
Asset Replacement	0		(2,731)	0	(2,731)	(2,216)	0	(4,947)
IT Investment	0		(1,100)	0	(1,100)	0	378	(722)
Joint Operations	(845)	(139)	(262)	0	(1,246)	0	338	(908)
Total Earmarked Reserves	(11,783)	0	(7,020)	1,950	(16,853)	(3,979)	4,244	(16,588)
General Fund	(7,075)	0	0	0	(7,075)	0	0	(7,075)
Total General Fund Balance	(18,858)	0	(7,020)	1,950	(23,928)	(3,979)	4,244	(23,663)

3.2 Usable Reserves – Commissioner and Group

31 March 2018 £000	Capital Reserves Receipt	31 March 2019 £000
(3,293)	Balance 1 April	(3,887)
0	Applied in Year	2,715
(594)	Capital Receipts in Year	(1,828)
(3,887)	Balance 31 March	(3,000)

31 March 2018 £000	Capital Grants & Contributions Applied	31 March 2019
0	Balance 1 April	0
(2,794)	Capital Grants and Contributions Recognised in Year	(839)
2,794	Capital Grants and Contributions Applied	839
0	Balance 31 March	0

3.3 Unusable Reserves

31 March 2018	31 March 2018 (Restated, see note 1.5)		Type of Reserve	31 March 2019	
Group £000	PCC £0	Group £000		PCC £000	Group £000
2,624,493	2,125	2,624,493	Pensions	2,149	2,844,158
3,512	197	3,512	Accumulated Absences	10	3,479
(1,137)	(1,568)	(1,568)	Revaluation Reserve	(1,470)	(1,470)
10,080	10,743	10,743	Capital Adjustment	13,531	13,531
(891)	(891)	(891)	Collection Fund	(759)	(759)
(13)	(13)	(13)	Deferred Receipt	0	0
2,636,044	10,593	2,636,276	Total	13,461	2,858,939

3.4 Unusable Reserves Movements

The table analyses the unusable reserves movements in the MIRS.

31 March 2018	31 March 2018 (Restated, see note 1.5)		Movement in Unusable Reserves	31 March 2019	
Group £000	PCC £000	Group £000		PCC £000	Group £000
2,746,383	27,492	2,746,222	Balance at Start of year	10,593	2,636,276
0	(17,027)	(314)	Adjustment	0	0
(166,135)	(269)	(166,135)	Comprehensive Income and Expenditure	99	68,895
55,796	398	56,503	Adjustments between accounting basis and funding basis under regulations	2,895	153,893
0	0	0	Transfers from Earmarked Reserves	(124)	(124)
2,636,044	10,593	2,636,276	Balance at End of Year	13,461	2,858,939

3.5 Adjustments between Accounting Basis and Funding Basis under Regulations

2018-19	General Fund / Earmarked Reserve	General Fund / Earmarked Reserve	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves	Movement in Unusable Reserves
	Commissioner	Group	Group	Group	Commissioner	Group
	£000	£000	£000	£000	£000	£000
Pension costs (transferred to / (from) the Pensions Reserve)	17	(150,862)			(17)	150,862
Council tax (transfers to / (from) the Collection Fund)	(132)	(132)			132	132
Receipt of deferred debtor	0	0			0	0
Holiday pay (adjustments to the Accumulated Absences reserve)	(4)	33			4	(33)
Revaluation Reserve	22	22			(22)	(22)
Reversal of entries included in the Surplus or Deficit on the Provision of Services in relation to capital expenditure (these items are charged to the Capital Adjustment Account)	(9,066)	(9,220)		(839)	9,905	10,059
Total Adjustments to Revenue Resources	(9,163)	(160,159)	0	(839)	10,002	160,998
Transfer of non-current asset sale proceeds from revenue to the Capital Receipts Reserve	1,828	1,828	(1,828)		0	0
Statutory Provision for the repayment of debt	2,752	2,752			(2,752)	(2,752)
Capital expenditure financed from revenue balances	550	550			(550)	(550)
Total adjustments between Revenue and Capital Resources	5,130	5,130	(1,828)	0	(3,302)	(3,302)
Application of capital grant to finance capital expenditure	0	0		839	(839)	(839)
Use of capital receipts reserve to finance capital expenditure			2,715		(2,715)	(2,715)
Use of earmarked reserves to finance capital expenditure	250	250			(250)	(250)
Other adjustments	1	(1)			(1)	1
Total adjustments	(3,782)	(154,780)	887	0	2,895	153,893

2017-18	General Fund / Earmarked Reserve Commissioner £000	General Fund / Earmarked Reserve Group £000	Capital Receipts Reserve Group £000	Capital Grants Unapplied Group £000	Movement in Unusable Reserves Commissioner £000	Movement in Unusable Reserves Group £000
Pension cost (transferred to / (from) the Pensions Reserve)	(191)	(56,324)			191	56,324
Council tax (transfers to / (from) the Collection Fund)	(83)	(83)			83	83
Receipt of deferred debtor	(32)	(32)			32	32
Holiday pay (adjustments to the Accumulated Absences reserve)	(13)	13			13	(13)
Revaluation Reserve	(137)	(137)			137	137
Reversal of entries included in the Surplus or Deficit on the Provision of Services in relation to capital expenditure (these items are charged to the Capital Adjustment Account)	(2,367)	(2,365)		(2,794)	5,161	5,159
Total Adjustments to Revenue Resources	(2,823)	(58,928)	0	(2,794)	5,617	61,722
Transfer of non-current asset sale proceeds from revenue to the Capital Receipts Reserve	0	0	(594)		594	594
Statutory Provision for the repayment of debt	2,675	2,675			(2,675)	(2,675)
Capital expenditure financed from revenue balances	344	344			(344)	(344)
Total adjustments between Revenue and Capital Resources	3,019	3,019	(594)	0	(2,425)	(2,425)
Application of capital grant to finance capital expenditure				2,794	(2,794)	(2,794)
Other adjustments						0
Total adjustments	196	(55,909)	(594)	0	398	56,503

Section 4 Notes to the Balance Sheet

4.1 Property, Plant and Equipment

Assets with physical substance and which are held for operational or administrative purposes with an expected life of over a year are classified as property, plant and equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that the cost of the item can be measured reliably and it is probable it can generate future economic benefits or service potential. Expenditure that maintains, but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred, to the CIES.

Revenue expenditure funded from capital under statute (REFCUS) represents expenditure that may be capitalised under statutory provisions, but does not result in the creation of tangible assets.

De-minimis levels are applied to allow sensible administration arrangements without materially affecting the figures presented. The de-minimis levels applied for all property, plant and equipment (including finance leases) is £0.020m.

Component Accounting

Components with appropriate depreciation are included where this is significant as determined by the following test: Only assets with a carrying value above £0.600m are considered and then components are included if the item forms at least 5% of the asset value.

Measurement

Assets are initially measured at cost, comprising the purchase price plus costs in bringing the asset to the location and to be fit for purpose. The value of assets acquired other than by purchase is deemed to be its fair value.

Assets are then carried in the Balance Sheet using the following measurement bases in accordance with IAS 16:

- Fair value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV) Operational buildings have been valued on this basis.
- If there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value. Bridewell custody suite is valued on this basis.

- For non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value. Vehicles, equipment and furniture is on this basis.
- Non-operational buildings including assets for sale and investment properties have been valued on the basis of Open Market Value.
- Assets under construction are included at actual cost.

These standards are incorporated into the RICS 'Red book' valuation standards.

Increases in valuations have been matched by credits to the Revaluation Reserve since 1 April 2007, the date of its formal implementation. Gains prior to that date are consolidated into the Capital Adjustment Account. Where decreases in value are identified, they are accounted for as follows:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down in the CIES once the Revaluation Reserve is fully utilised.

Impairment

Assets are assessed annually for potential impairment. When material, an impairment loss is recognised for the deficit, as follows:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down in the CIES.
- Where an impairment loss is reversed subsequently by a revaluation gain, the reversal is credited to the CIES, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is charged on all operational non-current assets by the systematic allocation of their depreciable amounts, over their useful lives, after allowing for residual values.

Asset Type	Depreciation Method	Period of Years
Land	Nil	Nil as unlikely to reduce in value
Property	Straight Line	10-50 years as estimated by the valuer
Vehicles	Straight Line	1-20 years
Plant & Equipment	Straight Line	1-20 years
Finance Leases	Straight Line	Over the life of the finance lease

A full year's charge is made in the year of acquisition, with no charge made in the year of disposal. Depreciation is charged to the CIES. Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and

depreciation that would have been chargeable based on their historical cost. This is transferred each year from the Revaluation Reserve to the Capital Adjustment Account. Where an item of property, plant and equipment has major components whose cost and life span is significantly different from the rest, the components are depreciated separately (subject to meeting de minimis levels).

Assets held for Sale

When a non-current asset is actively marketed, and reasonably expected to be sold in the next 12 months, it is reclassified as an Asset Held for Sale, and is a current asset.

Disposal

The asset is re-valued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the 'Other Operating Expenditure' line in the CIES. Gains in fair value are recognised only up to the amount of any previous losses recognised in the 'Surplus or Deficit on Provision of Services'.

If assets no longer meet the criteria of Assets Held for Sale, they are reclassified back to non-current assets and re-valued appropriately.

Amounts received for a disposal are categorised as capital receipts, and credited to the Capital Receipts Reserve for application to future capital investment. Revaluation Reserve balances relating to disposed assets are transferred to the Capital Adjustment Account.

4.2 Property Plant and Equipment Movements to 31 March 2019	Land and Buildings	Vehicles, Plant, Furniture & Equipment	Assets Under Construction	Total Property, Plant and Equipment
	£000	£000	£000	£000
Cost or Valuation				
at 1 April 2018 Restated, see note 1.5	33,262	32,388	477	66,127
Adjustments to cost/value & depreciation/impairment	(536)	0	0	(536)
Additions	3,303	4,161	1,000	8,464
Revaluation increases/(decreases) recognised in the Revaluation Reserve	(80)	0	0	(80)
Revaluation increases/(decreases) recognised in the (Surplus)/Deficit on the Provision of Services	(2,597)	0	0	(2,597)
De-recognition – disposals	0	(11,798)	0	(11,798)
Reclassifications and transfers	(1,047)	0	0	(1,047)
at 31 March 2019	32,305	24,751	1,477	58,533
Depreciation & Impairment				
at 1 April 2018 Restated, see note 1.5	(5,228)	(20,585)	0	(25,813)
Adjustments to cost/value & depreciation/impairment	536	0	0	536
Depreciation charge	(845)	(4,106)	0	(4,951)
De-recognition – disposals	0	11,470	0	11,470
Reclassifications and transfers	0	0	0	0
Eliminated on reclassification to Held for Sale	0	0	0	0
at 31 March 2019	(5,537)	(13,221)	0	(18,758)
Net Book Value				
at 31 March 2019	26,768	11,530	1,477	39,775
at 31 March 2018	28,034	11,803	477	40,314

4.2 Property Plant and Equipment Movements to 31 March 2018 Restated, see note 1.5	Land and Buildings	Vehicles, Plant, Furniture & Equipment	Assets Under Construction	Total Property, Plant and Equipment
	£000	£000	£000	£000
Cost or Valuation				
at 1 April 2017	31,773	33,242	307	65,322
Adjustments to cost/value & depreciation/impairment	(798)	0	0	(798)
Additions	1,572	3,585	500	5,657
Revaluation increases/(decreases) recognised in the Revaluation Reserve	558	0	0	558
Revaluation increases/(decreases) recognised in the (Surplus)/Deficit on the Provision of Services	1,293	0	0	1,293
De-recognition – disposals	(290)	(4,439)	0	(4,729)
Reclassifications and transfers	(846)	0	(330)	(1,176)
at 31 March 2018	33,262	32,388	477	66,127
Depreciation & Impairment				
at 1 April 2017	(5,133)	(18,979)	0	(24,112)
Adjustments to cost/value & depreciation/impairment	0	0	0	0
Depreciation charge	(914)	(4,628)	0	(5,542)
De-recognition – disposals	39	3,022	0	3,061
Reclassifications and transfers	(16)	0	0	(16)
Eliminated on reclassification to Held for Sale	796	0	0	796
at 31 March 2018	(5,228)	(20,585)	0	(25,813)
Net Book Value				
at 31 March 2018	28,034	11,803	477	40,314
at 31 March 2017	26,640	14,263	307	41,210

4.3 Property, Plant and Equipment Revaluations

2017-18 has been restated, see note 1.5 for details

Land and buildings are revalued on a five year rolling programme to ensure that their carrying amount is not materially different from their fair value. Land and Building values are based on valuations by Andrew Martin BSc MRICS, (Director) and Roger Smalley BSc MRICS, (Associate Director) of the independent valuers Lambert Smith Hampton.

The resulting revaluations were considered by the internal valuer and it was not considered appropriate to commission any further valuations, because there were no trends emerging that would materially affect the valuations.

Revaluations	Land and Buildings	Vehicles, Plant, Furniture & Equipment	Assets Under Construction	Total
	£000	£000	£000	£000
Carried at historical cost	11,142	23,021	1,030	35,193
Valued at current value as at:				
31/03/2019	6,995	0	0	6,995
31/03/2018	1,200	0	0	1,200
31/03/2017	8,603	0	0	8,603
31/03/2016	566	0	0	566
31/03/2015	1,713	0	0	1,713
Total cost or Valuation	30,219	23,021	1,030	54,270
Share of Joint Operation Property				4,263
Total Gross Value				58,533

4.4 Investment Properties

Investment properties are used to earn rentals or for capital appreciation, and not used in any way to deliver services or are being held for sale. The carrying value is annually revalued under IFRS13 to current fair value. This is currently £0.435m (£0.535m 2017-18) Rentals received in relation to investment properties are credited to the CIES.

Income is received on investment properties (telecoms masts) from Cell C.M., who also undertake the maintenance and repair of the telecoms masts. These costs are not identified separately in the Statement of Accounts and are included within the management charge. Investment income net of this management charge was £0.92m in 2018-19 (£0.080m in 2017-18).

4.5 Intangible Assets

Intangible assets do not have physical substance, but it is expected that future economic benefits or service potential will occur. Software licences are intangible assets, and are included at historic cost amortised over seven years, as there is no alternate method to ascertain a fair value.

Amortisation is a revenue expense. Movements are summarised in the table below:

31 March 2018 (Restated, see note 1.5) £000	Intangible Assets	31 March 2019 £000
3,584 (3,133)	Balance at start of year: Gross carrying amounts Accumulated amortisation	4,577 (3,477)
451	Net carrying amount at start of year	1,100
993 (344)	Additions: Purchases Amortisation for the period	1,494 (359)
1,100	Net carrying amount at end of year	2,235
4,577 (3,477)	Comprising: Gross carrying amounts Accumulated amortisation	6,071 (3,836)
1,100		2,235

4.6 Capital Expenditure and Capital Financing

The total amount of capital expenditure, including capitalised PFI and leases and sources of finance are shown in the table below. It shows cumulative capital expenditure which is to be financed in future years by charges to revenue. The Capital Financing Requirement is determined by these factors.

This table only shows the position of the Commissioner excluding the Joint Operations. At the 31 March 2019 the Commissioner had entered into a number of capital contracts which would continue to incur expenditure in future years. These totalled £3.4m. The contracts covered building alterations and IT systems. (£3.2m 31 March 2018).

31 March 2018 Restated, see note 1.5 £000	Capital Expenditure and Capital Financing	31 March 2019 £000
59,137	Opening Capital Financing Requirement	57,705
	Capital Investment:	
3,132	Property Plant and Equipment	8,159
905	Intangible Assets	1,494
4,037	Total Capital Spending	9,653
	Sources of Finance:	
0	Capital Receipts	(2,715)
0	Earmarked Reserves	(250)
(2,794)	Government Grants and other contributions	(753)
	Sums set aside from revenue:	
(2,675)	Minimum Revenue Provision	(2,752)
(5,469)	Total Sources of Finance	(6,470)
57,705	Closing Capital Financing Requirement	60,888

4.7 Assets Held for Sale

The Commissioner's Estates Strategy is to review all property held and place surplus property up for sale. The following table shows the value of properties held for sale at the Balance Sheet dates.

When classified as 'Held For Sale' the asset is no longer subject to depreciation. It is shown as a current asset because the funds are due within the forthcoming year.

31 March 2018 (Restated, see note 1.5) £000	Assets Held for Sale	31 March 2019 £000
2,786	Balance outstanding at start of year	2,748
1,330	Newly classified as held for sale	1,047
(63)	Revaluations	0
(1,305)	Assets sold	(1,209)
2,748	Balance outstanding year end	2,586

4.8 Debtors Commissioner and Group

A bad debt provision of £0.12m is provided against specific debts considered to be unlikely to be collected (£0.03m at 31 March 2018).

A provision of £3.663m is held against Council Tax arrears of £5.679m at 31 March 2019 (£3.184m and £4.953m respectively at 31 March 2018). This level of provision has been assessed by the Council Tax Billing Authorities. Debtors relate to the Commissioner only.

31 March 2018 £000	Debtors	31 March 2019 £000
18,107	Central Government Bodies	9,908
5,080	Other Local Authorities	3,193
9,273	Other Entities and Individuals	9,394
32,460	Total Debtors	22,495

4.9 Short Term Borrowing Commissioner and Group

31 March 2018 £000	Short Term Borrowing	31 March 2019 £000
(3,500)	Market Loan - L.O.B.O.	(3,543)
(749)	PWLB	(1,302)
0	Market Loan - Waverley	(5,009)
(4,000)	Market Loan - Torbay	0
(8,249)		(9,854)

4.10 Creditors Commissioner and Group

The creditors figure includes receipts under The Proceeds of Crime Act 2002 and The Police Property Act 1997 (as amended by the Serious Crime Act 2005 and 2007). These cover monies received from the confiscation or sale of property which has come into their possession in connection with a criminal charge.

Once judgement is made monies are either, paid over to the State, repaid to the individual or made available for the Commissioner to use on specific purposes. At 31 March 2019 cash totalling £0.145m was held in the Commissioner's bank account (£0.797m at 31 March 2018).

31 March 2018		Creditors	31 March 2019	
PCC £000	Group £000		PCC £000	Group £000
(4,876)	(4,876)	Central Government Bodies	(3,026)	(3,026)
(6,812)	(6,812)	Other Local Authorities	(7,113)	(7,113)
(12,601)	(15,917)	Other Entities and Individuals	(8,920)	(12,389)
(24,289)	(27,605)	Total Creditors	(19,059)	(22,528)

4.11 Provisions

Provisions are made where an event has taken place that gives a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and also that a reliable estimate can be made of the amount of the obligation. This is charged to the CIES on becoming aware of the obligation. They are measured as the best estimate at the balance sheet date, taking into account relevant risks and uncertainties.

Settlement of the obligation is charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed and further transactions to or from the CIES are made appropriately. Liability claims are generally paid out within one to three years. It is expected that the majority will be utilised within a year and hence the provision is all short term. Provisions relate to the Commissioner only.

2018-19	Insurance £000	Dilapidation £000	Legal Expenses £000	Medical Retirement £000	Redundancy £000	Bad Debt £000	Joint Operations £000	Pay Award £000	Total £000
Opening Balance	(3,189)	(300)	(115)	0	(51)	0	0	(730)	(4,385)
Increase in provision during year	(1,168)	(209)	0	(78)	(27)	(24)	(2)	(5)	(1,513)
Utilised during year	1,139	21	115	0	51	24	0	735	2,085
Closing Balance	(3,218)	(488)	0	(78)	(27)	0	(2)	0	(3,813)

2017-18	Insurance £000	Dilapidation £000	Legal Expenses £000	Medical Retirement £000	Redundancy £000	Bad Debt £000	Joint Operations £000	Pay Award £000	Total £000
Opening Balance	(2,898)	(268)	(115)	0	0	0	0	0	(3,281)
Increase in provision during year	(1,342)	(158)	0	0	(51)	0	0	(735)	(2,286)
Utilised during year	1,051	126	0	0	0	0	0	5	1,182
Closing Balance	(3,189)	(300)	(115)	0	(51)	0	0	(730)	(4,385)

4.12 Long Term Debt

31 March 2018 £000	Long Term Borrowing	31 March 2019 £000
0	Market Loans	0
(28,921)	PWLB	(41,992)
(28,921)	Total Long Term Borrowing	(41,992)

4.13 Leases

Leases are classified according to the conditions of IAS 17. Lease payments are made for land, buildings, vehicles and equipment. Leases are classified as finance leases if the terms of the lease transfer (substantially) the risks and rewards incidental to ownership from the lessor to the lessee. Leases that do not meet the definition of finance leases are accounted for as operating leases.

Where a lease covers both land and buildings, those elements are considered separately for classification. Major contracts are reviewed for the possibility of embedded leases within them. Assets held under a finance lease are recognised on the Balance Sheet at fair value. There is a liability for the obligation to pay the lessor. Initial direct costs are added to the carrying amount of the asset. Operating leases are charged to the CIES. These payments in 2018-19 were £1.435m (£1.231m in 2017-18).

Finance Lease assets on the balance sheet are accounted for in the same way as other non - current assets.

The contract for the provision of an agreed number of vehicles runs until 2026-27. The estimated value of this scheme is £14.8m. The amount paid in 2018-19 was £3.3m (£3.3m in 2017-18). Future payments are linked to inflation increases. Grant of £1.3m was received in 2018-19 (£1.3m in 2017-18).

Lease payments are apportioned between finance charges debited to the CIES, and the acquisition charge applied to write down the lease liability.

The minimum lease payments exclude values that are contingent on events such as subsequent rent reviews. Currently there are no such events.

The minimum finance lease payments will be payable over the following periods:

Minimum Lease Payments			Finance Lease Payments	
31 March 2018 £000	31 March 2019 £000		31 March 2018 £000	31 March 2019 £000
85	85	Not later than one year	85	85
340	340	Later than one year and not later than five years	340	340
397	397	Later than five years	397	397
822	822	Total	822	822

Included in short-term creditors

31 March 2018 £000	31 March 2019 £000
85	85

Included in long-term liabilities

31 March 2018 £000	31 March 2019 £000
737	737

Authority as Lessee - Operating Leases

The future minimum lease payments due under non-cancellable operating leases in future years are set out below:

31 March 2018 £000		31 March 2019 £000
1,408	Not later than one year	1,480
2,251	Later than one year and not later than five years	2,652
435	Later than five years	352
4,094	Total	4,484

4.14 Service Concession Arrangements – Private Finance Initiative Agreements

Private Finance Initiative Agreements (PFI) is a way to receive assets, whereby the responsibility for asset availability is with the PFI contractor. The Commissioner has entered into two PFI contracts.

The first contractor, Vensons, is responsible for the provision and maintenance of vehicles on a 25 year contract until 2026-27, from a building at Chilwell. The vehicle provision and maintenance is accounted for as an operating lease as opposed to the building being on the balance sheet with a capital value of £1.152m.

The second contractor, Miven, provides and maintains the Riverside building on a 25 year contract until 2026-27, at which point the Commissioner has the option to purchase. The capital value of this scheme is £1.943m. £1.045m was paid in 2018-19 (£1.045m in 2017-18).

With the PFI agreement now being less than 10 years until completion, the opportunity was taken to review the accounting policy to ensure that best practice was being followed.

Future payments are linked to the retail price index but are otherwise fixed, except reductions for poor contractor performance. Specific government grant of £1.858m was received (£1.858m in 2017-18).

The annual amounts payable for the buildings comprise:

- Fair value of the services received during the year – debited to the relevant service in the CIES.
- Finance cost – an interest charge on the outstanding Balance Sheet liability, has been debited to the Financing and Investment Income and Expenditure line in the CIES for the PFI buildings.
- The repayment of the capital liability on the balance sheet.
- Contingent rent – increases in the amount to be paid for the properties arising during the contracts, debited to the 'Financing and Investment Income and Expenditure' line in the CIES.

Lifecycle replacement costs – whereby a proportion of the amounts payable is carried as an earmarked reserve. This may be a negative balance in some years but by the end of the agreement the balance will be zero and the revenue charges are equalised.

Reimbursement of Capital Expenditure 2017-18 £000	Payment for Services & Interest 2017-18 £000	PFI	Reimbursement of Capital Expenditure 2018-19 £000	Payment for Services & Interest 2018-19 £000
203	842	Payable within one year	212	833
907	3,271	Payable within two to five years	949	3,230
1,035	2,967	Payable within six to ten years	730	2,175
2,145	7,080	Total	1,891	6,238

PFI	2018-19 £000
Gross PFI liabilities	2,332
Due:	
Not later than one year	304
Later than one year and not later than five years	1,217
Later than five years	810
	2,332
Finance charges allocated to future periods	(441)
Net service concession liabilities	1,891
Net PFI liabilities	
Due:	
Not later than one year	212
Later than one year and not later than five years	949
Later than five years	730
	1,891
Finance cost payments committed in respect of PFI	
Not later than one year	92
Later than one year and not later than five years	269
Later than five years	80
	441
Services and contingent rents payable to PFI operator (included in the unitary payment)	
Not later than one year	740
Later than one year and not later than five years	2,962
Later than five years	2,094
	5,797
Total unitary payments to PFI operator	
Not later than one year	1,045
Later than one year and not later than five years	4,179
Later than five years	2,905
	8,129

Section 5 Notes to the Cash Flow Statement

5.1 Cash and Equivalents

All cash and cash equivalents consist of bank and instant access accounts.

31 March 2018 £000	Cash and Equivalents Comprise	31 March 2019 £000
9,800	Low Volatility Net Asset Value Funds	4,760
0	Temporary Investments	15,000
1,032	Cash and Bank	1,048
10,832	Total	20,808

Section 5 Notes to the Cash Flow Statement

5.2 Cash Flow from Operating Activities – Group Cash Flows

31 March 2018 £000	The cash flows for operating activities include the following items	31 March 2019 £000
(104)	Interest Received	(249)
1,351	Interest Paid	1,385
1,247	Total	1,136

31 March 2018 Restated, see note 1.5 £000	The cash flows for operating activities include the following items	31 March 2019 £000
(5,886)	Depreciation / amortisation	(5,624)
1,413	Property revaluations	(2,697)
(4,292)	(Increase)/decrease in creditors	5,077
276	Increase/(decrease) in debtors	(9,965)
(103)	(Increase)/decrease in inventories	(16)
(56,323)	Movement in long term liability	(150,862)
(1,431)	Carrying amount of other non-current assets / liabilities	958
(2,973)	Carrying amount of non-current assets and non-current assets held for sale, sold or de-recognised	(1,542)
1,539	Other non-cash movements charged to the (surplus) or deficit on provision of services	301
(67,780)	Total	(164,370)

31 March 2018 £000	The (surplus) or deficit on the provision of services has been adjusted for the following investing and financing activities	31 March 2019 £000
594	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	1,828
3,201	Any other items for which the cash effects are investing or financing cash flows	839
3,795	Total	2,667

5.3 Cash Flow from Investing and Financing Activities - Group Cash Flow

31 March 2018 £000	Cash Flow from Investing and Financing Activities	31 March 2019 £000
4,381	Purchase of property, plant and equipment, investment property and intangible assets	9,653
0	Purchase of short term and long term investments	4,000
(594)	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(1,828)
(3,201)	Other receipts from investing activities	(839)
586	Net cash flows from investing activities	10,986
(11,500)	Cash receipts of short-term and long-term borrowing	(34,500)
15,209	Repayments of short-term and long-term borrowing	20,320
3,709	Net cash flows from financing activities	(14,180)

Section 6 Remuneration Notes

6.1 Members Remuneration

Members of the Audit and Scrutiny Panel were paid £0.006m (£0.005m 2017-18).

6.2 Officers Remuneration over £50,000

Employees within the Group who are receiving over £50,000 remuneration for the year are shown in the table below. This excludes the senior officers reported in a separate table.

One is within the PCC. It includes three above the rank of Superintendent (five in 2017-18).

Remuneration over £50,000	2017-18	2018-19
£50,001 to £55,000	161	175
£55,001 to £60,000	89	96
£60,001 to £65,000	27	30
£65,001 to £70,000	8	5
£70,001 to £75,000	10	8
£75,001 to £80,000	6	8
£80,001 to £85,000	6	9
£85,001 to £90,000	1	2
£90,001 to £95,000	1	1
£95,001 to £100,000	0	1
Total	309	335

6.3 Senior Officer Payments

Officers Remuneration 2018-19	Note	Salary, Fees & Allowances (Note 1) £	Bonuses £	Expenses Allowances (Note 2) £	Compensation for Loss of Office £	Pension Contribution £	Total £
Police & Crime Commissioner - P Tipping		76,375	0	2,693	0	10,234	89,303
Chief Finance Officer to the Police & Crime Commissioner - C Radford		101,380	0	1,594	0	13,585	116,559
Chief Executive to the Police & Crime Commissioner - K Dennis		99,072	0	1,833	0	13,276	114,181
TOTAL PCC		276,827	0	6,121	0	37,095	320,042
Chief Constable - C Guildford		159,313	0	14,196		36,575	210,084
Deputy Chief Constable - R Barber	5	131,754	0	11,321		12,979	156,054
Assistant Chief Constable - S Cooper		106,042	0	7,588	0	25,662	139,292
Assistant Chief Constable - S Prior	3	60,154	0	2,640	0	11,772	74,566
Assistant Chief Constable - K Meynell	4	67,681		4,451		13,500	85,632
Chief Finance Officer to the Chief Constable		63,990	0	602		8,531	73,124
TOTAL CHIEF CONSTABLE		588,934	0	40,798	0	109,019	738,751
TOTAL FOR GROUP		865,761	0	46,919	0	146,114	1,058,793

Note 1: Salary, Fees & Allowances includes Rent Allowance, Housing Allowance, Compensatory Grant, Honoraria and Compensation for Loss of Office

Note 2: Expenses Allowances include taxable expenses such as mileage, car allowances, medical expenses and mortgage interest payments relating to relocation

Note 3: ACC retired 09-09-18

Note 4: ACC appointed 06-08-18

Note 5: DCC opted out of pension scheme 30 years 04-09-18

6.3 Senior Officer Payments

Officers Remuneration 2017-18	Note	Salary, Fees & Allowances (Note 1) £	Bonuses £	Expenses Allowances (Note 2) £	Compensation for Loss of Office £	Pension Contribution £	Total £
Police & Crime Commissioner - P Tipping		75,017	0	1,864	0	10,052	86,933
Chief Finance Officer to the Police & Crime Commissioner - C Radford		86,934	0	1,577	0	11,567	100,078
Chief Executive to the Police & Crime Commissioner - K Dennis		95,480	0	429	0	12,794	108,703
TOTAL PCC		257,431	0	3,870	0	34,413	295,714
Chief Constable - C Guildford		156,436	0	12,464	0	36,004	204,904
Deputy Chief Constable - R Barber	3	122,743	0	6,788	0	28,391	157,922
Assistant Chief Constable - S Cooper	4	92,359	0	6,117	0	22,004	120,480
Assistant Chief Constable - S Prior		103,916	0	3,225	0	25,148	132,289
Assistant Chief Officer - Finance and Resources	5	95,349	0	5,435	0	18,879	119,663
Director of Human Resources	5	100,385	0	8,335	0	17,683	126,403
Director of Information Services & IT	5,6,7	49,485	0	6,618	0	6,275	62,378
TOTAL CHIEF CONSTABLE		720,673	0	48,982	0	154,384	924,039
TOTAL FOR GROUP		978,104	0	52,852	0	188,797	1,219,753

Note 1: Salary, Fees & Allowances include Rent Allowance, Housing Allowance, Compensatory Grant, Honoraria & Compensation for Loss of Office

Note 2: Expenses Allowances include taxable expenses such as mileage, car allowances, medical expenses and mortgage interest payments relating to relocation

Note 3: Deputy Chief Constable was appointed 17 -04-17

Note 4: Assistant Chief Constable was appointed 05-04-17

Note 5: This is the total earned. The costs are apportioned between Nottinghamshire, Northamptonshire and Leicestershire Police

Note 6: Includes Market Rate Premium

Note 7: Director of Information Services and IT resigned 15-09-17

6.4 Exit Packages

Contracts were terminated for 20 employees in the group during the year (9 in 2017-18), incurring costs of £0.378m (£0.209m in 2017-18). This included redundancy payments of £0.203m and pension strain costs of £0.145m. Other departures agreed including compromise agreements incurred costs of £0.030m. In 2018-19, there were no exit payments within the PCC. The Group made no material payments in relation to injury awards during the year.

6.5 Auditor remuneration

Ernst Young LLP are the external auditor to the Commissioner and Group the fees in the year were £0.040m of which £0.027m related to the Commissioner and no other services were purchased (£0.050m in 2017-18).

Exit Packages								
Exit package cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band (£)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
£0 - £20,000	5	7	1	8	6	15	67,000	101,000
£20,001 - £40,000	2	2	0	1	2	3	67,000	98,000
£40,001 - £60,000	0	0	0	1	0	1	0	49,000
£60,001 - £80,000	1	0	0	0	1	0	75,000	0
£80,001 - £100,000	0	0	0	0	0	0	0	0
£100,001 - £150,000	0	0	0	1	0	1	0	130,000
Total	8	9	1	11	9	20	209,000	378,000

Section 7 Financial Instruments

Financial instruments are recognised on the Balance Sheet when the Commissioner enters a contract. They are initially measured at fair value and carried at their amortised charged to the CIES is the amount payable per the loan agreement. Financial assets held by the Group comprise loans and receivables. These have determinable payments but are not quoted in an active market. The financial liabilities of the Group consist of short-term cost. This generally will equate to the principal outstanding plus accrued interest. Impairment may be appropriate if it becomes likely that the contract may not be fulfilled.

7.1 Risks Arising from Financial Instruments

The Commissioners activities expose it to a variety of financial risks:

- Credit risk – the possibility that the amounts due may not be received.
- Liquidity risk – the possibility that insufficient funds are available to meet expenditure commitments.
- Market risk – the possibility that loss arises as a result of changes to interest rates and stock market movements.

The Treasury Management Strategy (incorporating the Annual Investment Strategy) focuses on mitigating the risk of the unpredictability of financial markets, It includes policies on the risks above.

Credit Risk

Credit risk arises from investments and customer debt. The risk is minimised through the Annual Investment Strategy. This requires that deposits are only made with financial institutions meeting identified minimum credit criteria, as laid down by market leading rating services.

Maximum investment limits and durations are also specified to reduce credit risk. The maximum exposure to credit risk for deposits during the year was £65.6m. This was placed within the criteria of the strategy with high quality counterparties. There was no evidence at year end of potential counterparty default.

Customers owed £0.93m at year end (£2.24m in 2017-18). An allowance of £0.12m is set aside for debts to mitigate the effect of default (£0.03m in 2017-18).

Liquidity Risk

Cash flow management ensures that cash is available as needed. For unexpected events, there is ready access to borrowings from the money markets and the PWLB. There is no significant risk of being unable

to raise the required finance. If a significant proportion of borrowing needed replacing at a time of unfavourable interest rates, this could be costly. The Treasury Management Strategy. limits the proportion of borrowing maturity in specific periods to minimise the risk All trade and other payables are due within one year.

Interest Rate Risk

There is a risk from exposure to interest rate movements on borrowings and investments. Borrowings are not carried out at fair value, so nominal gains and losses on fixed rate borrowings do not impact on the CIES. A rise in interest rates would have the following effects:

- Borrowing at variable rates - the interest charged to the CIES will rise
- Borrowings at fixed rates - the fair value of the liabilities borrowings will fall
- Investments at variable rates - the interest credited to the CIES will rise
- Investments at fixed rates - the fair value of the assets will fall

The Treasury Management Strategy sets a maximum of 50% of debt to be variable rate loans to mitigate this. Only £3.5m is held as variable which is 7%. There was £5m temporary borrowing at 31 March 2019.

Price Risk

Investments are not held as equity shares, and therefore there is no exposure to losses arising from movements in the prices of the shares.

Foreign Exchange Risk

Investments are not held in foreign currencies and therefore there is no exposure to loss arising from movements in exchange rates.

The table below shows the maturity spread of debt. All trade and other payables are due within one year.

Liquidity Risk	31 March 2018 £000	31 March 2019 £000
Less than one year	(8,249)	(9,854)
Between one and two years	(471)	(3,188)
Between two and five years	(5,677)	(4,216)
More than 5 Years	(3,259)	(5,126)
More than 10 Years	(19,513)	(29,462)
	(37,169)	(51,846)

7.2 Financial Instruments – Fair Value

Financial liabilities and financial assets represented by loans and receivables, and long term debtors and creditors are carried in the Balance Sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining term of the instruments, using the following assumptions:

- Interest rates paid during 2018-19 ranged between 2.19% and 7.75% for PWLB loans and 3.73% on the market loan. The average Interest rates received was 0.66%. No early repayment or impairment is recognised.

- For instruments maturing in the next year, the carrying amount is assumed to be fair value.
- The fair value of trade and other receivables is taken to be the invoiced or billed amount.

The fair value of the loans is £58.3m which is £7m higher than the carrying amount because there are a number of fixed rate loans with the PWLB with an interest rate payable higher than the prevailing rates at the Balance Sheet date.

This shows a notional future loss as there is a commitment to pay the PWLB at a rate above current market rates. The fair value of assets is the year end carrying value, being either variable rate instruments or short term.

Long term borrowings of £14m took place in 2018-19.

7.3 Financial Instruments Outstanding

The Market Loan of £3.5m was taken out with Danske Bank in May 2006 for 60 years. Since May 2011 it has featured a break clause every 6 months (Lenders Option, Borrowers Option LOBO).

This option has not yet been used. The CIPFA Treasury Management Code categorises this as a short term liability.

At 31 March 2019 a short term investment of £4m was held with City of Liverpool Council.

	Long-term 31 March 2018 £000	Long-term 31 March 2019 £000	Current 31 March 2018 £000	Current 31 March 2019 £000
Debtors				
Loans and receivables	0	0	43,292	47,303
Other	0	0	2,748	2,586
Total included in Debtors	0	0	46,040	49,889
Borrowings				
Financial liabilities at amortised cost	(28,920)	(41,992)	(8,249)	(9,854)
Total included in Borrowings	(28,920)	(41,992)	(8,249)	(9,854)
Other Long Term Liabilities				
PFI and finance lease liabilities	(2,227)	(2,415)	0	0
Total other long term liabilities	(2,227)	(2,415)	0	0
Creditors				
Financial liabilities carried at contract amount	0	0	(27,605)	(22,528)
Total Creditors	0	0	(27,605)	(22,528)
Financial Liabilities at amortised cost				
Interest expense			1,351	1,385
Financial Assets: Loans and receivables				
Interest income			(104)	(249)
Net expense in (Surplus) or Deficit on the Provision of Services			1,247	1,136

Section 8 Other Notes

8.1 Basis of Cost Allocation

The basis of splitting costs between The Commissioner and the Chief Constable for revenue is based on operational activity of the Chief Constable.

All assets and liabilities belong to the Group apart from the provision for accumulated absences and pension liabilities that relate for the officers and staff that report to the Chief Constable.

8.2 Contingent Assets

Contingent assets arise where an event has taken place that gives the potential for an asset, whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly in the control of the Group. They are not recognised in the Balance Sheet, The Commissioner had no contingent assets as at 31 March 2019.

8.3 Contingent Liabilities

A contingent liability arises where a past event gives a possible obligation which depends on the outcome of uncertain future events not wholly in the control of the Group.

Contingent liabilities also arise in circumstances where a provision or reserve would otherwise be made, but there is not the level of certainty on either likelihood or value. Contingent liabilities are not recognised in the Balance Sheet.

Following successful claims in the court case Allard v Devon and Cornwall Police for unpaid overtime following recalls to duty, the judge has selected a number of test cases to consider all of the issues arising in these claims against forces across the country. Nottinghamshire's claims are therefore stayed by order of the High Court pending the outcome of the test cases. The total cost of the claims will be dependent upon the principles established in the test cases and a number could go back over several years. An estimate has been reserved for (Allard Reserve).

8.4 Related Parties

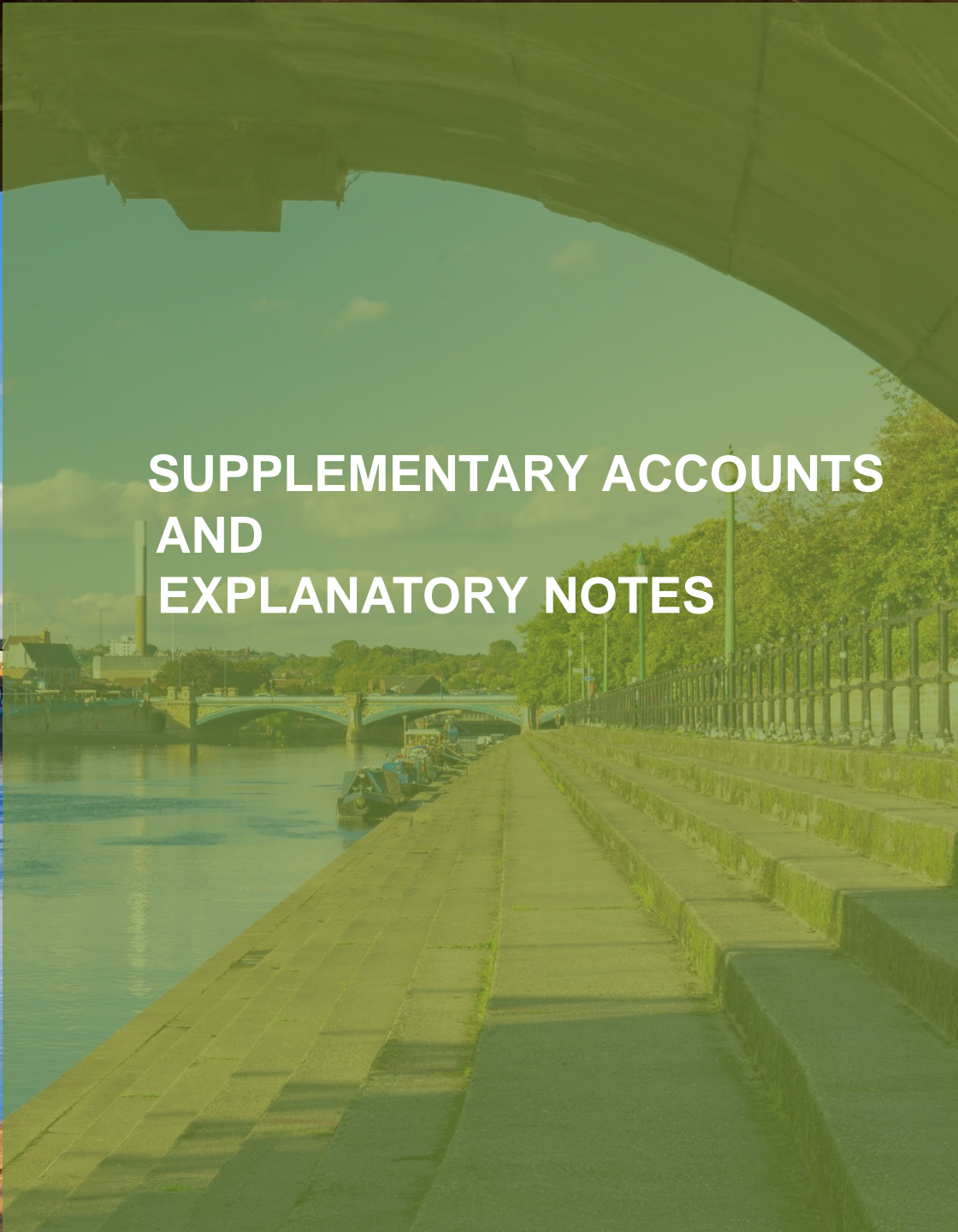
Disclosures are required for material transactions with related parties, bodies or individuals that have the potential to control or influence the Group or vice versa. This allows transparency to the extent that the Group might have been constrained in its ability to operate independently, or might have limited another party's ability to bargain freely.

Central Government asserts significant influence over the general operations of the police. It provides the statutory framework, and the majority of its funding in the form of grants and limits the increase in precepts. There is also influence by other Local Authority partners. This is particularly relevant to Nottingham City Council, who provide funding for specific roles.

The CIPFA Code requires members to complete a declaration of personal interests under section 81(1) of the Local Government Act 2000 and the Local Authorities (Model Code of Conduct) Order 2007. Audit and Scrutiny Panel members are required to complete a register of interest form. Senior employees can influence decisions and they also complete a declaration of personal interests. Joint Operations are areas where significant influence can be exerted by all parties.



SUPPLEMENTARY ACCOUNTS AND EXPLANATORY NOTES



PENSION FUND ACCOUNTS AND EXPLANATORY NOTES

2017-18 £000	Pension Fund	2018-19 £000
	Contributions Receivable	
(5,777)	Employers Contributions 1987 Scheme	(4,493)
(208)	Employers Contributions 2006 Scheme	(180)
(10,348)	Employers Contributions 2015 Scheme	(12,110)
(1,411)	Additional Contributions for early retirements - all schemes	(1,169)
(3,414)	Members contributions 1987 Scheme	(2,665)
(101)	Members contributions 2006 Scheme	(90)
(5,710)	Members contributions 2015 Scheme	(6,639)
0	Transfer in 1987 Scheme	0
0	Transfer in 2006 Scheme	0
(310)	Transfer in 2015 Scheme	(630)
	Benefits Payable	
53,187	Pensions 1987 Scheme	56,262
18	Pensions 2006 Scheme	23
143	Pensions 2015 Scheme	227
15,517	Commutations and lump sum retirement benefits 1987 Scheme	14,890
15	GAD v Milne Payments	0
	Payments to / on account of leavers	
2	Refund of contributions 2006 Scheme	0
4	Refund of contributions 2015 Scheme	2
0	Transfers out 1987 Scheme	0
43	Transfers out 2006 Scheme	0
0	Transfers out 2015 Scheme	0
41,650	Sub-total before transfer from the Commissioner of amount equal to the deficit	43,428
(41,650)	Transfer of Government Grant from the Commissioner to meet the deficit	(43,428)
0	Balance at 31st March	0

This fund account relates solely to the Police Officer Pension Scheme

Post-Employment Benefits

Employees are members of two separate defined benefits pension schemes providing retirement lump sums and pensions, earned whilst employed by the Group. The Pension Reserve absorbs the timing differences between the difference in accounting and funding for post-employment benefits in accordance with statutory provisions. The debit balance on the Pension Reserve represents a substantial shortfall in the benefits earned by past and current employees and the resources set aside to meet them. The statutory arrangements ensure that funding will meet payments. Actuarial gains and losses are charged to the Pension Reserve.

The CIES recognises the benefits earned by employees accruing service in accordance with IFRS19, but the real cost of retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. This ensures that there is no effect on the amounts to be met from government grant and local taxpayers.

The liabilities are adjusted for inflation, valuation assumptions and investment returns.

The Group makes contributions towards the pension schemes and, contributions are set every three years as a result of the actuarial valuation of the Fund required by the Regulations.

The Local Government Pensions Scheme

The Local Government Pensions Scheme (LGPS) for staff is administered by Nottinghamshire County Council. This is a funded scheme, meaning that the Group and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets. This scheme is a multi-employer scheme and the underlying assets and liabilities cannot be directly identified with individual employers. Therefore assets and liabilities are incorporated within these accounts on an apportioned basis. The assets are included at fair value. The liabilities are included at current prices using the appropriate discount rate. The discount rate is the annualised yield at the 22 year point on the Merrill Lynch AA-rated corporate bond yield curve which meets the requirements of IAS19.

The Police Pension Scheme

The Police Pension Scheme for police officers is an unfunded scheme, meaning that there are no investment assets built up to meet the pension liabilities and cash has to be generated to meet actual pension payments as they eventually fall due. Under the Police Pension Fund Regulations 2007, the Group must transfer amounts to reduce the balance on the Pension Fund to zero.

This is reimbursed from Central Government by way of Pension Top-up grant of up to 100%, subject to parliamentary scrutiny and approval. More details are included in the Pension Fund Statement. If however, the pension fund is in surplus for the year, the surplus is required to be transferred from the pension fund to the Commissioner who then must repay the amount to central government. This means that the true liability relating to police pensions rests with the Home Office. The element relating to The Group's assets and liabilities is included within these accounts. Since 1 April 2015 pensions have been based on a career average value.

Discretionary Benefits

The Group also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements due to medical reasons or injury. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme. Assets are not built up within the scheme to meet these pension liabilities.

Accounting Treatment

The Group Balance Sheet recognises the net pension liability and reserve. The actuarial valuation of the Staff LGPS Fund was carried out as at 31 March 2019 and set contributions for the period from 1 April 2019 to 31 March 2020. This scheme includes both staff working for the Chief Constable entity and the Commissioner. It was not practical or economical to obtain separate actuary reports for the two entities. As a reasonable estimate the relevant information was calculated on a pro rata basis to scheme participants in the year.

Police officer pension schemes are unfunded defined benefit final salary schemes. Contributions from officers are paid into the fund and pension payments are met from the fund. Any surplus or deficit is either paid to or recovered from Central Government. Employee's and employer's contribution levels are based on percentages of pensionable pay set nationally by the Home Office and subject to triennial revaluation by the Government Actuary's Department. The figures for 2018-19 are based on a detailed valuation based on information compiled as at 31 March 2016.

The figures for the LGPS are calculated by Barnett Waddingham (Actuaries), based on membership data as at 31 March 2016 for members receiving funded benefits and as at 31 March 2014 for any members receiving unfunded benefits. This has then been rolled forward to reflect the position as at 2019. The fund's financial statements do not take account of liabilities to pay pensions and other benefits after the period end.

Liabilities have been assessed on an actual basis using the projected unit credit method, an estimate of future pension payments. This depends on assumptions about mortality rates, salary levels etc.

The figures reflect McCloud and any other relevant adjustments.

Accounting Treatment

When assessing the potential implications of McCloud on the IAS19 liabilities, the actuary has considered those members with benefits in the 2015 scheme who were former members of the 1987 and 2006 schemes. The actuary has calculated the additional liability arising had these members not ceased to accrue benefits in the 1987 and 2006 schemes on 1 April 2015 (or after this date if their start date in the 2015 Scheme was tapered) and had continued instead to accrue final salary benefits in the 1987 and 2006 Schemes. The actuary has also included the impact for those who retired after joining the 2015 Scheme. Whilst members who left the service over this period and took deferred benefits were considered, the actuary concluded the effects are not material. Using these assumptions the actuary has estimated the potential increase in scheme liabilities for Nottinghamshire to be approximately 5.4% or £120m of pension scheme liabilities. This increase is reflected in the IAS19 Disclosure as a Past Service Cost.

The actuary has commented that the additional costs emerging are sensitive to the underlying assumptions to roughly the same extent as the other figures calculated as part of the accounting process. Hence, even if the assumptions underlying the accounting calculations were different, the actuary would still expect the potential additional costs in relation to McCloud to be broadly similar in magnitude to those shown above. The impact of an increase in scheme liabilities arising from McCloud/Sargeant judgment will be measured through the pension valuation process, which determines employer and employee contribution rates. The next Police Pension valuation is due to take place in 2020 with implementation of the results planned for 2023-24 and forces will need to plan for the impact of this on employer contribution rates alongside other changes identified through the valuation process.

The impact of an increase in annual pension payments arising from McCloud/Sargeant is determined through The Police Pension Fund Regulations 2007. These require a police authority to maintain a police pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the police pension fund does not have enough funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the police authority in the form of a central government top-up grant.

2017-18		Pension Fund Comprehensive Income and Expenditure Statement	2018-19	
LGPS £000	Police £000		LGPS £000	Police £000
12,814	37,330	Current Service Cost	13,156	38,110
82	0	Admin Expense	91	0
58	1,660	Past Service Cost	3,146	113,900
0	0	(Gain) / loss from curtailments	0	0
4,206	68,330	Net interest expense / (income)	(9,481)	63,010
17,160	107,320	Total charged to (Surplus) and Deficit on Provision of Services	6,912	215,020
		Other post-employment benefits charged to the Comprehensive Income and Expenditure Account		
		Re-measurement of the net defined benefit liability comprising:		
0	0	Return on plan assets (excluding the amount included in the net interest expense)	0	0
0	(142,220)	Actuarial (gains) and losses - experience	0	(6,700)
0	(83,260)	Actuarial (gains) and losses arising on changes in demographic assumptions	(21,471)	0
(15,696)	75,060	Actuarial (gains) and losses arising on changes in financial assumptions	21,934	75,040
1,464	(43,100)	Total charged to the Comprehensive Income and Expenditure Statement	7,375	283,360

2017-18		Pension Fund Movement in Reserves Statement	2018-19	
LGPS £000	Police £000		LGPS £000	Police £000
(17,160)	(107,320)	Reversal of net charges made to the (Surplus) or Deficit on the Provision of Services	(6,912)	(215,020)
5,187	0	Actual amount charged against the general fund balance for pensions in the year:	5,770	0
0	62,970	Employers' contributions payable to scheme	0	65,300
		Retirement benefits payable to pensioners		

2017-18		Pensions Assets and Liabilities Recognised in the Balance Sheet	2018-19	
LGPS £000	Police £000		LGPS £000	Police £000
(356,627)	(2,484,500)	Present value of the defined obligation	(376,863)	(2,702,560)
216,634	0	Fair value of plan assets	235,265	0
(139,993)	(2,484,500)	Value of Assets / (Liabilities)	(141,598)	(2,702,560)
(139,993)	(2,484,500)	Net (liability) / asset arising from the defined benefit obligation	(141,598)	(2,702,560)

2017-18 £000	Net Asset Statement as at 31 March		2018-19 £000
	Net Current Assets and Liabilities		
1,360	LGPS pension benefits paid in advance		688
(1,360)	Creditors to the PCC for Nottinghamshire		(688)
0	Total		0

2017-18		Movement in the Value of Scheme Assets	2018-19	
LGPS	Police Officer Pension Scheme		LGPS	Police Officer Pension Scheme
£000	£000		£000	£000
210,984	0	Opening fair value of scheme assets	216,634	0
5,655	0	Interest income	18,684	0
		Re-measurement gain / (loss):		
0	0	The return on plan assets, excluding the amount included in the net interest expense	0	0
5,187	62,970	Contributions from employer	5,770	65,300
2,119	9,530	Contributions from employees into the scheme	2,283	10,020
(7,229)	(72,500)	Benefits / transfers paid	(8,015)	(75,320)
(82)	0	Admin Expense	(91)	0
216,634	0	Closing value of scheme assets	235,265	0

2017-18		Movements in the Fair Value of Scheme Liabilities	2018-19	
LGPS	Police Officer Pension Scheme		LGPS	Police Officer Pension Scheme
£000	£000		£000	£000
(354,700)	(2,590,570)	Opening balance at 1 April	(356,627)	(2,484,500)
(12,814)	(37,330)	Current service cost	(13,156)	(38,110)
(9,861)	(68,330)	Interest cost	(9,203)	(63,010)
(2,119)	(9,530)	Contributions from scheme participants	(2,283)	(10,020)
		Re-measurement gains and losses:		
0	142,220	- Actuarial gains / (losses) - experience	0	6,700
0	83,260	- Actuarial gains / (losses) from changes in demographic assumptions	21,471	0
15,696	(75,060)	- Actuarial gains / (losses) from changes in financial assumptions	(21,934)	(75,040)
(58)	(1,660)	Past service cost	(3,146)	(113,900)
0	0	Gains / (losses) on curtailments	0	0
7,229	72,500	Benefits / transfers paid	8,015	75,320
(356,627)	(2,484,500)	Balance as at 31 March	(376,863)	(2,702,560)

The liabilities show the underlying commitments that the Group will eventually have for retirement benefits. The total liability of £3,079m has a substantial impact on the net worth of the Balance Sheet. Statutory accounting arrangements to fund the deficit neutralise the effect on taxpayers. Finance is only required when the pensions are actually paid.

The deficit on the local government scheme has been recovered by increased monetary contributions for three years until this year. The situation will be re-assessed for the next three years based on an actuarial valuation report.

The total contributions expected to be made to the Staff Pension Scheme and the Police Officer Pension Scheme in the year ending 31 March 2019 are £5.8m and £16.8m respectively.

The expected return on scheme assets is determined by considering the expected returns available on the assets with the current investment policy:

- Expected yields on fixed interest investments are based on gross.
- Redemption yields as at the Balance Sheet date.

Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was £18.7m (2017-18, £5.6m). The pension liability is sensitive to changes and the actuaries give an indication of this.

For the LGPS an increase of 0.1% on the present value of liabilities decreases the pension liability by £8.4m and a decrease by the same amount increases the pension liability by £8.6m.

For the police officers scheme an extra 0.5% on the discounting rate used increases the liability by £259m with a 0.5% decrease in the rate decreasing the liability by the same amount.

Pension Assumptions	LGPS		Police	
	2017-18	2018-19	2017-18	2018-19
Mortality assumptions				
Longevity at 65 retiring today				
Men	22.6 yrs	21.6 yrs	22.6 yrs	22.7 yrs
Women	25.6 yrs	24.4 yrs	24.2 yrs	24.3 yrs
Longevity at 65 retiring in 20 years				
Men	24.8 yrs	23.3 yrs	24.5 yrs	24.6 yrs
Women	27.9 yrs	26.2 yrs	26.1 yrs	26.2 yrs
Rate of inflation				
CPI Increases	2.30%	2.40%	2.30%	2.35%
Rate of increase in salaries	3.80%	3.90%	4.30%	4.35%
Rate of increase in pensions	2.30%	2.40%	2.30%	2.35%
Rate for discounting scheme liabilities	2.60%	2.45%	2.55%	2.45%

Value of LGPS Assets at Bid Value	31 March 2018 £000	31 March 2018 %	31 March 2019 £000	31 March 2019 %
Equity Investments	142,444	66	146,022	62
Gilts	4,963	2	7,662	3
Other Bonds	25,306	12	21,800	9
Property	27,213	13	31,836	14
Cash	4,280	2	5,684	2
Inflation-linked pooled fund	5,360	2	8,549	4
Infrastructure	7,068	3	11,326	5
Unit Trust	0	0	2,386	1
	216,634	100	235,265	100

JOINT OPERATIONS

Joint Operations

Joint operations (JO's) are treated in accordance with IAS 31 - Interests in Joint Ventures. They are governed by legally binding Section 22 Agreements and incorporated into the accounts on agreed proportions. The Group participates in 12 collaborative arrangements with other PCC's covered by formal legal documents. The police officers involved are seconded from the individual forces and costs are borne in agreed proportions. These agreements meet the definition of JO's in that decisions on relevant activities require the unanimous consent of the parties sharing control. The relevant proportions of these assets are incorporated throughout these Accounts.

The collaboration formed this year is the Regional Emergency Services Network which has been the replacement for the Airwave system.

There are six JO's between Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire, Nottinghamshire's proportion is 27.3% (27.3% 2017-18).

- The East Midlands Special Operations Unit (EMSOU), which includes The Technical Surveillance Unit (TSU)
- The East Midlands Special Operations Major Crime (EMSOU MC).
- The East Midlands Occupational Health Unit (EMCHRS OHU).
- The East Midlands Forensic Support Services (EMFSS).
- The East Midlands Legal Service (EMLS).
- The Regional Emergency Services Network (ESN) 22.6% (22.6% 2017-18).

There are two collaborations which are four way shared services with Leicestershire, Lincolnshire and Northamptonshire.

1. The East Midlands Criminal Justice Service (EMCJS). Nottinghamshire's proportion is 34.9% (34.9% 2017-18)

2. The East Midlands Operational Support Services (EMOpSS), but Nottinghamshire withdrew from this on 30 April 2018 and the proportion of costs has reduced to 34.9% (34.9% 2017-18)

The other collaborations are:

- The East Midlands Commercial Services Unit (EMSCU), is a two way shared service with Northamptonshire. The share of costs for Nottinghamshire this year is 50% (50% 2017-18).
- The East Midlands Learning & Development (EMCHRS L&D) is a four way shared service with Leicestershire, Derbyshire, and Northamptonshire. Nottinghamshire's proportion is 31.42% (31.42% 2017-18).
- The shared service for transactional HR and finance - MFSS with Cheshire and Northamptonshire and Civil Nuclear Police. Avon & Somerset Police have withdrawn from this collaboration during the year. Nottinghamshire this year is 31.04% (29.81% 2017-18).

Expenditure £000	Income £000	Net £000	Joint Operations Comprehensive Income and Expenditure Statement	Expenditure £000	Income £000	Net £000
14,586	0	14,586	Cost of Police Services	12,807	0	12,807
14,586	0	14,586	Cost of Services	12,807	0	12,807
174	(866)	(692)	Other Operating Expenditure / Income	5	(670)	(665)
0	(2,573)	(2,573)	External Grants and Contributions	0	(1,204)	(1,204)
0	(11,955)	(11,955)	Contributions From Partners	0	(10,629)	(10,629)
14,760	(15,394)	(634)	(Surplus) or Deficit on Provision of Services	12,812	(12,503)	309
		(12)	Other CIES			12
		(646)	Total CIES			321

Joint Operations Movement in Reserves	General Fund Balance £000	Earmarked Reserves £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Balance at 31 March 2018	(75)	(1,246)	0	(1,321)	(2,896)	(4,217)
Movements in reserves during 2018-19	0	0	0	0	0	0
(Surplus) / deficit on the provision of services	309	0	0	309	0	309
Other CIES	12	0	0	12	0	12
Total CIES	321	0	0	321	0	321
Adjustments between accounting basis and funding basis under regulations	12	0	0	12	(12)	0
Net (Increase) or Decrease before Transfers to Earmarked Reserves	333	0	0	333	(12)	321
Transfers to / (from) Earmarked Reserves	(333)	338	0	5	5	10
(Increase) or Decrease in 2018-19	0	338	0	338	(7)	331
Balance at 31 March 2019	(75)	(908)	0	(983)	(2,903)	(3,886)

31 March 2018 £000	Joint Operations Balance Sheet	31 March 2019 £000
2,917	Property, Plant and Equipment	2,918
182	Intangible Assets	140
3,099	Long Term Assets	3,058
0	Assets Held for Sale	0
1,262	Short Term Debtors	1,169
1,541	Cash and Cash Equivalents	871
2,803	Current Assets	2,040
(1,685)	Short-Term Creditors	(1,212)
(1,685)	Current Liabilities	(1,212)
0	Long Term Liabilities	0
4,217	Net Assets	3,886
(1,321)	Usable Reserves	(983)
(2,896)	Unusable Reserves	(2,903)
(4,217)	Total Reserves	(3,886)

Group Accounts

Joint Operations & Associate Entities

The OPCC's share of Joint Operations (JO's) for 2018-19 is as follows:

Ownership %	Arrangement	2018-19		
		Expenditure £000	Income £000	Net £000
27.30%	EM Legal Services	493	(479)	14
50.00%	EM Strategic Commercial Unit	541	(534)	7
27.30%	EM Major Crime	212	(221)	(9)
27.30%	EM Serious Organised Crime	5,252	(4,892)	360
34.90%	EM Criminal Justice	227	(230)	(3)
34.90%	EM Operational Support Services	171	(224)	(53)
27.30%	EM Occupational Health Unit	459	(457)	2
27.30%	EM Forensics	2,301	(2,258)	43
31.42%	EM Learning & Development	803	(783)	20
31.04%	Multi Force Shared Service (MFSS)	2,244	(2,244)	0
22.60%	Emergency Services Network (ESN)	121	(181)	(60)
0.00%				
		12,824	(12,503)	321



GLOSSARY



GLOSSARY

ACCOUNTING PERIOD	ACCOUNTING POLICIES	ACCRUALS
The period of time covered by the accounts, normally a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.	These are a set of rules and codes of practice used when preparing the Accounts.	Sums included in the final accounts to recognise revenue and capital income and expenditure earned or incurred in the financial year, but for which actual payment had not been received or made as at 31 March.
ACT	ACTUARIAL GAINS AND LOSSES	ASSET
The Police Reform and Social Responsibilities Act 2011.	<p>For a defined benefit pension scheme, the changes in actuarial surpluses or deficits that arise because:</p> <p>Events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses); or the actuarial assumptions have changed.</p>	<p>An item having value to the Authority in monetary terms. Assets are categorised as either current or non-current.</p> <ul style="list-style-type: none"> • A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). • A non-current asset provides benefits to the Authority and to the services it provides for a period of more than one year and may be tangible e.g. a police station, or intangible, e.g. computer software licences.
AUDIT OF ACCOUNTS	BALANCE SHEET	BORROWING
An independent examination of the Authority's financial affairs	A statement of the recorded assets, liabilities and other balances at the end of the accounting period.	Using cash provided by another party to pay for expenditure, on the basis of an agreement to repay the cash at a future point, usually incurring additional interest charges over and above the original amount.

BUDGET	CAPITAL EXPENDITURE	CAPITAL FINANCING
The forecast of net revenue and capital expenditure over the accounting period.	Expenditure on the acquisition of a fixed asset, which will be used in providing services beyond the current accounting period, or expenditure which adds to and not merely maintains the value of an existing fixed asset.	Funds raised to pay for capital expenditure. There are various methods of financing capital expenditure including borrowing, leasing, direct revenue financing, usable capital receipts, capital grants, capital contributions, revenue reserves and earmarked reserves.
CAPITAL PROGRAMME	CAPITAL RECEIPT	CIPFA
The capital schemes the Authority intends to carry out over a specific period of time.	The proceeds from the disposal of land or other fixed assets. Proportions of capital receipts can be used to finance new capital expenditure, within rules set down by the government but they cannot be used to finance revenue expenditure.	The Chartered Institute of Public Finance and Accountancy.
CODE	COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT	CONSISTENCY
The CIPFA Code of Practice on Local Authority Accounting governs the content of these accounts.	The account of the Authority that reports the net cost for the year of the functions for which it is responsible and demonstrates how that cost has been financed from precepts, grants and other income.	The concept that the accounting treatment of like items, within an accounting period and from one period to the next, are the same.

CONTINGENT ASSET	CONTINGENT LIABILITY	CREDITOR
<p>A contingent asset is a possible asset arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the Authority's accounts.</p>	<p>A contingent liability is either:</p> <ul style="list-style-type: none"> • A possible obligation arising from past events whose existence will be confirmed only by the occurrence of uncertain future events not wholly within the Authority's control; or • A present obligation arising from past events where it is not probable that a transfer of economic benefits will be required, or the amount of the obligation cannot be measured with sufficient reliability. 	<p>Amount owed by the Authority for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.</p>
CURRENT SERVICE COST (PENSIONS)	DEBTOR	DEFINED BENEFIT PENSION SCHEME
<p>The increase in the present value of a defined benefits pension scheme's liabilities, expected to arise from employee service in the current period.</p>	<p>Amount owed to the Authority for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of the accounting period.</p>	<p>Pension schemes in which benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.</p>
DEPRECIATION	DISCRETIONARY BENEFITS (PENSIONS)	EVENTS AFTER BALANCE SHEET DATE
<p>The measure of the cost of wearing out, consumption or other reduction in the useful economic life of the Authority's fixed assets during the accounting period, whether from use, the passage of time or obsolescence through technical or other changes.</p>	<p>Retirement benefits, which the employer has not legal, contractual or constructive obligation to award and are awarded under the Authority's discretionary powers such as the Local Government (Discretionary Payments) Regulations 1996.</p>	<p>Events after the Balance Sheet date are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Statement of Accounts is authorised for issue.</p>

EXPECTED RETURN ON PENSION ASSETS

For a funded defined benefit scheme, this is the average rate of return, including both income and changes in fair value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.

FAIR VALUE

The fair value of an asset is the price at which it could be exchanged in an arm's length transaction.

FINANCE LEASE

A lease that transfers substantially all of the risks and rewards of ownership of a fixed asset to the lease.

GOING CONCERN

The concept that the Statement of Accounts is prepared on the assumption that the Authority will continue in operational existence for the foreseeable future.

IFRS

International Financial Reporting Standards are developed by the International Accounting Standards Board (IASB) and regulate the preparation and presentation of Financial Statements. Any material departures from these Standards would be disclosed in the notes to the Accounts.

GROUP

Nottinghamshire Office of the Police and Crime Commissioner and its Group.

IMPAIRMENT

A reduction in the value of a fixed asset to below its recoverable amount, the higher of the asset's fair value less costs to sell and its value in use.

INTANGIBLE ASSETS

An intangible (non-physical) item may be defined as an asset when access to the future economic benefits it represents is controlled by the reporting entity. These are generally computer software licences.

INTEREST COSTS (PENSION)

For a defined benefit scheme, the expected increase during the period of the present value of the scheme liabilities because the benefits are one period closer to settlement.

LIABILITY	MATERIALITY	NON-OPERATIONAL ASSETS
<p>A liability is where the Authority owes payment to an individual or another organisation:</p> <ul style="list-style-type: none"> • A current liability is an amount which will become payable or could be called in within the next accounting period, e.g. creditors or cash overdrawn. • A deferred liability is an amount which by arrangement is payable beyond the next year at some point in the future or to be paid off by an annual sum over a period of time. 	<p>The concept that the Statement of Accounts should include all amounts which, if omitted, or mis-stated, could be expected to lead to a distortion of the financial statements and ultimately mislead a user of the accounts.</p>	<p>Fixed assets held by the Authority but not directly occupied, used or consumed in the delivery of services. Examples are investment properties, assets under construction or assets surplus to requirements pending sale or redevelopment.</p>
NET BOOK VALUE	OPERATIONAL ASSETS	PAST COSTS (PENSIONS)
<p>The amount at which fixed assets are included in the balance sheet, i.e. their historical costs or current value less the cumulative amounts provided for depreciation.</p>	<p>Fixed assets held and occupied, used or consumed by the Authority in the pursuit of its strategy and in the direct delivery of those services for which it has either a statutory or discretionary responsibility.</p>	<p>For a defined benefit pension scheme, the increase in the present value of the scheme liabilities related to the employee service in prior periods arising in the current period as a result of the introduction of, or improvement to retirement benefits.</p>
OPERATING LEASE	MINIMUM REVENUE PROVISION (MRP)	
<p>A lease where the ownership of the fixed asset remains with the lessor.</p>	<p>The minimum amount which must be charged to the revenue account each year in order to provide for the repayment of loans and other amounts borrowed by the Authority.</p>	

PENSION SCHEME LIABILITIES	PRECEPT	PRIOR YEAR ADJUSTMENT
The liabilities of a defined benefit pension scheme for our goings due after the valuation date. Scheme liabilities measure during the projected unit method reflect the benefits that the employer is committed to provide for services up to the valuation date.	The levy made by precepting authorities to billing authorities, requiring the latter to collect income from Council Tax on their behalf.	Material adjustments applicable to previous years arising from changes in accounting policies or from the correction of fundamental errors. This does not include normal recurring corrections or adjustments of accounting estimates made in prior years.
PROVISION	PUBLIC WORKS LOAN BOARD (PWLB)	REMUNERATION
An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates of when they will arise are uncertain.	A Central Government Agency, which provides loans for one year and above to authorities at interest rates only slightly higher than those at which the government can borrow itself.	All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as those sums are chargeable to UK income tax) and the money value of any other benefits. Received other than in cash. Pension contributions payable by the employer are excluded.
RESERVES	RETIREMENT BENEFITS	REVENUE EXPENDITURE
The accumulation of surpluses, deficits and appropriations over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the Authority. Some capital reserves such as the capital adjustment account cannot be used to meet current expenditure.	All forms of consideration given by an employer in exchange for services rendered by employees that are payable after the completion of employment.	The day-to-day expenses of providing services.

REVENUE EXPENDITURE CAPITALISED UNDER STATUTE (REFCUS)

Expenditure which ordinarily would be revenue, but is statutorily defined as capital. Examples of REFCUS include grants of a capital nature to voluntary organisations and back pay expenditure capitalised under Secretary of State Direction.

TEMPORARY BORROWING

Money borrowed for a period of less than one year.

USEFUL ECONOMIC LIFE (UEL)

The period over which the Authority will derive benefits from the use of a fixed asset.

For Information / Consideration	
Public/Non Public*	Public
Report to:	Audit and Scrutiny Panel
Date of Meeting:	23 June 2020
Report of:	Chief Finance Officer
Report Author:	Charlotte Radford
Other Contacts:	Mark Lunn
Agenda Item:	7

INTERNAL AUDIT ANNUAL ASSURANCE REPORT

1. Purpose of the Report

- 1.1 To provide members with the Annual Assurance Report of the Internal Audit Manager for work undertaken in 2019-20.
- 1.2 To also provide detail of work in 2019-20 against the Audit Plan.

2. Recommendations

- 2.1 Members are recommended to consider the reports and their implication for the draft Annual Governance Statements also on today's agenda.

3. Reasons for Recommendations

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

4. Summary of Key Points

- 4.1 The attached reports detail the work undertaken during 2019-20. The report summarises the audits undertaken and the findings of these audits.
- 4.2 The report also provides the assurance that members can obtain from the work undertaken. This is considered to be generally adequate with effective controls, processes and governance in place in both the OPCC and Force.
- 4.3 Significant areas of concern were identified in audits during 2019-20 and these will be followed-up in 2020-21.

5. Financial Implications and Budget Provision

- 5.1 None as a direct result of this report.

6. Human Resources Implications

6.1 None as a direct result of this report.

7. Equality Implications

7.1 None as a direct result of this report.

8. Risk Management

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

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

9.1 This report complies with good governance and financial regulations.

10. Changes in Legislation or other Legal Considerations

10.1 None

11. Details of outcome of consultation

11.1 Not applicable

12. Appendices

12.1 Appendix A – Internal Audit Annual Assurance Report 2019-20

12.2 Appendix B – Internal Audit Progress Report 2019/20 & 2020/21

Office of the Police & Crime Commissioner for Nottinghamshire and
Nottinghamshire Police

Internal Audit Annual Report 2019/20

June 2020

This report has been prepared on the basis of the limitations set out on page 13.

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- 01 Introduction
- 02 Head of Internal Audit Opinion
- 03 Performance

Appendices

- A1 Audit Opinions and Recommendations 2019/20
- A2 Audit Projects with Limited and Nil Assurance 2019/20
- A3 Definition of Assurances and Priorities
- A4 Contact Details
- A5 Statement of Responsibility

01 Introduction

Purpose of this Report

This report summarises the work that Internal Audit has undertaken and the key control environment themes identified across Office of the Police and Crime Commissioner for Nottinghamshire and Nottinghamshire Police during the 2019/20 financial year, the service for which is provided by Mazars LLP.

The purpose of the Annual Internal Audit Report is to meet the Head of Internal Audit annual reporting requirements set out in the Public Sector Internal Audit Standards (PSIAS) and the Accounts and Audit Regulations 2011. The PSIAS requirements are that the report must include:

- An annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (the control environment);
- A summary of the audit work from which the opinion is derived (including reliance placed on the work by other assurance bodies); and
- A statement on conformation with the PSIAS and the results of the internal audit quality assurance and improvement programme (QAIP), if applicable.

The report should also include:

- The disclosure of any qualifications to that opinion, together with reasons for the qualification;
- The disclosure of any impairments or restriction in scope;
- A comparison of the work actually undertaken with the work that was planned and a summary of the performance of the internal audit function against its performance measures and targets;
- Any issues judged to be particularly relevant to the preparation of the annual governance statement; and
- Progress against any improvement plans resulting from QAIP external assessment.

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.

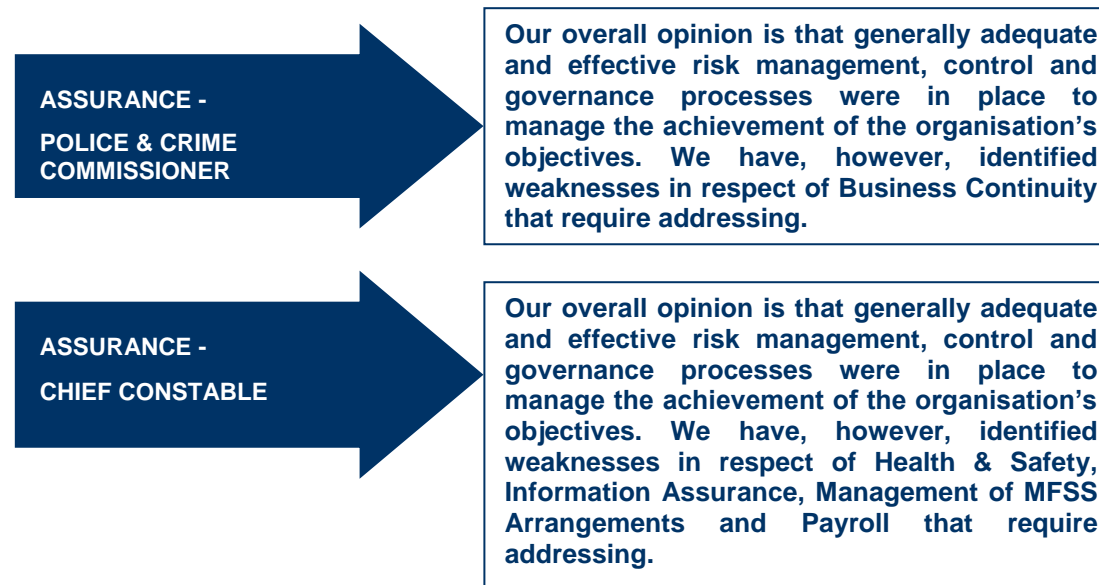
Internal audit provides the Police and Crime Commissioner and Chief Constable, through the Joint Audit & Scrutiny Panel (JASP), with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal 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.

02 Head of Internal Audit Opinion

Opinions

From the Internal Audit work undertaken in compliance with the Public Sector Internal Audit Standards (PSIAS) for the year ending 31st March 2020, we can provide the following opinions:



Basis of the Opinion

Internal Audit applies a risk-based approach and our audits assess the governance framework, the risk management process, as well as the effectiveness of controls across a number of areas. Our findings on these themes are set out below. Overall, we can provide assurance that management have in place a generally effective control environment and, whilst further remedial actions are needed in some areas, we are assured that management have in place effective processes for the implementation of identified areas of weakness.

Corporate Governance

Whilst a specific audit of governance was not carried out during the 2019/20, governance is considered during each of our audit assignments. As part of the 2018/19 Internal Audit plan we undertook an audit of the Code of Corporate Governance. The specific areas that formed part of this review included: governance framework, policies and procedures, roles and responsibilities and decision making. We concluded that there is a basically sound system of internal control, although there are weaknesses which put some of the Organisation's objectives at risk.

Through the delivery of the internal audit plan and attendance at JASP meetings, we are satisfied that the governance framework for the Office of the Police and Crime Commissioner for Nottinghamshire and Nottinghamshire Police has been effective for the year ended 31st March 2020.

Risk Management

Whilst a specific audit of risk management was not carried during 2019/20, risk management at an operational level is considered during each of our audit assignments. During the course of delivering the 2019/20 audit programme, a key element of each audit scope was to evaluate the control environment and, in particular, how key risks were being managed. As summarised in the 'Internal Control' section below, we were able to place reliance on the systems of internal control and the manner in which risks were being managed by the Force and OPCC.

Internal Control

In summarising the opinions provided as part of the 2019/20 audit programme, as illustrated in the tables below, we have carried out twelve audits and due to the nature of some of the audits split audit opinions have been provided giving a total of eighteen audit opinions. There were six advisory opinions, there was a further advisory audit opinion however, this related to an additional request for audit and the opinion was related to a supplier not the OPCC and is therefore excluded from this consideration.

The Office of the Police and Crime Commissioner for Nottinghamshire and Nottinghamshire Police have a generally sound control environment, although we have noted areas where improvements are required. During the 2019/20 year, eleven (65%) internal audits received "satisfactory assurance" or "significant assurance", whilst six (35%) internal audits were rated 'limited assurance'. In addition, at the time of writing one of the three collaborative audits covering the East Midlands policing region had been finalised and rated 'satisfactory assurance'.

The following tables provide a brief overview of the assurance gradings given as a consequence of audits carried out during 2019/20, split between those specific to Nottinghamshire and those undertaken as part of East Midlands regional collaborative audits. More details of the audit opinions and the priority of recommendations for all 2019/20 Internal Audit assignments is provided in Appendix A1 – Audit Opinions and Recommendations. In addition, further analysis of those areas where systems improvement are required are set out in Appendix A2 – Audit Projects with Limited and Nil Assurance 2019/20.

Nottinghamshire Only

Overall Assurance Gradings	2018/19		2019/20	
Significant	0	0%	3	18%
Satisfactory	5	55.5%	8	47%
Limited	4	44.4%	6	35%
Nil	0	0%	0	0%
Sub-Total	9		17	
No opinion	2		0	
Total	11		17	

Collaboration Audits

Assurance Gradings	2018/19		2019/20	
Significant	0	0%		
Satisfactory	3	100%	1	
Limited	0	0%		
Nil	0	0%		
Total	3		1*	

*At the time of writing only one out of three audits had reached final report stage.

In arriving at our overall audit opinion, and whilst acknowledging that further remedial actions are needed in some areas, we have been assured by management that processes have been put in place for the implementation of recommendations to address identified areas of weakness.

Issues relevant to Annual Governance Statement

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. Internal Audit, through its annual programme of activity, has a duty to bring to your attention any areas of weakness we believe should be considered when producing the Annual Governance Statement. As part of this responsibility, we have highlighted any limited or nil assurance reports within Appendix A2.

Restriction placed on the work of Internal Audit

As set out in the Audit Charter, we can confirm that Internal Audit had unrestricted right of access to all OPCC and Force records and information, both manual and computerised, cash, stores and other property or assets it considered necessary to fulfil its responsibilities.

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.

No	Indicator	Criteria	Performance
1	Annual report provided to the JASP	As agreed with the Client Officer	Achieved
2	Annual Operational and Strategic Plans to the JASP	As agreed with the Client Officer	Achieved
3	Progress report to the JASP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (11/11)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (10/10)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	Achieved
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (11/11)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (3/3)

Quality and Conformance with the Public Sector Internal Audit Standards

In addition to the firm's overall policy and procedures, our internal audit manual and working papers are designed to ensure compliance with the Firm's quality requirements. Furthermore, our internal audit manual and approach are based on professional internal auditing standards issued by the Global Institute of Internal Auditors, as well as sector specific codes such as the Public Sector Internal Audit Standards.

Our methodology and work has been subject to review as part of our internal Quality Assurance Reviews undertaken by our Standards and Risk Management team as well as external scrutiny by the likes of external auditors, as well as other regulatory bodies. No adverse comments have been raised around our compliance with professional standards or our work not being able to be relied upon.

Appendix A1 - Audit Opinions and Recommendations 2019/20

Nottinghamshire 2019/20 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Business Continuity & Emergency Planning	Final	Satisfactory (Force)		2		3
		Limited (OPCC)	1			
Performance Management	Final	Satisfactory		4	1	5
Data Quality	Final	Substantial				
Custody Arrangements	Final	Satisfactory		1	1	2
		Limited*				
Force Management of MFSS	Final	Limited	3	1		4
Health & Safety: Follow Up	Final	Limited	1	3	1	5
OPCC Supplier	Final	Limited**	3	1		4
Programme Management	Final	Satisfactory			2	2
GDPR Follow Up	Final	Satisfactory	1		3	4
Information Assurance	Final	Limited	1	1	2	4
Core Financials	Final	Satisfactory	1	2	2	5
<ul style="list-style-type: none"> General Ledger 		Satisfactory				
<ul style="list-style-type: none"> Cash, Bank & Treasury Management 		Satisfactory				

• Payments & Creditors		Significant				
• Income & Debtors		Satisfactory				
• Payroll		Limited				
Balance Transfers	Final	Significant			1	1
Total			11	15	13	39

*Progress on action plan was limited **Opinion on supplier not the OPCC

Collaboration Audits 2019/20	Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Performance Management	Final	Satisfactory				
Health & Safety	Draft*					
Business Continuity	Draft*					
Total						

*At time of writing 2 out of 3 Collaboration Reports remain in Draft format

Appendix A2 - Audit Projects with Limited and Nil Assurance 2019/20

Project	Grading	Summary of Key Findings
Business Continuity & Emergency Planning	Limited (OPCC)	<p>We raised two priority 1 / fundamental recommendation that requires addressing where we believe there is scope for improvement within the control environment. This is set out below:</p> <p><i>Observation:</i> The OPCC does not currently have their own BC Policy or individual BC Plan that lists critical functions and the ability to maintain these in an incident or emergency situation. The Force BC Manager has recently met with Chief Executive of the OPCC and have some ongoing actions to review their arrangements.</p> <p><i>Recommendation:</i> The OPCC should formalise its Business Continuity arrangements, with the implementation of their own Business Continuity Plan.</p>
Custody Arrangements	Limited	<p>The opinion in regards to the Custody Arrangements audit was split to represent the areas which the audit covered and in respect of the action plan, to address HMICFRS areas for improvement, audit noted a lack of progress on the action plan and therefore raised a recommendation to address this and provided a limited assurance in this area.</p>
Force Management of MFSS Arrangements – Follow Up	Limited	<p>Following a limited assurance opinion in 2018/19 a follow up audit was carried out. We raised three priority 1 / fundamental recommendations and one priority 2 / significant recommendation that require addressing where we believe there is scope for improvement within the control environment. These are set out below:</p> <ul style="list-style-type: none"> • A clearly documented budget setting procedure for the Multi Force Shard Service should be agreed by the Joint Oversight Committee. The Budget Assumptions should be supported with clear rationale and be subject to detailed scrutiny prior to inclusion in the agreed budget (Priority 1) • The Force should develop an appropriate Performance Framework for MFSS. Once established, this should be effectively monitored to ensure the Force are receiving the required level of service from MFSS. Areas of poor performance should be identified, raised and appropriate challenges made to MFSS to address the identified issues (Priority 1) • Force should seek to get formal approval for the Governance Structure for MFSS. The Force should establish communication protocols that allows that key information from the governance forums, such

		<p>as meeting minutes, decisions and actions, are shared to key staff at the Force to allow effective management to take place.</p> <p>The administrative support for all governance forum should be strengthened to ensure each forum can carry out its duties effectively. This includes but not limited to:</p> <ul style="list-style-type: none"> - Recording of meeting minutes, decisions and actions in a timely manner. - Circulation of the above in a timely manner to all partners. - Pre-meeting reports and agendas sent out in a timely manner to allow members to be fully prepared for each meeting. <p>A reminder to all staff to ensure any actions are completed in a timely manner. (Priority 1).</p> <ul style="list-style-type: none"> • The Schedule of Changes should be updated to include target completion dates for activities to ensure action owners, at both MFSS and Partners, are held to account for non-delivery of activities. The Force should raise this at the Service Improvement Sub Committee. <p>Poor performance in the delivery of actions should be escalated to the Management Board for consideration. (Priority 2).</p>
Health & Safety Follow Up	Limited	<p>Following a limited assurance opinion in 2018/19 a follow up audit was carried out. We raised one priority 1 / fundamental recommendation and three priority 2 / significant recommendations that require addressing where we believe there is scope for improvement within the control environment. These are set out below:</p> <ul style="list-style-type: none"> • The Force should formalise what mandatory H&S training is required by staff, including any additional training for Supervisors, Managers and the Chief Officer team and whether annual refresher training is required. <p>The Force should investigate whether the "Required" mark within NCALT allows for the ability to set deadlines for training courses and automatically send emails to the relevant individual and their line manager if deadlines are missed.</p> <p>The Force needs to designate whose responsibility it is to have overall oversight of training, including monitoring of completion and production of performance information around training. It then needs to be ensured that this individual has the resources in place to effectively monitor this. (Priority 1)</p> <ul style="list-style-type: none"> • The Force should produce a formal Accident/Incident reporting procedure. <p>The procedure should provide guidance on what should be reported and how this should be reported by staff.</p> <p>The procedure should be clearly communicated to staff via the intranet. (Priority 2)</p> <ul style="list-style-type: none"> • The Force should develop an appropriate Performance Information Framework that provides the Departmental Health & Safety Committees with the relevant detailed information. An overall summary of performance across each Department should be available for the main Health & Safety Committee to have an overall view of key data. (Priority 2)

		<ul style="list-style-type: none"> The Force should ensure that for all incidents where an investigation has been completed, that full and complete records are maintained. (Priority 2)
Information Assurance	Limited	<p>We raised one priority 1 / fundamental recommendation and a further priority 2 / significant recommendation that require addressing where we believe there is scope for improvement within the control environment. We also raised two priority 3 / housekeeping recommendations in respect of best practice. The priority 1 and 2 recommendations are set out below:</p> <ul style="list-style-type: none"> As intended, the organisation must continue to liaise with NPRIMT in relation to the GIRR accreditation process. Once the GIRR accreditation is provided the Force should submit this to the Government Digital Service to support its application for PSN accreditation (Priority 1). The risk of the Information Security Officer being a single point of knowledge and contact should be considered and a formal plan adopted to minimise the risk. Efforts should also be increased to ensure all key compliance roles are filled. (Priority 2)
Payroll – within Core Financials	Limited	<p>We raised one priority 1 / fundamental recommendation in respect of the Payroll element of the Core Financials audit report. The priority 1 recommendation and audit observation is set out below:</p> <p><i>Observation:</i> MFSS currently report performance data for purchasing, payables and receivables to the Force which highlight key data, including:</p> <ul style="list-style-type: none"> No. of requisitions transferred to orders within 3 days. % of invoices paid on time. <p>However, at present there is no review of performance for payroll processing. The review of this performance data would identify any issues or concerns in the payroll processing and allow actions to be taken in a timely manner.</p> <p>This issue was raised in 2017/18 audit, but audit has not been able to confirm if any changes have been made, as access to payroll performance reports were not available</p> <p><i>Recommendation:</i> The Force should liaise with MFSS to ensure that appropriate performance data is provided with regards payroll processing. This could include, but not be limited to, the following:</p> <ul style="list-style-type: none"> No. of overpayments & underpayments. Value of overpayments & underpayments. Reasons for overpayment i.e. late notification by Force, MFSS missed SLA for Payroll Date etc.

Appendix A3 – Definition of Assurances and Priorities

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.

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 A4 - Contact Details

Contact Details

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Mark Lunn

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Appendix A5 - 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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Office of the Police & Crime Commissioner for Nottinghamshire and
Nottinghamshire Police

Internal Audit Progress Report 2019/20 & 2020/21

June 2020

Presented to the Joint Audit & Scrutiny Panel meeting of: 23rd June 2020

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- 02 Summary and conclusions from Internal Audit 2019/20
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- A3 Definition of Assurances and Priorities
- A4 Contact Details
- A5 Statement of Responsibility

01 Introduction

- 1.1 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 2020, which was considered and approved by the JASP at its meeting on 22nd February 2019 and to update the JASP on the progress in respect of the Operational Plan for the year end 31st March 2021, which was approved by the JASP at its last meeting on 24th February 2020.
- 1.2 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.
- 1.3 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.
- 1.4 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.
- 1.5 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.
- 1.6 Our work is delivered in accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Summary of internal audit 2019/20 work to date

- 2.1 Since the last meeting of the JASP we have issued the remaining eight final report in respect of the specific audits for Nottinghamshire in the 2019/20 plan, this being in respect of MFSS Contract Management Follow Up, Health & Safety Follow Up, Programme Management, Core Financials, OPCC Supplier, Balance Transfers, Information Assurance and GDPR Follow Up. Additionally we have issued one final report for collaboration, this being in respect of Performance Management. Further details are provided in Appendix 1.

Nottinghamshire Audits 2019/0	Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Performance Management	Final	Satisfactory		4	1	5
Business Continuity & Emergency Planning	Final	Force: Satisfactory	1	2		3
		OPCC: Limited				
Custody Arrangements	Final	Satisfactory		1	1	2
		Limited				
Data Quality	Final	Significant				
MFSS Contract Management	Final	Limited	3	1		4
Health & Safety: Follow Up	Final	Limited	1	3	1	5
Programme Management	Final	Satisfactory			2	2
OPCC Supplier	Final	Limited**	3	1		4
Balance Transfer	Final	Significant			1	1
Information Assurance	Final	Limited	1	1	2	4
IT: GDPR	Final	Satisfactory	1		3	4
Core Financials	Final	Satisfactory	1	2	2	5

• General Ledger		Satisfactory				
• Cash, Bank & Treasury Management		Satisfactory				
• Payments & Creditors		Significant				
• Income & Debtors		Satisfactory				
• Payroll		Limited				
Total			11	15	13	39

**The opinion refers to the supplier as opposed to the OPCC Refer to 2.3 below.

Collaboration 2019/20 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Performance Management	Final	Satisfactory		1	4	5
Health & Safety	Draft					
Business Continuity	Draft					
Total				1	4	5

- 2.2 The audit of Custody Arrangements covered the control environment in place and for adequacy and effectiveness of the internal controls a satisfactory opinion was given. The audit also reviewed the progress that the Force had made in respect of the action plan that was put in place to address HMICFRS findings in regards to custody, our review of this area resulted in a limited audit opinion, full details are provided in Section A1.
- 2.3 An additional audit to the 2019/20 plan was respected in regards to the controls in place at one of the OPCC Suppliers, audit carried out a review of the supplier and it was noted a limited assurance opinion was provided on the controls in place at the supplier, this does not represent assurance on the OPCC.
- 2.4 For the internal audit plans for 2019/20, it was agreed at the Joint Chief Finance Officers meeting that a similar 'themed' approach would be taken, albeit covering a different set of themes / areas, carrying out the audit across a further sample of units. The proposed 'themed' audits are Performance Management, Business Continuity & Health & Safety. The Performance Management audit report has been finalised following agreement at the regional CFO meeting and the regional DCC's meeting. The remaining audits of Business Continuity & Health & Safety have been issued in draft and are awaiting further discussion prior to being finalised.

03 Summary of internal audit 2020/21 work to date

- 3.1 Since the audit plan for 20/21 was agreed the coronavirus disease (Covid-19) was declared a pandemic by the World Health Organisation (WHO). This has resulted in a number of emergency legislation being passed. This includes The Health Protection (Coronavirus, Restrictions) (England) Regulations 2020, which include requirements to close premises and businesses and restrictions on movement that do not meet a number of prescribed criteria. As such many organisations have moved to home (remote) working.
- 3.2 Just like for any other risk management exercise, the OPCC and Force must consider Covid-19 in the context of their own obligations, activities, objectives and values. As with all risks it is not internal audit's role to manage the risk. As part of our role we will work with management to understand the impact on the control environment and how we are able to assist and provide assurance on current and future risks.
- 3.3 Our audit plan includes compliance of key controls. We will review the controls prior to commencing our work to ensure they review current business critical risks in light of the Covid-19 situation. For example, this may include how tow control environments have.
- 3.4 Due to the impacts of the Covid-19 lockdown there have been wide-ranging impacts on all organisations as they adapt to new ways of working, internal audit have been in regular communication with the Force and have been able to arrange for the two audits scheduled for quarter one (Workforce Planning and Victims Code of Practice) to take place at the end of June and start of July. These audits will be carried out remotely.
- 3.5 We will continue to work with the OPCC and Force to ensure that our audits can continue to go ahead and at this time do not foresee any undue impacts on the ability to complete the 20/21 internal audit plan and deliver our annual audit opinion for 20/21. We will keep the JASP updated regularly if this were to change and any point.

04 Performance

- 4.1 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.

No	Indicator	Criteria	Performance
1	Annual report provided to the JASP	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JASP	As agreed with the Client Officer	Achieved
3	Progress report to the JASP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (10/10)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (11/11)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	Achieved
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (11/11)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (3/3)

Appendix A1 – Summary of Reports

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

Force Management of MFSS – Follow Up

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

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

- Contractual arrangements clearly set out roles and responsibilities of the relevant parties.
- The contract contains clear and measurable requirements against which contractor performance can be monitored.
- Additions, changes and deletions to the service are clearly set out in the contract and include defined approval arrangements.
- There are clear service levels which sets out the requirements and standards the Force expects from the contract.
- There are robust arrangements in place for the communication and approval of additional services.
- Sub-standard, incorrect, incomplete and non-delivered services are identified and subsequent management corrective action taken.
- There are clear arrangements in place for the deduction of penalties or non-payment of incentivised bonuses in the event of sub-standard, incorrect, incomplete and non-delivered services
- Payments made to the contractor are in accordance with the contract
- There is a robust process of performance monitoring in place that ensures that the quality of services is in accordance with Force requirements.
- Budgets are effectively monitored and under/overspends are promptly identified and addressed

We raised three fundamental (priority 1) recommendations where it was felt that the Force had not made enough progress in the areas highlighted after the 2018/18 internal audit. The three recommendations are highlighted below:

Recommendation 1	A clearly documented budget setting procedure for the Multi Force Shard Service should be agreed by the Joint Oversight Committee. The Budget Assumptions should be supported with clear rationale and be subject to detailed scrutiny prior to inclusion in the agreed budget.
Finding	During the previous audit it was noted that there was no agreed budget setting procedure for the Multi Force Shared Service.

	<p>It was evidenced that the 2019/20 Budget was submitted to the Joint Oversight Committee and approved in December 2018.</p> <p>For the 2020/21 MFSS budget, a draft timetable and procedure for budget setting has been discussed at the Service Improvement Sub Committee (July 2019), however this has yet to be agreed and signed off by the Joint Oversight Committee (as the responsible party for agreeing the budget).</p> <p>This should be agreed in timely manner so that the Force are able to prepare their own budgets alongside the MFSS costs in a timely manner.</p> <p>On a quarterly basis MFSS provide the Force with a breakdown of the costs it has incurred, alongside a budget monitoring spreadsheet detailing the actual costs versus the budgeted costs. The Force is then invoiced for its agreed proportion of these costs alongside the other partners. This includes forecasted costs for the rest of the year and, as per the first quarter provided to the Force, the costs are forecasted to be overspent by £987k, with the cost to the Force of approximately £300k.</p> <p>This brings into question the robustness of the budget assumptions used in the budget setting process.</p>
Response	<p>A clearly documented budget setting procedure for the Multi Force Shard Service should be agreed by the Joint Oversight Committee.</p> <p>The Budget Assumptions should be supported with clear rationale and be subject to detailed scrutiny prior to inclusion in the agreed budget.</p>
Timescale / Responsibility	<p>Mark Kimberley/ DCC Barber</p> <p>June 2020</p>

Recommendation 2	<p>The Force should develop an appropriate Performance Framework for MFSS.</p> <p>Once established, this should be effectively monitored to ensure the Force are receiving the required level of service from MFSS.</p> <p>Areas of poor performance should be identified, raised and appropriate challenges made to MFSS to address the identified issues.</p>
Finding	<p>During the previous audit the Force acknowledged that there were no agreed service level agreements or key performance indicators between the Force and MFSS. Audit were informed work was on-going to finalise these and put them in place. The follow up audit has confirmed that service levels have yet to be agreed and there is currently no performance indicators that are being regularly produced, reviewed and scrutinised.</p> <p>Some performance information is provided to the Force at their Service Review meeting with MFSS, however the data provided was of limited use and does not allow the Force to review MFSS performance effectively.</p> <p>During the previous audit it was highlighted that MFSS have a complaints process that should be followed when individuals are not happy with the level of service received but these complaints were not being reported at any governance forum. Audit confirmed that this was still the case.</p>
Response	<p>Force to develop an appropriate Performance Framework for MFSS.</p>

	<p>Once established, this will be monitored to ensure the Force are receiving the required level of service from MFSS.</p> <p>Areas of poor performance will be identified, raised and appropriate challenges made to MFSS to address the identified issues.</p>
Timescale / Responsibility	<p>Stewart Riley/ DCC Barber</p> <p>June 2020</p>

Recommendation 3	<p>The Force should seek to get formal approval for the Governance Structure for MFSS.</p> <p>The Force should establish communication protocols that allows that key information from the governance forums, such as meeting minutes, decisions and actions, are shared to key staff at the Force to allow effective management to take place.</p> <p>The administrative support for all governance forum should be strengthened to ensure each forum can carry out its duties effectively. This includes but not limited to:</p> <ul style="list-style-type: none"> - Recording of meeting minutes, decisions and actions in a timely manner. - Circulation of the above in a timely manner to all partners. - Pre-meeting reports and agendas sent out in a timely manner to allow members to be fully prepared for each meeting. <p>A reminder to all staff to ensure any actions are completed in a timely manner.</p>
Finding	<p>During the previous audit a number of reviews of the governance structure were underway. It is noted that some of these are yet to be formally approved with a proposed governance structure and draft terms of reference currently circulated to partners.</p> <p>During the audit it was noted that there was difficulties in obtaining meeting minutes, agendas and reports from the Joint Oversight Committee and Management Board.</p> <p>Moreover, it was noted that the support for the governance forums was not been carried out in line with the terms for reference. For example, the Service Improvement Sub Committee did not record the meeting minutes for the July meeting and did not circulate actions and decisions 5 days after the meeting as stated in the terms of reference.</p>
Response	<p>The Force to get formal approval for the Governance Structure for MFSS.</p> <p>The Force will also establish communication protocols that allow key information from the governance forums, such as meeting minutes, decisions and actions, to be shared to key staff at the Force in order to allow effective management to take place.</p> <p>The administrative support for all governance forum will be strengthened to ensure each forum can carry out its duties effectively. This includes but not limited to:</p> <ul style="list-style-type: none"> - Recording of meeting minutes, decisions and actions in a timely manner. - Circulation of the above in a timely manner to all partners. - Pre-meeting reports and agendas sent out in a timely manner to allow members to be fully prepared for each meeting. <p>A reminder will be sent to relevant staff to ensure any actions are completed in a timely manner.</p>
Timescale / Responsibility	<p>Stewart Riley</p> <p>June 2020</p>

We also raised one significant (priority 2) recommendation this relating to ongoing monitoring of schedules of change to ensure they are completed in a timely manner and accountability can be attributed should deadlines not be met.

Management have confirmed that agreed actions will be completed by the end of June 2020.

Health & Safety Follow Up

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

Our audit considered the risks relating to the following control objectives:

- The roles and responsibilities are clearly defined and the individuals concerned are fully aware of these.
- Appointed officers have been assigned to support the organisation to meet its health and safety responsibilities.
- The Force has in place policies and procedures, which incorporate relevant legislative requirements and provide clear guidance to staff.
- The policies and procedures in place are comprehensive, up-to-date and available to all relevant members of staff.
- The existing policies and procedures are regularly reviewed to ensure they are up to date.
- There is an appropriate and effective governance structure in place through which Health and Safety issues are reviewed, scrutinised and managed.
- Health and Safety is promoted across the Force to ensure awareness from both police staff and police officers.
- Health and Safety information is accurately produced and regularly reported to allow for effective monitoring, decision making and reporting in line with senior management requirements.
- There is an effective system in place for recording, maintaining and reporting Health and Safety data, including any incidents or near misses.
- Appropriate oversight and reporting arrangements are in place and are working effectively.
- Staff are fully supported, with relevant training and guidance provided to allow compliance with health and safety requirements and responsibilities.
- The Force has a robust process in place to monitor the level of health and safety training undertaken by key staff, including Chief Officer Team and those who have statutory responsibilities.
- The recommendations raised in the 2018/19 Internal Audit Report have been implemented and embedded.

We re-raised one fundamental (priority 1) recommendation of as this had not been addressed. This is set out below:

Recommendation 1	The Force should formalise what mandatory H&S training is required by staff, including any additional training for Supervisors, Managers and the Chief Officer team and whether annual refresher training is required.
	The Force should investigate whether the “Required” mark within NCALT allows for the ability to set deadlines for training courses and automatically send emails to the relevant individual and their line manager if deadlines are missed.
	The Force needs to designate whose responsibility it is to have overall oversight of training, including monitoring of completion and production of performance information around training. It then needs to be ensured that this individual has the resources in

	place to effectively monitor this.
Follow Up Finding	<p>The formalisation of mandatory training is in the process of being developed. Audit confirmed that a training matrix is being developed, which once complete will outline what training is mandatory for the various levels and grades of Staff and Officers.</p> <p>Audit noted that within NCALT, the Force have investigated and confirmed that there is not the facility to automatically send reminders. Therefore, consideration is being made by the H&S team to utilise monthly reports to highlight upcoming deadlines for training completion. At the time of the audit it was noted that no decision has yet been made on this matter.</p> <p>NCALT training reports are now produced Monthly and passed on to business partners and reported at health and safety committee planned safety training has been suspended due to the Covid 19 Pandemic but dates are still planned in for risk assessment training later in the year.</p>
Timescale / Responsibility	A Greensill, Senior Health and Safety Advisor June 2020

We also raised three (priority 2) significant recommendations in respect of:

- The Force should ensure that for all incidents where an investigation has been completed, that full and complete records are maintained.
- The Force should produce a formal Accident/Incident reporting procedure. The procedure should provide guidance on what should be reported and how this should be reported by staff. The procedure should be clearly communicated to staff via the intranet.
- Performance Monitoring in respect of health and safety training is yet to be established.

Management agreed with all the recommendations and confirmed that actions will be implemented by the end of June 2020.

Information Assurance

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

The objective of the review was to assess the framework of accreditations and assurance that the Force has in place to challenge the effectiveness of IT Security Controls in place. The Force has a number of different accreditations or frameworks that it is required to show adherence to; - these include The Governance and Information Risk Return (GIRR), Public Services Network (PSN) and Public Services Network for Police (PSN-P). In addition, Quarterly reporting of security incidents is mandated on all Police Forces by the National Police Information Risk Management Team (NPIRMT).

During September 2019 the Force will be subject to a Home Office audit covering the National Police the Governance and Information Risk Return (GIRR). This is aligned to the Her Majesty's Government approach of central assessment of submissions based on self-assessment with centrally conducted audits. Relevant international standards from the ISO 27000 series have been considered and applied in the development of appropriate controls, based on an interpretation of these standards for policing following a risk assessment.

The overall objective of this internal audit is to provide the Senior Management and Audit Committee with reasonable, but not absolute, assurance that the Force has appropriate controls in place to manage and maintain the multiple accreditations and reviews in this area, and address weaknesses and follow up actions. The audit will consider the following risks and objectives: -

- All frameworks are identified and timetabled to maintain compliance within expected timescales.
- Governance procedures are in place to manage and maintain the frameworks and compliance.
- 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 one fundamental (priority 1) recommendation that requires actions to be taken. This is set out below:

Recommendation 1	As intended, the organisation must continue to liaise with NPIRMT in relation to the GIRR accreditation process. Once the GIRR accreditation is provided the Force should submit this to the Government Digital Service to support its application for PSN accreditation.
Follow Up Finding	: In terms of current accreditation status: <ul style="list-style-type: none"> • GIRR: lapsed on 15 July 2019 • PSN: lapsed on 25 September 2019 • Airwave: accredited until 8 July 2020 • IT Health Check: last undertaken in March 2019 (therefore due in March 2020) In previous years the PSN re-accreditation process has in part been dependent on provision of the GIRR accreditation. Work has been ongoing to liaise with the Home

	<p>Office regarding the GIRR accreditation, but this has been delayed by the departure of the Information Security Officer.</p> <p>An IT Health check outstanding actions update from the March 2019 review was submitted to NPRIMT at the end of January 2020, with a view that monthly updates are being provided. This remains under discussion with NPRIMT to address two critical issues with a view to achieving accreditation subsequent to their resolution.</p>
Management Comments	<p>Agreed</p> <p>Force will continue to liaise with NPRIMT in relation to GIRR accreditation process. Once approved this will be submitted to the Government Digital Service to support the application for PSN.</p> <p>Action - Force to continue to liaise with NPRIMT in relation to GIRR accreditation process. Once approved this will be submitted to the Government Digital Service to support the application for PSN</p>
Timescale / Responsibility	<p>Pat Stocker July 2020</p>

We also raised one (priority 2) significant recommendation in respect of:

- The risk of the Information Security Officer being a single point of knowledge and contact should be considered and a formal plan adopted to minimise the risk. Efforts should also be increased to ensure all key compliance roles are filled.

In addition to this we raised two (priority 3) recommendations of a housekeeping nature in respect of:

- The Force should consider adopting a compliance schedule of frameworks and timings to improve the transparency of such requirements.
- The Force should consider adopting a formal action tracking solution, tracking recommendations or actions relating to the compliance frameworks and other relevant actions points, such as audit reports.

Management agreed with all the recommendations raised and confirmed that actions will be implemented by end of July 2020.

OPCC Supplier Review

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

This audit was requested in addition to the agreed internal audit plan in 2019/20, the audit considered the control environment at one of the OPCC Suppliers and the assurance level reflects the Supplier not the OPCC. The areas that we reviewed during the audit were:

- The supplier has provided accurate reporting data to the PCC;
- The supplier has appropriate policies, procedures and guidance for the recording of key data and this is communicated to relevant staff;
- The supplier has adequate controls in place for the recording of key data in line with the requirements of the performance framework
- The supplier has a timetable in place to ensure it is able to meet its reporting deadlines to the OPCC in a timely manner;
- The supplier has a robust system in place for the completion of monitoring information to the OPCC, which includes appropriate quality checks to ensure the information is accurate.
- The supplier's staff have appropriate training to allow them to comply with the correct procedures for recording key data and production of monitoring report for the OPCC.
- The supplier has appropriate systems in place to ensure that the relevant staff engaged in services meet the requirements set out within the contract with the OPCC.

We raised three fundamental (priority 1) recommendation that requires actions to be taken. These are set out below:

Recommendation 1	<p>The OPCC should request that the supplier creates written procedures for the production of each of the OPCC performance framework measures. This will provide the OPCC with assurance over the consistency of the figures provided.</p> <p>Once these are completed the supplier should review the time requirements of the production of the figures and then set timetables in place to ensure they are able to meet the OPCC deadlines.</p>
Finding	<p>The supplier does not have a clearly documented process for the production of the performance framework data that it provides to the PCC.</p> <p>Therefore it was difficult for audit to accurately follow the process for a sample of figures previously submitted. (Refer to 4.2 below for further details on validation of performance figures)</p> <p>For clarity and consistency the supplier should document the process that it follows.</p>
Management Comments	OPCC response:

	<p>Recommendation accepted – the OPCC will ask the supplier to put in place written procedures for the performance framework measures, within 2 months to do this.</p> <p>This will form part of a performance improvement plan for the supplier.</p>
Timescale / Responsibility	<p>Nicola Wade</p> <p>Timeframe to be arranged with the supplier</p>

Recommendation 2	<p>The OPCC should request that the supplier maintains supporting records behind each of the figures submitted under the performance framework to ensure audit trails are maintained and future validation of figures provided can take place.</p> <p>The OPCC should request that the supplier ensures that Customer Satisfaction Surveys are updated to include a date so that they can be correctly assigned to the period they relate and this accurately recorded as part of the OPCC Performance Framework</p>
Finding	<p>The supplier currently relies on a lot of manual processing for the production of performance data, examples included collating the number of hours of counselling provided in the quarter.</p> <p>However the supplier does not retain the supporting documentation behind the figures that are submitted. Therefore audit was unable to accurately validate the figures that were previously submitted.</p> <p>From audit testing on a sample of eleven figures previously submitted:</p> <ul style="list-style-type: none"> • 2/11 – Were validated; • 4/11 – Could not be validated at all; • 5/10 – Could not be validated accurately but were within a small margin of error. <p>During testing it was also noted that whilst the paper customer satisfaction surveys are retained, they are not dated so audit were unable to validate which period the surveys related to.</p>
Management Comments	<p>OPCC response</p> <p>Recommendations accepted. The OPCC will ask the supplier to maintain records and date customer satisfaction forms.</p> <p>These actions will form part of a performance improvement plan for the supplier.</p>
Timescale / Responsibility	<p>Nicola Wade</p> <p>Timeframe to be arranged with the supplier</p>

Recommendation 3	<p>The OPCC should discuss with the supplier the ability of their current systems to provide the performance framework data in a accurate and timely manner</p>
Finding	<p>Whilst the supplier utilise a case management computer system, for recording of client's details and the services provided to each client, the reporting capabilities of the system prevent them from easily producing performance data.</p>

	<p>The supplier are aware that reporting from the system cannot be relied upon and have to use manual processes for the production of the performance data.</p> <p>For example in the geographical data reports it includes geographical areas outside of ISAS, therefore is clearly incorrect.</p> <p>Audit are aware that there are potential costs to any system amendments however the system is not currently delivering what the organisation needs so therefore needs to be reviewed.</p>
Management Comments	<p>OPCC response</p> <p>Recommendation accepted. The OPCC will discuss supplier IT systems with the supplier with a view to improving them.</p> <p>This action will form part of a performance improvement plan for the supplier</p>
Timescale / Responsibility	<p>Nicola Wade</p> <p>Timeframe to be arranged with the supplier</p>

We also raised one (priority 2) significant recommendation in respect of:

- The suppliers arrangements in respect of monitoring counsellor compliance

Management agreed with the recommendations and are working with the supplier to form a performance improvement plan for the supplier.

GDPR Follow Up

Assurance Opinion	Satisfactory
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Recommendation Priorities	
Priority 1 (Fundamental)	1
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	-

The overall objective of this internal audit is to provide the Senior Management and Audit Committee with reasonable, but not absolute, assurance. The audit will also update the following risks and objectives relating to the GDPR processes within the Force following on from last year's review and consider the progress made in implementing the recommendations.:-

- The Force has not sufficiently applied changes to data protection regulation;
- o The Force has an action plan in place which addresses the key areas of GDPR, and provided a clear plan by which the Force would be compliant.
- o The Force has completed a 'Privacy Impact Assessment' on new systems or they form part of the project life cycle.
- o The Force undertook an exercise to map and understand the data which is collected and currently stored, and this has been utilised to identify potential risks to compliance with GDPR. (N.B. does the mapping include what data is held, where it came from and who it is shared with?)

- The Force's management and staff are unaware of the updated regulations, and their increased responsibilities. how the organisation is structured to assess compliance against requirements;

The Senior Management team were informed and made fully aware of the risks posed by the implementation of the GDPR. (N.B. consider whether GDPR is identified as a risk on the Force's risk map, and whether the score can be justified)

- o Those staff who handle data have received, training on the GDPR. (N.B. consider whether the training relates to operational 'day-to-day' information handling)

- The Force is non-compliant with the GDPR.

- o The Force has identified and appointed a 'Data Protection Officer', and the officer is suitably placed within the organisation.

- o The Force has identified how data can and should be deleted from all relevant systems.

- o The Force has a clear process for the identification, review and reporting of a personal data breach, which incorporates the updated 72 hour timescale to report the breach. (N.B. does the process seem feasible in 72 hours?)

The Force has a clear subject access request policy in place and has dealt with requests appropriately since the May 2018 GDPR deadline

We raised one fundamental (priority 1) recommendation that requires action to be taken. This is set out below:

Recommendation 1	Once the Information Management Unit is fully staffed then further priority should be given to ensuring that gaps in compliance are addressed through a detailed action plan with progress monitored and reported.
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Finding	<p>The IMS & Implementation Plan has taken longer to implement than first expected, in part due to the wider reorganisation of the whole Corporate Services Department and whilst the intention was to have IMU fully resourced this has only recently been established.</p> <p>Information Management Unit priority areas have been clearly identified and a fuller plan will be implemented now the unit is up to full establishment.</p>
Management Comments	<p>Agreed – Once the Information Management Unit is fully staffed priority will be given to ensuring that gaps in compliance are addressed through a detailed action plan with progress monitored and reported.</p> <p>Action – Priority to be given to ensuring gaps in compliance are addressed through a detailed action plan with progress monitored and reported.</p>
Timescale / Responsibility	<p>Pat Stocker</p> <p>July 2020</p>

In addition to this we raised three (priority 3) recommendations of a housekeeping nature in respect of:

- We continue to support the approach being taken to complete the Information Asset Register and this should look to be completed as soon as is practical. A revised timescale for the completion of the Master Asset Register should be established.
- A revised deadline to assess, catalogue and process the records should be established.
- The Force should continue to actively monitor completion rates and actively promote the need for completion. Those who have not completed the training should be sent reminders to advise the need to complete asap..

Management agreed with all the recommendations raised and confirmed that actions will be implemented by end of July 2020.

Core Financials

Overall Assurance Opinion	Satisfactory
General Ledger	Satisfactory
Cash, Bank & Treasury Management	Satisfactory
Payments & Creditors	Significant
Income & Debtors	Satisfactory
Payroll	Limited

Recommendation Priorities	
Priority 1 (Fundamental)	1
Priority 2 (Significant)	2
Priority 3 (Housekeeping)	2

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

- Clearly defined policies and/or procedures are not in place resulting in ineffective and inefficient working practices.
- Systems and data entry restrictions are not in place which could lead to inappropriate access to the systems and data.
- There are errors in accounting transactions posted on the General Ledger resulting in inaccurate financial information.
- Inaccurate cash flow information regarding investments and borrowings is produced which could result in inappropriate levels of cash held within the Force.
- The purchasing process is not complied with by staff which could lead to fraudulent transactions that may go undetected.
- An ineffective debt management process is in place which could lead to irrecoverable income and inappropriate write off of debt.
- Payments to staff are inaccurate resulting in financial losses for the Force, administrative burdens and, where the employee loses out, loss of reputation.

In reviewing the above risks, our audit considered the following areas:

- General Ledger
- Cash, Bank and Treasury Management
- Payments and Creditors
- Income and Debtors
- Payroll
- We raised one fundamental (priority 1) recommendation that requires action to be taken. This is set out below:

Recommendation 1	<p>The Force should liaise with MFSS to ensure that appropriate performance data is provided with regards payroll processing. This could include, but not be limited to, the following:</p> <ul style="list-style-type: none"> • No. of overpayments & underpayments. • Value of overpayments & underpayments.
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	<ul style="list-style-type: none"> Reasons for overpayment i.e. late notification by Force, MFSS missed SLA for Payroll Date etc.
Finding	<p>MFSS currently report performance data for purchasing, payables and receivables to the Force which highlight key data, including:</p> <ul style="list-style-type: none"> No. of requisitions transferred to orders within 3 days. % of invoices paid on time. <p>However, at present there is no review of performance for payroll processing. The review of this performance data would identify any issues or concerns in the payroll processing and allow actions to be taken in a timely manner.</p> <p>This issue was raised in 2017/18 audit, but audit has not been able to confirm if any changes have been made, as access to payroll performance reports were not available.</p>
Management Comments	<p>The processing of Payroll has now begun to be moved to the retained finance function with effect from April 2020 onwards.</p> <p>These KPI's will now be considered for inclusion in the retained teams performance monitoring.</p>
Timescale / Responsibility	<p>Senior Business Partner – Strategy and Development</p> <p>October 2020</p>

We also raised two (priority 2) significant recommendation in respect of:

- Reconciliations: The Force should request that MFSS ensure that all reconciliations are completed and reviewed in a timely manner, i.e. within 1 month of the period end. The Force should liaise with MFSS to ensure that historic balances are investigated and cleared down. The Force should request that MFSS seek authorisation from the Force when looking to perform reconciliations more than one month after the period end and provide notice to the Force when this is unarranged.
- Debt Recovery Letters: The Force should request that MFSS ensure that all debt recovery actions are recorded including email communications, either in Oracle or an offline method. The Force should request that MFSS update Debt Recovery guidance notes to include time frames for debt recovery actions.

In addition to this we raised two (priority 3) recommendations of a housekeeping nature in respect of:

- The OPCC updating their Financial Regulations; and
- The Force and MFSS needing to update procedures in respect of the sales invoice processes.

Management agreed with all the recommendations raised and confirmed that actions will be implemented by end of September 2020

Programme Management

Assurance Opinion	Satisfactory
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	2
Priority 3 (Housekeeping)	-

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 Benefits Realisation.
- There is effective oversight and reporting arrangements with relevant governance forum.
- 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 projects.
- There is a transparent and consistent approach to project modelling and this demonstrates effective links to the overarching Benefits Realisation objectives.
- Guidance and training is available to address any inconsistencies in this area alongside regular support for Project Officers/ Business Leads.
- Regular communication takes place with all stakeholders across the change programme to ensure that requirements are communicated, any issues are highlighted at an early stage and links to dependencies are identified.

We raised two (priority 3) recommendations of a housekeeping nature in respect of:

- Compliance with Published Guidance: Force should ensure that all individuals are identified for roles in PMO process on most recent version of Business Case. Force should ensure that documents produced as part of PMO process adhere to the guidance provided.
- Information Services Project Management: Force should clarify the roles within the two functions to ensure that there is no duplication of roles between Corporate Development and Information Services in relation to Project Management. Force should consider formally providing time in Futures Board agendas to discuss Programme Board activity, to ensure that all Business Change Activity is captured, reviewed and monitored regularly.

Management agreed with the recommendations raised and confirmed actions would be implemented by June 2020.

Balance Transfers

Assurance Opinion	Significant
Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	-
Priority 3 (Housekeeping)	1

This audit was requested in addition to the agreed Internal Audit Plan of 2019/20. The audit objectives were to provide assurance that:

- The project to move to the new system included appropriate controls and checks to ensure that balances were correctly transferred between the two systems;
- The controls and checks for moving any data between the old and new system in regards to financial statement balances were completed correctly, accurately and in a timely manner; and,
- The opening balances stated in the new system are correctly aligned to the closing balances of the old system.

We raised one (priority 3) recommendation of a housekeeping nature in respect of:

- The Force should ensure that reconciliations are carried out on balances that they transfer to provide assurance that this has been correctly completed. The Force should ensure that a reconciliation is carried out over all balances following the final transfer to provide assurance that the transfer has been correctly completed and agrees to closing balances and signed accounts.

Management agreed with the recommendations raised and confirmed actions would be implemented by May 2020.

Collaboration: Performance Management

Assurance Opinion	Satisfactory
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	4

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

- There is a robust and formal performance management framework in place.
- Performance targets are relevant, realistic, measurable and are properly communicated to staff.
- The unit's performance management arrangements are effectively aligned with the requirements of relevant forces / PCC's.
- There are effective reporting routines in place which provide up to date and accurate information to the relevant forum on the delivery of the service.
- Benchmarking information is available that allows comparative data and learning opportunities.
- There is a clear structure of performance oversight across the collaboration, including by Chief Constable's and PCC's, covering both strategic and operational performance.
- There are effective escalation procedures in place to resolve areas of under-performance.

Moreover the Collaboration Units that were visited as part of this audit are listed below and for reference the Forces that are part of the unit are also listed.

- East Midlands Criminal Justice Services – (Leicestershire, Lincolnshire, Northamptonshire, Nottinghamshire)
- East Midlands Collaborative Human Resource Services for Learning and Development - (Derbyshire, Leicestershire, Northamptonshire and Nottinghamshire)
- East Midlands Special Operations Unit - (All Five Forces).

We raised one (priority 2) significant recommendation in respect of:

- Performance Measures: When presenting performance metrics EMCJS, EMCHRS L&D and EMSOU should consider what good performance should look like to provide users with a better understanding of how well the unit is performing in that area.

In addition we also raised four (priority 3) recommendations of a housekeeping nature which are outlines below:

- Governance: EMSOU should review and update the Performance Management Group and Strategic Governance Group terms of reference on a regular basis to ensure they remain up to date. EMCHRS L&D should update the Management Board terms of reference to ensure key details are included. These should be reviewed and updated on a regular basis.

- EMCHRS L&D Performance Data: EMCHRS L&D should consider including other performance metrics in its performance reports that provide a better view of unit specific performance. EMCHRS L&D should consider alternative solutions for the production of course evaluations.
- EMCJS Performance Data: EMCJS should consider updating its performance process to save the source data so a clear audit trail for performance is maintained. EMCJS should consider ensuring a secondary quality check on performance figures prior to them being issued. EMCJS should consider documenting the procedures for producing its performance scorecards to provide resilience in the event existing staff are unavailable to carry out the process.
- Performance Information versus Management Information: When presenting performance metrics EMCJS, EMCHRS L&D and EMSOU should consider the separation of management information from performance information.

The responsible managers at each collaboration unit accepted and agreed the recommendations within the report and confirmed that actions would be completed by the End of June 2020.

Appendix A2 Internal Audit Plan 2019/20

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JASP	Comments
Core Assurance					
Core Financial Systems	Dec 2019	Mar 2020	June 2020	May 2020	Final Report Issued
Strategic & Operational Risk					
Data Quality	Sept 2019	Oct 2019	Oct 2019	Nov 2019	Final Report Issued
Programme Management	Feb 2019	Mar 2020	Mar 2020	May 2020	Final Report Issued
MFSS Contract Management	Sept 2019	Sept 2019	Mar 2020	Nov 2019	Final Report Issued
Business Continuity & Emergency Planning	May 2019	June 2019	Aug 2019	Nov 2019	Final Report Issued.
IT Security	Oct 2019	Mar 2020	Apr 2020	Feb 2020	Final Report Issued.
General Data Protection Regulation (GDPR)	Oct 2019	Mar 2020	Apr 2020	Feb 2020	Final Report Issued.
Health & Safety	Feb 2020	Mar 2020	Mar 2020	May 2020	Final Report Issued.
Performance Management	June 2019	June 2019	August 2019	Nov 2019	Final Report Issued.
Custody Arrangements	Sep 2019	Oct 2019	January 2020	Feb 2020	Final Report Issued.

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JASP	Comments
Collaboration					
Performance Management	Oct 2019	Feb 2020	May 2020	May 2020	Final Report Issued.
Business Continuity	Nov 2019	May 2020		May 2020	Draft Report Issued
Health & Safety	Jan 2020	Apr 2020		May 2020	Draft Report Issued

Appendix A3 – Definition of Assurances and Priorities

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.

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 A4 - Contact Details

Contact Details

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A5 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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For Decision	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23 June 2020
Report of:	Chief Finance Officer
Report Author:	Charlotte Radford
Other Contacts:	Mark Kimberley and Amanda Froggatt
Agenda Item:	9

DRAFT ANNUAL GOVERNANCE STATEMENTS FOR 2019-20

1. Purpose of the Report

- 1.1 To provide members with a copy of the unaudited annual governance statements for 2019-20.

2. Recommendations

- 2.1 Members are requested to:
- Review the draft Annual Governance Statements provided and provide any feedback for the Chief Constable and the Commissioner

This feedback should be provided before the final statements are produced.

3. Reasons for Recommendations

- 3.1 This complies with the Accounts and Audit regulations and good financial governance.

4. Summary of Key Points

- 4.1 The attached statements provide a details of the governance and internal control arrangements in place within the OPCC and the Force.

5. Financial Implications and Budget Provision

- 5.1 None as a direct result of this report.

6. Human Resources Implications

- 6.1 None as a direct result of this report.

7. Equality Implications

- 7.1 None as a direct result of this report.

8. Risk Management

8.1 None as a direct result of this report.

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

9.1 This complies with the Financial Regulations which underpin the achievement of all Police & Crime Plan priorities.

10. Changes in Legislation or other Legal Considerations

10.1 This complies with the current Accounts and Audit Regulations.

11. Details of outcome of consultation

11.1 This forms part of the consultation process with the Audit & Scrutiny Panel

12. Appendices

A – The Chief Constables Annual Governance Statement 2019-20

B – The PCC's Narrative Statement and Annual Governance Statement 2019-20

Nottinghamshire Police Annual Governance Statement 2019/20

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1.0 Introduction

1.1 Scope of responsibility

Nottinghamshire Police is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Force has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised.

In discharging this overall responsibility, Nottinghamshire Police (hereafter referred to as the Force) is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

The Chief Constable of Nottinghamshire Police and the Police and Crime Commissioner (PCC) for Nottinghamshire have adopted a Joint Code of Corporate Governance, which is consistent with the principles of the CIPFA 2016 Edition Framework 'Delivering Good Governance in Local Government'. A copy of the Code of Governance can be obtained from the Nottinghamshire Office of Police and Crime Commissioner (NOPCC) website at <http://www.nottinghamshire.pcc.police.uk>.

This Statement has been prepared following an assessment of the key elements of the governance framework, including the role of those responsible for the development and maintenance of the governance environment. The statement explains how the Force has complied with the Code and also meets the requirements of Accounts and Audit (England) Regulations 2011, regulation 4(3), which requires all relevant bodies to prepare an annual governance statement.

1.2 The purpose of the governance framework

The governance framework comprises the systems and processes, culture and values by which the Force is directed and controlled and the activities through which, it accounts to and engages with the community. It enables the Force to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

2.0 The governance framework

The principles which form the basis of the governance framework and how they are applied within the Force are described in the following sections. The Chief Constable And Chief Finance Officer have put in place management and reporting arrangements to enable them to be satisfied that the approach to the corporate governance arrangements have been effective and supports the aims of the OPCC, these include;

- The Governance Framework and the principals included within this
- A Risk Management Strategy and arrangements to embed this within the organisation
- The Scheme of Delegation
- The Financial Regulations
- Contract Standing Orders
- The PROUD values

This list is not exhaustive but covers the main documents that set the culture of the method of operation of governance within the organisation.

2.1 Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, respecting the rule of the law

- All Officers, Staff and Volunteers are committed to the Code of Ethics, which find expression in the Force PROUD values.
- The Force continually reinforce the Code of Ethics and expected standards of professional behaviour; guidance and advice is sent to officers and staff using a combination of intranet articles and the Chief's fortnightly video blog.
- The Code of Ethics sits at the centre of the National Decision Model, so is explicitly referenced and considered in any decision making situation.
- Student Officers receive a copy of the Code of Ethics on day one of their training and receive an input from PSD regarding ethics and values. Throughout training many of the subjects are linked back to the Code and integrity.
- The Force have embedded the College of Policing's Competency Values Framework (CVF) which sets out nationally recognised behaviours and values into the Leadership Programme.
- The Force refer to the Home Office Guidance in relation to Police Officer Misconduct for procedures relating to misconduct, unsatisfactory performance and attendance of police officers and special constables.

- The Police Staff Misconduct Policy provides a clear framework for all Police Staff in terms of expected standards of conduct and professional behaviour and the likely consequence of failure in meeting those standards.
- There are clear processes in place around confidential reporting 'whistleblowing' outlined in the Professional Standards Reporting Procedure. Staff are also able to report breaches confidentially to PSD confidentially.
- There are robust mechanisms in place with respect to the governance of complaints in Force. Complaints are managed in accordance with statutory guidance provided by the Independent Office for Police Conduct (IOPC).
- The Force has dedicated Complaints and Learning Sergeants, embedded within local policing. Their purpose is to deliver learning from complaints back to the workforce thus creating a learning culture rather than a punitive one. Guidance around local resolutions is available on the intranet.
- Assurance reporting is submitted to the Joint Audit and Scrutiny Panel (JASP) on a regular basis relating to complaint recording and the nature of complaints.
- Bi-annually, a report on IOPC investigations is presented at the JASP to inform the OPCC of the Force's application of the IOPC Statutory Guidance.
- Standards are governed by the quarterly Organisation Risk, Learning, Standards and Integrity Board, chaired by the Deputy Chief Constable (DCC). Its remit is to provide a forum to discuss key areas of learning and identify emerging strategic opportunities and risks, whilst monitoring compliance with Force values.
- In the 2018 Her Majesty's Inspectorate of Constabulary and Fire and Rescue (HMICFRS) PEEL Inspection the Force were deemed to be 'good' in respect of 'How legitimately the Force treats the public and its workforce'.
- The outcome of misconduct proceedings are published to reinforce standards and learning.
- The Force has a Strategic Threat Assessment identifying the risks from corruption and control strategy plans underpin this. Specifically the force has a comprehensive plan in place to tackle Abuse of Position of Trust for a Sexual Purpose which has shown a significant reduction in the last 12 months however, remains a control strategy priority due to the public harm from this conduct.
- An Ethics Board has been established to consider and discuss ethical issues in an advisory and consultative capacity. It considers issues raised at the Organisational Risk and Learning Board and any issues which are referred from officers, staff or external groups.
- A procedure is in place for the monitoring of business interests and additional employment for Police Officers and Police Staff.
- Business Interests, Additional Employment and Notifiable Associations are reviewed annually within the Integrity Health check, this forms part of the PDR process.
- The Force have developed a matrix to assess the risk posed by reported notifiable association, this assists the force in identifying those of greatest risk to the integrity of the Force.
- A Statement of Personal and Pecuniary Interests is completed as part of the Annual Governance Statement process by Chief Officers.
- A Register of Refused and Approved Business Interests is published on the Force website biannually; any changes are reported on a monthly basis to the Organisational Risk and Learning Board.
- A record of gifts gratuities and hospitality is published biannually on the Force website.

- The Chief Constable will ensure that financial affairs for their force are properly administered having regard to value for money, probity, legality, and appropriate standards, with particular reference to the Financial Regulations and contract standing orders agreed by the PCC as set out in Part B of Joint Code of Corporate Governance and Working Together document.
- There are documented processes and controls in place around the Prevention of Fraud and Corruption in the Procurement Process to mitigate risks in relation to procurement fraud.
- The Force is compliant with the CIPFA statement on the Role of the Chief Financial Officer of the Police and Crime Commissioner and the Chief Finance Officer of the Chief Constable (2012), as per the CFO job description.

2.2 Principle B: Ensuring openness and comprehensive stakeholder engagement

- The Office of the Police and Crime Commissioner (OPCC) is accountable to local people and draws on this mandate to set and shape the strategic objectives for the Force area in consultation with the Chief Constable, taking into account the Strategic Policing Requirement.
- The Force has recently launched the Neighbourhood Policing Priority Survey which is Nottinghamshire Police's biggest public consultation exercise in a decade, giving the public an opportunity to help shape local policing priorities in their area.
- Consultation and engagement is undertaken with local residents and business communities and forms part of key decision making processes. Formal engagement mechanisms delivered in the community include Victim Satisfaction Surveys, Neighbourhood Watch Meetings, Neighbourhood priority surveys, Locality Boards, Neighbourhood engagement meetings, Key Individual Networks and Independent Advisory Groups.
- HMICFRS 2018 PEEL Report recommended that the Force should work with local people to improve its understanding of local communities, and demonstrate what action is has taken as a result of their concerns.
 - In response, the Force's Engagement Strategy has been re-written and all community profiles have been refreshed, captured digitally, and are now regularly updated with new information.

HMICFRS also asked the force to evaluate and share effective practice routinely, both internally and with other organisations, to improve its approach to the prevention of crime and anti-social behaviour.

- The force recently launched the Neighbourhood Policing portal which hosts a variety of information including Neighbourhood profiles, engagement plans, legislation, College of Policing good practice and associated literature. This is designed to support staff's development in relation to sharing good practice internally.

- A two-day problem solving training event has been held for police and partners, which includes 120 practitioners from partner agencies.
- The Force has a strategic Independent Advisory Group (IAG) which represents different community groups across Nottinghamshire. They provide a service to the Force in three core areas; critical incidents, building trust and confidence and advising on strategies, policies and procedures. The Force has a many systems in place for the collection of local survey information that is used to shape the direction of service delivery.
- In accordance with the Freedom of Information (FoI) Act, the website is updated pro-actively with force information in a FoI Disclosure Log. This ensures transparency and encourages increased confidence from and accountability to the public and stakeholders.
- Publication scheme monitoring, review and assurance is reported to the Joint Audit and Scrutiny Panel on an annual basis to provide a current Force position on the Publication Scheme Requirements. This report along with all other JASP reports is available to view on the OPCC website.
- The Force contributes to the OPCC's Annual Report to provide assurance on what has been delivered against the Police and Crime Plan.
- There are strong governance processes in place for the City partnerships. Each of the partnerships under the One Nottingham umbrella, including the Crime Drugs Partnership (CDP), have clear terms of reference including a defined purpose, arrangements for information sharing, community engagement and governance and finance.
- The CDP Plan 2019-22 sets out the overall aims and delivery and performance framework of the partnership to deliver the 'safer' agenda of the 'Nottingham Plan to 2020'. The Partnership Plan has been developed with regard to the priorities of the Police and Crime Commissioner.
- There is a robust governance framework in place to oversee the delivery of the Plan. This is directed by the Partnership Board, which provides strategic governance of the partnership.
- The three statutory Community Safety Partnerships (CSPs) are responsible for the delivery of local community safety strategies and action plans. The Safer Nottinghamshire Board (SNB) Delivery Groups support the SNB and CSPs to implement the community safety strategies.
- Each of the three CSPs in the County produces performance information on a monthly basis. This includes reporting on current performance against targets, comparison against most similar force peers and performance of Partnership Plus areas. The SNB Performance Group brings together the CSP Chairs to discuss performance risks and highlights.
- Section 22A of the Police Act 1996 provides for a collaboration agreement to be made between police and crime commissioners or between commissioners and chief officers from more than one force area. There are a range of established collaborations in place for a number of specialist front line policing operations that provide services across the Midlands region, including Nottinghamshire. These arrangements are reviewed on a regular basis by respective Chief Constables and Police & Crime Commissioners.

- An annual Extraordinary Force Executive Board (E-FEB) is held which is attended by senior internal and external stakeholders, including the Fire Service, City and County Council to provide an open forum for decision making regarding business change proposals for the forthcoming financial year and beyond.

2.3 Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

- The Police and Crime Plan sets out the vision, values, strategic priorities and outcomes together with a performance framework in line with requirements under the Police Reform and Social Responsibility Act 2011.
- At a national level, the Force works to the Strategic Policing Requirement (SPR) which is issued by the Home Office to articulate current national threats and the appropriate national policing capabilities required to counter those threats.
- The Police and Crime Plan is informed by the Police and Crime Needs Assessment (PCNA) which is used as a planning and priority setting tool. The document highlights key trends, issues, risks and threats in the crime community safety and criminal justice environment.
- The Force takes an active part in working with the OPCC to refresh the Police and Crime Plan delivery plan each year in order to set out what activities will be undertaken to deliver the PCC's key strategic priority themes. Activities are broken down into further operational detail in the Force Delivery Framework.
- The strategic priorities set out in the Police and Crime Plan are aligned to the Force's Annual Departmental Assessment (ADA), business planning process.
- A report is submitted on a quarterly basis to the Police and Crime Panel to provide an update against each of the strategic priority themes; this is made available on the Nottinghamshire County Council website.
- A Performance and Insight Report is provided to the Strategic Resources and Performance Meeting on a bi-monthly basis to ensure that the Police and Crime Commissioner is aware of current performance in line with the strategic priority themes, as set out in the Police and Crime Plan.
- Collaboration agreements are in place to outline how business will be undertaken jointly in order to reduce cost, increase capability, and / or increase resilience to protect local people.
- All activity in response to audit and inspectorate recommendations is monitored via 4Action, an action management system. Progress against activity is reported to the Joint Audit and Scrutiny Panel on a quarterly basis.
- A Medium Term Financial Strategy builds on the proposed budget for 2020/21 and incorporates plans to meet changes in available financing with the need to meet current and future commitments.
- Regular Capital and Revenue reports are provided to the Force Executive Board (FEB) and OPCC to provide an update on the Force's budgetary position and also to comply with good financial management and Financial Regulations. This is reviewed and updated regularly to remain adaptable for future requirements.

2.4 Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

- There is a robust planning cycle in place which incorporates partnership, Force and OPCC strategic assessments, public consultation, refresh of the Police and Crime Plan and the Force Delivery Framework, departmental planning via Annual Departmental Assessments (ADAs) and review and update of the Medium Term Financial Strategy.
- The Force produces an annual strategic intelligence assessment which outlines the capacity and capability to meet its greatest threats including those outlined in the strategic policing requirements.
- The Medium Term Financial Strategy is a live document to facilitate the demands and changes that can occur within the Police so that we can remain operationally on the front foot. The budgeting and long term planning process is intrinsically linked to the business planning cycle to create a joined up approach identifying opportunities and risks that are present, and, on the horizon.
- HMICFRS 2018 PEEL Report recommended that the Force should improve its approach to planning within Information Services to ensure there is a clear vision and direction which links to operational planning. In response the force has created a Prioritisation Matrix which will report into the Futures Board. This will ensure ICT planning is closely aligned to future plans and wider change programmes, so current and future demand can be effectively managed.
- Each Head of Department completes an ADA as part of the annual planning cycle. The ADA is a planning tool used to assess current structure, processes and cost in light of the current operating context. Options for change are proposed which are aligned to the Strategic Priority Themes.
- Budget meetings with departmental heads take place following E-FEB to ensure future budgets account for any project savings or spend within the department.
- Business change remains responsive to threats and opportunities which present themselves throughout the year as part of the risk management process.
- Where a change proposal is approved at E-FEB, a comprehensive analysis of approved change proposals are progressed in the form of an options appraisal (business case) which is presented at the Futures Board for decision. The business case will indicate how intended outcomes would be achieved and any risks associated with those options.
- Business change continues to be assessed according to viability and desirability throughout the project lifecycle. Governance is flexible and responsive so that outputs can be adapted to changing circumstances.
- HMICFRS 2018 PEEL Report recommended that the force should ensure that its governance arrangements for managing current and future demand track benefits, including how it has reinvested savings. The force has recently appointed a Business Benefits Officer who has responsibility for addressing the AFI and embedding business benefits into the force.
- Decisions for change are, in part, informed by the HMICFRS' Value for Money (VfM) Profile, which is published on an annual basis. The Force benchmarks its functions against others in its Most Similar Group (MSG) to determine whether VfM is being achieved. Generally, over time, the force has moved average/upper quartile to below average/lower quartile for many of our enabling services.

- All business change is governed according to the Force Corporate Portfolio Management Office (PMO) Framework and Guidance which sets out in detail the governance framework, roles and responsibilities and project management methods in order to plan, delegate, monitor and control all aspects of the business change portfolio.
- The business change governance framework provides a robust reporting structure, which includes project boards, the Futures Board and the FEB. The framework ensures that oversight and scrutiny is carried out by the relevant authority in a proportionate manner providing assurance that decisions are open and accountable and that public money is spent wisely.
- Decision making is recorded as part of minutes, action plans and decision logs. Key decisions from FEB are published on the Force Intranet under 'News'. This ensures the force's decision making processes are transparent.
- A forward plan is maintained to outline what information is required for each strategic meeting, the SRO and expected timescales.

Area for improvement: The Force should ensure that planning in Information Services is more closely aligned with strategic and operational planning and is able to optimise intended outcomes.

Area for improvement: The force should ensure that its governance arrangements for managing current and future demand track benefits, including how it has reinvested savings.

2.5 Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it

- The DCC Chairs a Strategic Workforce Planning and Training Priorities Meeting. The purpose is to provide strategic overview and direction in regards to workforce planning, including establishment levels, workforce mix, skills and capabilities. The meeting also has the remit of determining and prioritising training and learning activities to ensure they are aligned to business and workforce planning.
- HMICFRS recommended within the 2018 PEEL Inspection Report that the Force needs to understand fully its workforce capabilities, to identify any gaps, and put plans in place to address them. This is being addressed as an area for improvement.
- The PDR process is to be re-branded 'Career Conversation' on the launch of the new Talent Management Programme. This will be stored locally, with HR maintaining a record of completion rates and individual career matrix grading. Work is underway to develop a simple process undertaken annually based around date of appointment or work anniversary. This Talent Management Programme will clearly capture talent across the force.
- A standard induction programme is in place for student officers. Staff induction is tailored to the role and department to which the individual is recruited. Refreshed staff induction was re-launched June 2020.
- The Force has embedded the CVF which aims to support all policing professionals, setting out nationally recognised behaviours and values. The six competencies and four values of the CVF are embedded into the Force's leadership development programme.
- The leadership development programme invests in the development of first and second line supervisors; it is also complemented by coaching, mentoring and 360 degree feedback.
- Officers and staff progressing to senior leadership are encouraged to undertake a 360 review to enable them to consider their own effectiveness as future leaders and identify areas for personal development.

- The NOPCC and Force operate under a comprehensive 'Joint Code of Governance and Working Together Agreement' which comprises of the scheme of consent, the Joint Code of Corporate Governance, Financial Regulations and Contract Standing Orders.
- The roles and authorities of the PCC, the Chief Constable and their respective officers are set out in the Joint Code of Corporate Governance and Working Together document. The document outlines how the parties will work together in cooperation to ensure that effective and efficient delivery of policing services. This was reviewed during 2018.
- The governance structure is underpinned by a statutory framework which incorporates the Police Reform and Social Responsibility Act 2011, the Policing Protocol Order 2011 and the Financial Management Code of Practice, amongst other legislation.
- The Scheme of Delegation sets out the delegation of responsibility from the PCC to his staff and delegation to the Chief Constable and his own staff in the exercise of their statutory responsibilities.
- Clear roles and responsibilities are delegated to Chief Officers. The Chief Financial Officer, as Section 151 Officer, has an up to date job description and person specification which outlines their responsibilities.
- The Force recognise and promotes the benefits of collaborative working and continues to work in a number of regional collaborations as well as collaborations with Nottinghamshire Fire and Rescue.

Area for improvement: The force should undertake appropriate activities to understand fully its workforce's capabilities, identify any gaps, and put plans in place to address these gaps.

2.6 Principle F: Managing risks and performance through robust internal control and strong public financial management

- The Risk Management approach was redeveloped in 2018 for the force to adopt a more sophisticated approach which links risks to our governance methods and internal audit processes.
- The Force and OPCC have agreed a joint policy for the management of risk, in line with the Cabinet Office approved Management of Risk (MoR) approach.
- A Strategic Risk Report is provided to the JASP bi-annually in order to keep the Board informed as to the level of strategic risk within the Force and NOPCC and provide assurance as the effectiveness of risk management arrangements.
- The quarterly Organisational Risk, Learning, Standards and Integrity Board provides an organisation wide forum for thematic leads and heads of department to discuss key areas of learning and identify any emerging strategic opportunities and risks. Business Continuity is also managed within this forum.
- Annual reporting is made to JASP on business continuity, this includes progress made against the business continuity testing timetable and notes on forthcoming testing.

- A Performance and Insight Report is regularly presented to the Strategic Resources and Performance Meeting to ensure that the Police and Crime Commissioner is aware of current performance in line with the Police and Crime priorities. This report is made available on the OPCC website.
- Significant changes in service delivery are subject to a Post Implementation Review in order to identify lessons learned and whether benefits have been realised, including performance, cashable or non-cashable benefits however none were scheduled for 2018/19.
- The Financial Performance and Insight Report, including revenue and capital budget monitoring are reported to the Force Executive Board on a monthly basis. It is also presented at the Strategic Resources and Performance quarterly meeting.
- Decision making protocol is illustrated in the joint Scheme of Delegation which is part of the Joint Code of Governance and Working Together document.
- A forward plan of 'Decisions of Significant Public Interest' is provided to the Police and Crime Panel on a regular basis in the interests of accountability and transparency, this is made available on the Nottinghamshire County Council website.
- In accordance with the Financial Management Code of Practice for the police service, issued by the Home Office, the PCC and the Chief Constable established a Joint Audit and Scrutiny Panel (the Panel) in 2013. The role of the Panel is to advise the PCC and Chief Constable on the adequacy of the corporate governance and risk management arrangements in place and the associated control environment, advising according to good governance principles and proper practices.
- JASP complies with best practice as outlined in Audit Committees: Practical Guidance for Local Authorities and the Police (CIPFA, 2013).
- The Panel also assist the OPCC and the Chief Constable in fulfilling their responsibility for ensuring value for money and they oversee an annual programme of scrutiny of key areas of policing activity on behalf of the OPCC.
- The Force's Financial Regulations are designed to establish overarching financial responsibilities, to confer duties, rights and powers upon the PCC, the Chief Constable and their statutory officers and to provide clarity about the financial accountabilities of groups or individuals. They apply to every member and officer of the service and anyone acting on their behalf.
- The Annual Statement of Accounts is published on the website 'what we spend' and includes accounting policies and also the report of the auditors.
- The Annual Audit letter is report to the Joint Audit and Scrutiny Panel on an annual basis.
- The Treasury Management Strategy and annual report are reported annually to the Joint Audit and Scrutiny Panel.
- Budget monitoring reports are presented to the Strategic Resources and Performance meeting on a quarterly basis.
- In compliance with CIPFA guidance, the NOPCC and the Force have appointed a Head of Internal Audit. This role is contracted out to Mazars, who are responsible for the organisation's internal audit service, on behalf of the CFO, including drawing up the internal audit strategy and annual plan and giving the internal annual audit opinion.
- Internal Audit, Review and Inspection Monitoring and assurance and improvement outcomes are presented to the Joint Audit and Scrutiny Panel at every meeting.
- An internal audit on Core Financial System Assurance found the force to have satisfactory assurance in relation to General Ledger, Cash, Bank and Treasury Management, Payments and Creditors, Income and Debtors but Limited assurance in respect of Payroll.

- Regular reporting is made to JASP on legislative compliance with the Freedom of Information Act and Data Protection Act legislation.
- Effective arrangements are in place to monitor risks arising from Brexit. The ACC Chairs a regular Gold Group meeting.
- The 2017/18 Independent Auditor's Report on the Audit of Financial Statements noted that there were not adequate governance and monitoring arrangements in place to enable the successful delivery by Multi-Force Shared Service (MFSS) to Oracle Cloud Computing (Project Fusion), therefore failing to deliver value for money and effective delivery in support of strategic priorities. This is being managed as an area for improvement. Consultancy support was procured during 2018-19 to provide more robust governance and programme management arrangements in respect of Fusion. Despite this, delivery of Fusion was further delayed, going live in April 2019. Close management of the situation continues with the DCC taking an active role as SRO for the Force, and is also now the chair of the management board. An improved process for disseminating information and approvals made by the Joint Oversight Committee are in place, whether the Force is represented by the Police and Crime Commissioner for Nottinghamshire.

2.7 Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- The PCC and Chief Constable's functions are set out in the Police Reform and Social Responsibility Act 2011. The functions are undertaken in line with the Policing Protocol Order 2011 in order to achieve the outcomes of the Police and Crime Plan.
- Both the PCC and the Chief Constable have appointed Chief Financial Officers. The responsibilities of the CFO's for both the PCC and the Chief Constable are clearly set out in line with the Financial Management Code of Practice (Home Office, 2013).
- The JASP operates within the CIPFA guidance and in accordance with the Financial Management Code of Practice.
- A programme of internal audit is commissioned and undertaken which reflects published guidance and standards. This is available on the OPCC website.
- Progress reports against the Internal Audit Plan are submitted on a timely basis to the JASP along with the findings from audits completed to date.
- Police officers, police staff operate within force policies and procedures; the corporate governance framework; disciplinary regulations; codes of conduct and the Code of Ethics. Assurance is provided via the Force and OPCC governance framework.
- The Police and Crime Panel scrutinise the actions and decisions of the Police and Crime Commissioner and makes sure information is available for the public. The Force provides reports in accordance with the Police and Crime Panel work programme including specific focus on each of the seven Strategic Priority Themes included in the Police and Crime Plan.
- The Annual Governance Statement assesses the extent to which the organisation is applying the principles contained within the CIPFA framework. This is published for public scrutiny alongside the Statement of Accounts.
- The Force has a robust process to capture HMICFRS recommendations and track through their lifecycle to formulate the Audit and Inspection Report. This is prepared and presented to the JASP on a quarterly basis.
- The Force has an established reporting procedure for our response to HMICFRS recommendations to be received by the NOPCC in line with the timescales dictated in the Police and Crime Bill.

- A policy and procedure framework is required to ensure that corporate documentation is reviewed on a timely basis; this is an area for improvement.
- Existing collaborations have an established supporting governance structure and formal Collaboration Agreements as per Section 22A of the Police Act 1996.

2.8 Principle H: Report on an Inspection Visit to Police Custody Suites

- The inspection was conducted jointly by HM Inspectorate of Prisons (HMIP) and HM Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) in October 2018, as part of their programme of inspections covering every police custody suite in England and Wales.
- The inspection assessed the effectiveness of custody services and outcomes for detained people throughout the different stages of detention. It examined the force's approach to custody provision in relation to safe detention and the respectful treatment of detainees, with a particular focus on vulnerable people and children.
- To aid improvement five recommendations were made to the force (and the Police and Crime Commissioner) addressing key causes of concern, and highlighted an additional 25 areas for improvement.

Recommendation 1: there were too many areas where the force was not meeting the requirements of legislation or guidance, notably codes C and G of the Police and Criminal Evidence Act codes of practise; this required immediate remedial action.

Recommendation 2: the culture of the custody service was not effective in focusing on the fair and equitable treatment of all detainees; some custody staff took punitive actions against detainees that were not justified and potentially unfair.

Recommendation 3: the arrangements for and staff knowledge of the recording and reporting of adverse incidents in custody were not adequate in ensuring that all incidents were identified appropriately and dealt with in line with legislative requirements.

Recommendation 4: the governance and oversight of the use of force in custody were not adequate, data were unreliable and not all staff completed use of force forms. Some use of force was disproportionate to the risk or threat posed.

Recommendation 5: there was a lack of appropriate care and focus on the safe release of detainees, including the most vulnerable; the pre-release arrangements were not adequate to ensure safe release.

Area for Improvement: Leadership, accountability and partnerships.

Area for Improvement: In the custody suite, booking in, individual needs and legal rights.

Area for Improvement: In the custody cell, safeguarding and healthcare.

Area for Improvement: Release and transfer from custody.

2.9 Principle I: Crime Data Integrity Inspection 2018

- The inspection by the HM Inspectorate of Constabulary and Fire and Rescue Services found that the force had improved its crime-recording processes since the 2014 report. It found improved supervision of out-of-court disposals; training had been developed and provided on crime-recording for officers, supervisors and staff involved in making crime-recording decisions; high levels of recording accuracy for reporting sexual offences; good crime-recording arrangements in respect of modern slavery crimes; fully implemented the recommendations set out in our 2014 report; and made good progress against a national action plan developed to improve crime recording by police forces.
- The inspection raised the concern that the force is failing to ensure it correctly records all violent crimes (in particular domestic abuse) reported to it. Officers and staff do not fully understand and apply the crime-recording rules when dealing with crimes such as harassment, malicious communications, common assault and public order offences. There is also limited supervision to correct these recording decisions at the earliest opportunity.
- The recommendation is that the force should immediately take steps to identify and address gaps in its systems and processes for identifying and recording all reports of violent crimes (in particular those that are domestic abuse related); ensure that adequate supervision is applied to all crime-recording decisions made by officers and staff; and ensure that all identified crimes are recorded without delay and in any case within 24 hours. Within three months, the force should provide crime-recording training for frontline officers to include the crime-recording rules for common assault, harassment, malicious communications and public order offences; and the standard of AVI that is required to cancel a recorded crime.

Area for Improvement: Improve the understanding and use by its officers and staff of the N100 classification, for those reports of rape which are not immediately recorded as a crime.

Area for Improvement: Improve how it collects diversity information from victims of crime and how it uses this to comply with its equality duty.

2.10 COVID-19

Following the Government announcement on March 23 2020 and recommended social distancing guidance, the operational focus and working practices of the police have been significantly affected.

Nottinghamshire has sought to maintain business continuity as far as possible, and in response to COVID-19, have implemented a number of measures to enable this.

These new ways of working have enabled delivery across our critical areas. The caveat on these measures is that whilst they are benefitting the organisation in the current crisis, further evaluation, wider risk management and consideration will be required as the Force looks towards the recovery stage and if these measures can continue to improve efficiency beyond the current crisis.

Measures that have been to support different ways of working have been demonstrated in the following areas:

- **Microsoft Teams**

Although this has not yet been rolled out, the Force is trialling the use of Microsoft teams to enable inter-active conference facilities. Potentially this would lead to a more efficient meeting structure across internal and external organisations.

- **Cisco Jabba**

This is an internal interactive method to allow greater communication across the organisation, reducing internal meetings and the requirement for attendees to travel.

Potentially, this can be further used to improve communication across the Force.

- **Home working for Employees Self-isolating**

The force has issued lap tops and equipment to those officers and staff unable to come into work.

The Resource Management Unit collates and assigns tasks and work to support the organisation.

These include telephone statements, non-deployable incidents and victim contact, plus other discreet pieces of work to individuals.

From the period of 1st -28th April 2020, this resulted in staff self-isolating submitting a total of 8344 hours which may otherwise have been lost.

There is potential for the force to consider further agile working across the organisation to increase efficiency and reduce costs. This is of particular benefit to the Police travel plan outlined in the new joint Police and fire service headquarters plans.

3.0 Chief Finance Officer Role

- The role of Chief Financial Officer (CFO) rests with the Head of Finance with effect from 1st April 2018.
- As a key member of the leadership team, the CFO helps to develop and implement strategy and resource and deliver the PCC's strategic objectives sustainably and in the public interest.
- The CFO is actively involved and able to bring influence to bear, on all business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered and aligned with the financial strategy.
- The CFO leads and encourage the promotion and delivery of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.
- The CFO and Chief Constable agree the Force's risk based Internal Audit Annual Plan for delivery each year and this is presented to the Joint Audit and Scrutiny Panel for comment. Delivery of the plan is via external engagement of an appropriately trained and experienced organisation, currently this is provided by Mazar's. Award of the work was via a competitive tendering exercise.
- In respect of external audit, progress reports are provided to the Panel by KPMG to provide a summary of the work they plan to undertake for the audit year, together with a high level assessment of the risks that have been considered as part of the initial planning process.
- The CFO is required to maintain continuous professional development to ensure they maintain knowledge, skills and experience to enable them to fulfil the duties and statutory obligations of the post.

4.0 Review of Effectiveness/Internal Audit Opinion

Nottinghamshire Police has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework. The review of effectiveness is informed by the work of the Chief Officer Team, the Heads of Departments and other senior managers within the Force who have responsibility for the development and maintenance of the systems of internal control. It is also informed by the reports of the Force's internal auditors and external inspectorates, such as HMICFRS.

Where weaknesses in internal controls have been identified, improvement actions have been established, which will be addressed during the forthcoming financial year. Outcomes will be monitored by the FEB and the Joint Audit and Scrutiny Panel, on a quarterly basis.

From the Internal Audit work undertaken in compliance with the Public Sector Internal Audit Standards (PSIAS) for the year ending 31st March 2020, our overall opinion is that generally adequate and effective risk management, control and governance processes are in place to manage the achievement of the organisation's objectives. We have, however, identified weaknesses in respect of Health and Safety, Information Assurance, Management of MFSS Arrangements and payroll that require addressing.

5.0 Improvement actions

The review process to support the production of the Annual Governance Statement in 2018/19 identified a number of improvement actions, which are summarised below. These have been agreed with the respective Divisional and Departmental Heads to address weaknesses identified in the Force's systems of internal control. These issues are significant in that they cover a large proportion of the organisation's activities and/ or are key risk controls and therefore require a corporate solution.

Areas for improvement 2018/19

URN	Identified improvement action(s):	Update	Lead Officer
1.0	The Force should ensure that planning in Information Services is more closely aligned with strategic and operational planning and is able to optimise intended outcomes.	The force has created a Prioritisation Matrix which will feed into the Futures Board. This is to be monitored to ensure if fit for purpose, and will then be embedded into the force	Chief Superintendent Gerard Milano
2.0	Undertake a full review of workforce capabilities to ensure capacity and capability to meet current and future demand	The force is currently looking at appropriate systems to record skills and capabilities. Still to be progressed	Claire Salter
3.0	Produce management information on the completion of PDRs to enable Heads of Departments to ensure ongoing compliance.	PDR's are to be re-branded 'Career Conversations' and to be embedded within the new Talent Management process.	Claire Salter

4.0	Develop and maintain a robust policy and procedure framework, ensuring policies and procedures remain current to inform decision making.	Post to undertake the work has been vacant for considerable period of time. This is still to be progressed	Chief Superintendent Gerard Milano
5.0	Undertake a full review to address the concerns and recommendations from the HM Inspectorate of Prisons and HM Inspectorate of Constabulary and Fire and Rescue Services (Section 2.8)	All actions have been addressed and the force was revisited by HM Inspectorate of Prisons and HM Inspectorate of Constabulary and Fire and Rescue Services in November 2019. The force was found to have made significant progress.	Chief Inspector Justine Wilson
6.0	Develop a plan to ensure there is improved understanding and use by its officers and staff of the N100 classification, for those reports of rape which are not immediately recorded as a crime; and improve how it collects diversity information from victims of crime and how it uses this to comply with its equality duty (Section 2.9)	All actions have been addressed and additional training given by the Force Crime Registrar. The force has taken a view it complies with its equality duty and, to collect further diversity information, would not be in compliance with GDPR.	Paul Cook, Force Crime Registrar

Areas for improvement 2019/20

URN	Identified improvement action(s):	Update	Lead Officer
1.0	Undertake a full review to address the concerns and recommendations from the HM Inspectorate of Constabulary and Fire and Rescue Services Integrated Peel Inspection 2018	Cause of Concerns and Areas for Improvement continue to be addressed. The force is due a further inspection in 2020 to ensure all work is complete	Various
2.0	Undertake a full review to address the concerns and recommendations from the HM Inspectorate of Prisons and HM Inspectorate of Constabulary and Fire and Rescue Services (Section 2.8)	All actions have been addressed and the force was revisited by HM Inspectorate of Prisons and HM Inspectorate of Constabulary and Fire and Rescue Services in November 2019. The force was found to have made significant progress.	Chief Inspector Justine Wilson
3.0	Develop a plan to ensure there is improved understanding and use by its officers and staff of the N100 classification, for those reports of rape which are not immediately recorded as a crime; and improve how it collects diversity information from victims of crime and how it uses this to comply with its equality duty (Section 2.9)	All actions have been addressed and additional training given by the Force Crime Registrar. The force has taken a view it complies with its equality duty and, to collect further diversity information, would not be in compliance with GDPR.	Paul Cook, Force Crime Registrar

Internal Audit Annual Assurance 2019-20 Report – Areas of Limited Assurance

Limited Assurance	Lead Officer
1. Custody	Chief Inspector Justine Wilson
2. Health and Safety	Claire Salter, Head of People Services
3. Information Assurance	Chief Superintendent Gerard Milano
4. Management of MFSS	DCC Rachel Barber

Further information a full list of recommendations for the items identified as limited assurance by Mazars (Internal Auditors) can be found on the Nottinghamshire Police and Crime Commissioners website in the report to the Audit and Scrutiny Panel dated June 2020.

Chief Constable and Chief Finance Officer Declaration

We propose over the coming year to take steps to address the improvement actions identified above to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation as part of our next annual review.

Signed

Signed

Date

Date

Craig Guildford
Chief Constable

Mark Kimberley
Chief Financial Officer



Annual Accounts 2019-20 **draft**

Nottinghamshire Police & Crime Commissioner and Group



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A man with grey hair, wearing a dark grey suit, white shirt, and red tie, stands on a cobblestone street. He is smiling and has his hands clasped in front of him. The background shows a row of buildings, including a stone building with a bay window and a modern brick building. A purple semi-transparent overlay covers the right side of the image. The text "COMMISSIONER'S FOREWORD" is written in white capital letters on the purple overlay.

COMMISSIONER'S FOREWORD

Every neighbourhood deserves a fully-resourced policing team. Nottinghamshire's frontline has grown significantly over the past 12 months and we've been able to increase visibility in our communities in the way people so desperately want.

By the end of March 2021, we will have an extra 300 police officers working in our communities, recruited as part of my recent budget and the national uplift. Almost 150 of these have already been appointed and many have been deployed across our communities. The exceptional speed at which the Force has bolstered the ranks has been nothing short of remarkable and has put Nottinghamshire out in front nationally.

Since I've been doing this job, increasing police visibility has been a top priority. It means we can do so much more to keep people safe and I'm really proud of the efforts we've taken to make it possible. I know our communities will really appreciate the extra reassurance and expertise they will bring.

Of course, accessibility isn't just about having more police officers on the street. We've also expanded the ways people can reach the police and seek help, working with our partners to create multiagency hubs like the Customer Service Centre in West Bridgford which offer a multitude of services from one place.

We continue to build an organisation that remains resilient and well-prepared to meet the challenges of today. This means putting our

resources in the best place to maximise public safety and drawing on the strengths of our partners.

In the past year, we established the new tri-base in Hucknall, accommodating officers from Nottinghamshire Police, the Fire & Rescue Service and the East Midlands Ambulance Service (EMAS). The new shared base, within the existing ambulance station in Annesley Road, is the first of its kind in Nottinghamshire. It keeps neighbourhood officers, response teams and CID officers in the heart of the community and allows them to work collaboratively where it makes sense.

A few years ago, we invested in the launch of a specialist knife crime team adopting the robust techniques of Operation Sceptre nationally, utilising targeted stop and search, test purchase operations, knife amnesties, weapon sweeps and intelligence-led activity in hotspots. We also created a new robbery team which is better equipped to investigate robberies.

Now, we are one of few forces in the country to buck the rising trend in knife crime, recently recording a reduction of 8.4% across the county and an 18% drop in the City. This compares to a national increase of seven per cent and an East Midlands increase of 16% in the year to September 2019.

The results spring from real partnership work with colleagues in councils, education and health and I do not underestimate the value of



supportive parents, young people themselves and the voluntary sector. Fighting knife crime remains a real team effort and I think in Nottinghamshire we do this very well.

We now have the added benefit of the Violence Reduction Unit (VRU) in place, bringing together a whole host of experts and justice professionals to prevent violence and knife crime in Nottinghamshire. The VRU has the funds to get to the root of problems and is already supporting a number of innovative projects involving those at high risk of being harmed or causing harm through violence.

All these efforts appear to be working but we will never become complacent. There is so much more to do and with the planned reinforcements ahead we can start to build on the good work already underway.

Paddy Tipping
Nottinghamshire Police and Crime
Commissioner

COMMISSIONER'S FOREWORD





WRITTEN STATEMENT AND CHIEF FINANCE OFFICER'S NARRATIVE REPORT

CHIEF FINANCE OFFICER'S NARRATIVE REPORT

NOTTINGHAMSHIRE

Nottinghamshire is a diverse county. It has a mixture of affluent communities and those developing from being former mining areas. The County's major urban area of the City and surrounding conurbation: this is mainly in the south with the majority of the north and east of the County being rural.

There is a population of approximately 1.1m within the City and County.

The majority of properties across the City and County fall within Council Tax bands of A and B.

Nottinghamshire is one of five regional forces in the East Midlands and works closely with the other four to provide a seamless and efficient service.

Nottinghamshire also collaborates with other forces for the provision of transactional services relating to Human Resources, Payroll and Finance.

Central Government funding provides the Commissioner with approximately 68% of the funding required to police Nottinghamshire. The remainder is met from local council tax payers.

For 2019-20 the Government Grant was maintained at £134.0m. This was supplemented with additional funding for additional Police Pensions of £4.0m of which £2.0m is now included in Core Grant.

For 2019-20 precept freedoms to raise council tax by £24pa (Band D equivalent) were given.

The Force still needed to achieve savings of £3.3m to balance the budget. Whilst those efficiencies have been met other costs have been incurred resulting in an overspend position of £0.1m.

The impact of the COVID 19 Pandemic is reflected in the Statement of Accounts for 2019-20 and will continue to impact in 2020-21. However, to date the impact has not been as severe as initially anticipated.

The impact of Brexit has yet to be felt and could also impact on future financial statements and public sector funding.

GOVERNANCE

The Commissioner is responsible for the totality of policing within the policing area; with operational policing being the responsibility of the Chief Constable.

The Commissioner is also responsible for ensuring that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. To discharge this accountability the Commissioner and senior officers must put in place proper procedures for the governance and stewardship of the resources at their disposal.

The annual review of Governance and Internal Control is included within the arrangements for producing the Annual Governance Statement. This also includes the governance arrangements of the Chief Constable.

PRIORITIES

Protecting People from Harm

Helping and Supporting Victims

Tackling Crime and Antisocial
Behaviour

Transforming Services and
Delivering Quality Policing

PERFORMANCE

Achievements 2019-20

Over the last year numerous strategic commissioning activities were undertaken to help achieve the Commissioner's objectives. Examples include:

- The PCC worked with Nottingham City and Nottinghamshire County Councils to put in place additional support for adult survivors of child sexual abuse who were affected by the July publication of the Independent Inquiry into Child Sexual Abuse's report into the abuse that took place whilst children were under the care of Nottinghamshire authorities.
- The PCC and NHS England co-commissioned a Sexual Violence Needs Assessment, which was produced by Lime Culture and published in November 2019. The needs assessment includes recommendations to commission a specialist SVA hub for adults, and to review and recommission therapy for sexual violence survivors.
- The PCC, working with partners, secured over £0.5m from NHS England's High Volume Fund to put in place additional support for sexual violence survivors in Nottinghamshire. The bid was based on the recommendations of Lime Culture's needs assessment.
- The PCC is now working with partners to implement other Lime Culture recommendations. A new model for support has been developed and is being tested with potential providers before a possible procurement later in 2020.
- The PCC has also secured over £200k of additional funding from MoJ for Independent Sexual Violence Advisers.
- Following an open tender process, new DVA support contracts were awarded in the county.
- The Commissioner has maintained his investment into outcomes focussed domestic abuse support services. This includes maintaining funding for the two new MARAC IDVA posts.
- The PCC has continued to work with local authorities to ensure that high quality substance misuse support has been provided to offenders in the criminal justice system.
- Victim CARE has again significantly expanded the number of community points in 2019/20. At the end of March 2020 there were 34 community points in place, another 41 completing the application forms and over 100 organisations interested. Victim CARE also hosted a Community Point networking event aimed at bringing together the community points to further develop the working relationships. Finally, throughout 2019-20 Victim CARE has awarded a number of small grants to some Community Points to enable them to expand their help to victims.
- The PCC has continued to fund IDVAs to support the partners of offenders who are being managed through Nottinghamshire DVA Integrated Offender Management ("IOM") scheme. The scheme was reviewed in 2019. The review found that the domestic abuse related offending of those on the scheme reduced by over 40% across the cohort.

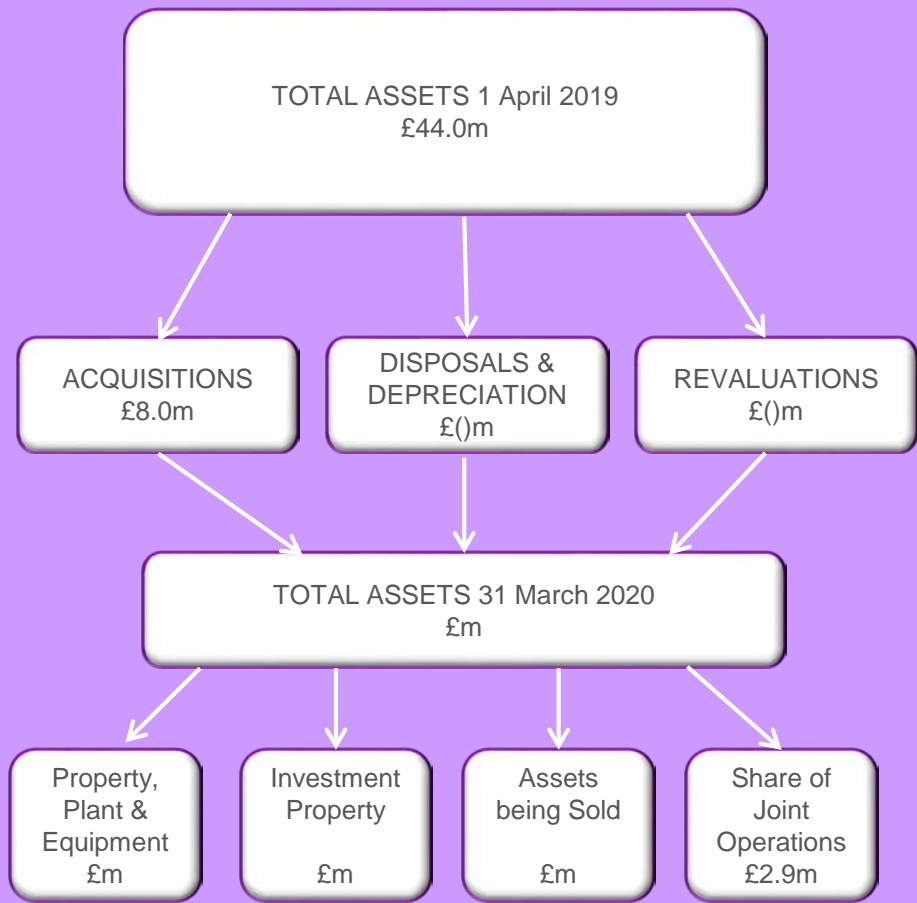
Achievements 2019-20

- The PCC awarded a total of £254,174 in small grants to 20 community organisations, charities and support specialists as part of his 2019/20 Community Safety Fund scheme. The funding enabled third sector organisations to undertake a variety of project tackling pressing issues such as knife crime, domestic violence, hate crime, sexual violence, and addiction.
- The Nottingham City and Nottinghamshire Violence Reduction Unit was established with funding allocated from the Home Office Serious Violence Fund in September 2019. This has enabled the Commissioner to put significant resource into the strategic coordination and direction of violence reduction activity countywide. Working with partners, including local authorities, Nottinghamshire Police, HMP Nottingham, health, education and CVS has facilitated the development and implementation of a whole system public health approach which focuses on prevention first and foremost. Outcomes to date have already been positive with individuals being supported in education, hospital and custody settings to reduce the impact of serious violence.
- The Commissioner has invested in a number of projects which are aimed at early intervention activity for young people who are at risk of being impacted by serious violence, through the Early Intervention Youth Fund. Key projects have included the establishment of a non-statutory knife crime integrated offender management cohort and continued investment in the Redthread programme, both of which focus on supporting young people using a holistic approach in order to deter them from committing first time offences or from a pattern of reoffending.
- The Commissioner has supported our participation in a national pilot approved by the Home Office developing the role of Independent Custody Visitors (ICVs). ICVs have been conducting custody record reviews and making reports and recommendations from their findings.
- During the year crime overall reduced by 0.5% compared the previous year increase of 11.2%. The City saw a reduction of 3.8% and the County had a slight increase of 0.9%.
- Victim based crime reduced by 2.7%.
- The most recent Crime survey England and Wales reveals that residents felt that the risk of crime had fell from 15% (March 2018) to 10.9% (September 2019).
- Some key performance successes include:
 - Non Domestic Crime down 14.6%
 - Theft down 11.2%
 - Hate incidents (non crime) down 8.8%
 - Vehicle crime down 4.6%
 - Burglary down 3%
 - Robbery down 2.9%
 - Sexual Offences down 2.8%
 - Arson and criminal damage down 2%
- Proactive policing has seen more weapons, drugs and public order offences being detected. This correlates with a significant increase in the use of stop and search (78.7%, +2417). Positive outcomes from stop and search (40.4%, 2217) has resulted in detecting the following crime increases:
 - Drug offences (+21.6%)
 - Possession of weapons (+12.4%)
 - Public order offences (+4.5%)

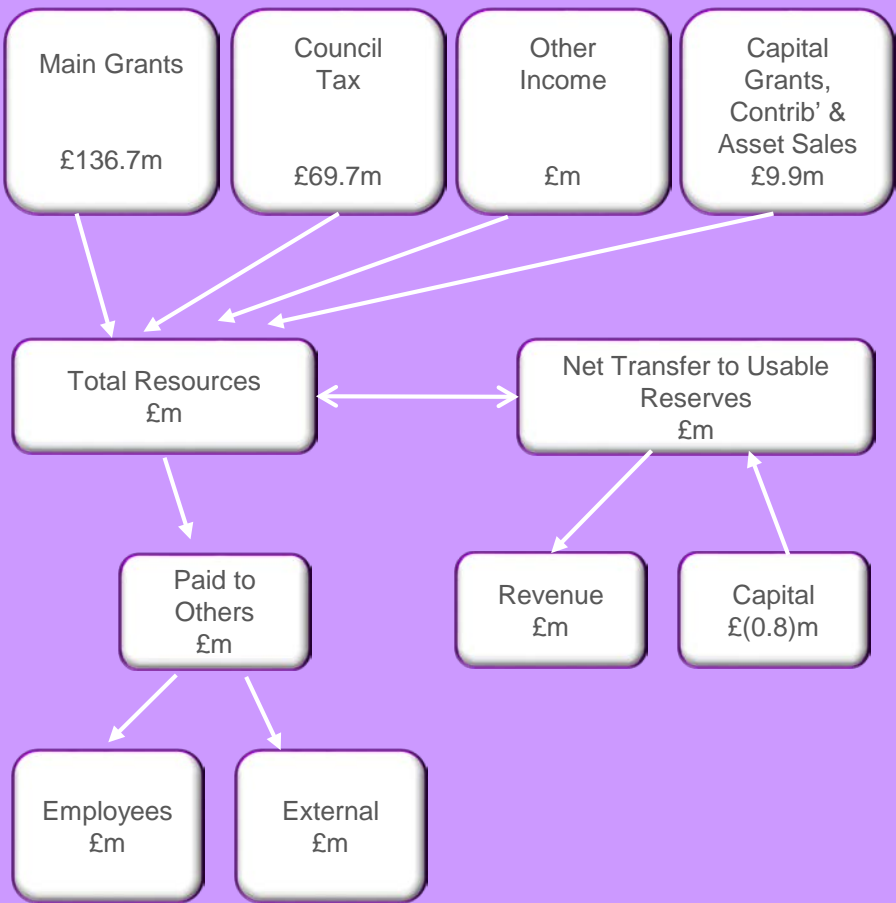
More information regarding performance can be found within the Annual Report published on the Commissioners website.

Capital Cash Flows

Nottinghamshire is responsible for managing non-current assets and assets being sold in excess of £m



Revenue Cash Flows



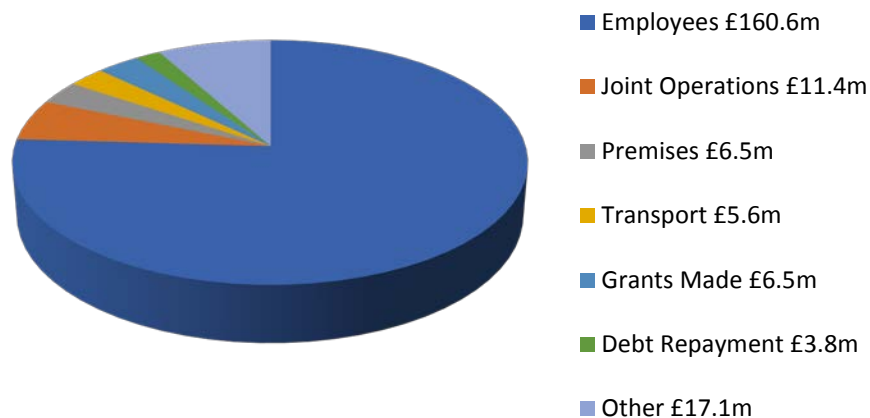
Active Treasury management of these cash flows involved £4,323.4m of transactions in 2019-20

The revenue figures illustrated above do not include the adjustments made for IFRS or balances held in Joint Operations. These are included within the main financial statements which comply with the Accounting Code.

FINANCIAL PERFORMANCE (cont.)

Revenue Expenditure

Revenue Expenditure



Financed by: £m

Police and Crime Grant

Legacy Grant

Precept

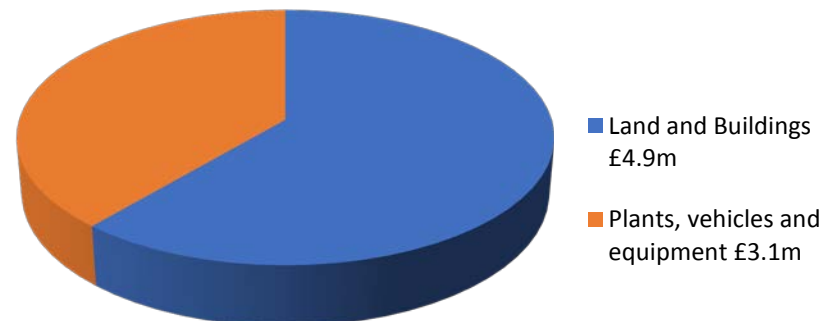
Other Income

Net Contribution to Reserves

The net difference between total expenditure and financing relates to Council Tax surplus transferred directly to reserves.

Capital Expenditure

Capital Expenditure



Financed by: £m

Reserves & contributions 1.3

Capital Grants 0.8

Capital Receipts 0.4

External Borrowing 5.5

8.0

Note: these revenue figures reflect the approved expenditure for the year. They do not include any adjustments required for IFRS as detailed within the financial statements.

FINANCIAL PERFORMANCE (cont.)

Capital Expenditure

Nottinghamshire continues to have an ambitious capital programme. The main areas of expenditure for the next few years are:

- New custody suite.
- New Joint HQ building with Fire.
- Maintaining the existing estate.
- Updating and replacing IT.
- Vehicle replacements.
- Exploring opportunities with the Fire Service and EMAS.

Provisions and Reserves

The Insurance Provision required additional contributions during the year to meet the cost of potential claims outstanding.

Reserves continue to be replenished to finance significant capital expenditure over the medium term.

At 31 March 2019	£m
TOTAL PROVISION	4.5
TOTAL USABLE REVENUE RESERVES	xx.x
TOTAL USABLE CAPITAL RESERVES	4.9

WHO WORKS FOR NOTTINGHAMSHIRE POLICE

Nottinghamshire Police (including the Office of the Police and Crime Commissioner) employs approximately 2,115 police officers, 181 PCSOs, 157 specials and 1,317 staff in full-time and part-time positions.

Overall Equality Characteristics

<u>Gender</u>	<u>Headcount</u>	<u>Force %</u>
Male	2106	55.86%
Female	1664	44.14%

<u>Age Band</u>	<u>Headcount</u>	<u>%</u>
25 and under	427	11.33%
26 to 40	1496	39.68%
41 to 55	1538	40.80%
Over 55	309	8.20%
Totals	3770	100.00%

<u>Self-Declared Disability</u>	<u>Headcount</u>	<u>%</u>
Yes	150	3.98
No or not specified	3620	96.02
Totals	3770	100.00

<u>Ethnicity</u>	<u>Headcount</u>	<u>%</u>
Asian or Asian British	111	2.94
Black or Black British	40	1.06
Mixed	57	1.51
Chinese or Other	8	0.21
White	3482	92.36
Not Stated	72	1.91

PRINCIPLE RISKS

A risk management strategy is in place to identify and evaluate risk. There are clearly defined steps to support better decision making through the understanding of risk, whether a positive opportunity or threat and the likely impact. The risk management processes are subject to regular review and updates. The key strategic notes are:

RISK	IMPACT	MITIGATION
Significant Incidents	Detrimental impact of Brexit on public sector financing. Response to COVID 19 Pandemic.	Monitor national activity by the Government – consider lobbying through representative bodies.
Comprehensive Spending Review	Delay by a further year impacts on the total amount available for funding policing nationally.	The Commissioner is a lead for this work at a national level.
Funding Formula Review	Could result in either a positive or negative impact on the amount of police grant Nottinghamshire receives.	Proactive work by the Commissioner on the National Review Body.
Level of Reserves	Insufficient reserves to meet significant risks.	This continues to be managed within the resources available.
System Reviews	Within the next few years there could be need to change our Core Finance System providers.	This will be managed as a major project and a business case developed which will include a risk register.
Expansion of business to create LLPs	Impact of this change on accounting treatment and accountability (e.g. Companies House and VAT implications).	Advice from consultants experienced in this field and specific advice from our tax advisors.
Changes to Crime Types	The need for officers to be trained in new areas of growing crime such as on-line crime. Whilst continuing to manage traditional crime such as burglary.	Recruitment and training of officers with these skills.

Explanation of Accounting Statements	The Core Statements	The Supplementary Financial Statements
<p>The Statement of Accounts sets out the Group income and expenditure for the year and its financial position at 31 March 2020. It comprises core and supplementary statements, together with disclosure notes. The format and content of the financial statements is prescribed by the CIPFA Code of Practice on Local Authority Accountancy in the United Kingdom 2019-20; which in turn is underpinned by International Financial Reporting Standards.</p> <p>A Glossary of terms can be found at the end of this publication.</p>	<p>The Comprehensive Income and Expenditure Statement (CIES). This records all income and expenditure for the year. The top half of the statement includes policing activity. The bottom half of the statement deals with corporate transactions and funding. It includes actuarial valuations in accordance with the code.</p> <p>The Movement in Reserves Statement – is a summary of the changes to the Reserves during the course of the year. Reserves are divided into “useable”, which can be invested in capital projects or service improvements, and “unusable”, which must be set aside for specific accounting purposes.</p> <p>The Balance Sheet is a “snapshot” of the assets, liabilities, cash balances and reserves at the year-end date.</p> <p>The Cash Flow Statement – shows the reasons for changes in cash balances during the year, whether the change is due to operating activities, new investment or financing activities (such as the repayment of borrowing and other long term liabilities).</p>	<ul style="list-style-type: none"> • The Annual Governance Statement – this sets out the governance arrangements in place and the key internal controls. • The Pension Fund Account – these provide detail about the transactions in relation to the pension fund account for police officers. Details relating to the Local Government Pension Scheme for staff (including PCSO's) are provided in the notes to the accounts. • The Notes to the Accounts – these provide more detail about the accounting policies and individual transactions.

INDEPENDENT AUDITORS REPORT

To be added later in the year, please see the note on our website explaining the audit situation.



Independent auditor's report for the Police and Crime Commissioner for Nottinghamshire

The Responsibilities of the Commissioner

The Commissioner is required to:

- Make arrangements for the proper administration of the financial affairs for the group and to secure that one of his officers has the responsibility for the administration of those affairs, in line with statute this is the Section 151 Officer.
- Manage the groups affairs to secure economic efficient and effective use of resources and safeguard its assets.
- Approve the statement of accounts.
- Ensure that the Section 151 Officer is a key member of their strategic management team and is adequately resourced and trained to fulfil this role.

The Responsibilities of the Chief Finance Officer

The Section 151 Officer is responsible for the preparation of the Group Accounts. The statements are required by the CIPFA Code of Practice on Local Government accounting, to present fairly the financial position of the Group at the accounting date and the income and expenditure for the year then ended.

In preparing the Statement of Accounts the Section 151 Officer has:

- Selected suitable accounting policies and then applied them consistently except where policy changes have been noted in these accounts.
- Made judgements and estimates that were reasonable and prudent.
- Complied with the Code.
- Keeps up to date with professional development.

The Section 151 Officer has also:

- Kept proper accounting records which are up to date, and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certification

I certify that in my opinion this Statement of Accounts present a true and fair view of the financial position of the Chief Constable as at 31 March 2020 and its income and expenditure for the year ended 31 March 2020.

C Radford CPFA
Chief Finance Officer
Nottinghamshire Police and Crime
Commissioner
23rd June 2020

Approval
The Statement of Accounts was
approved by the Joint Audit and Scrutiny
Panel on 23rd June 2020

P Tipping
Nottinghamshire Police & Crime
Commissioner
23rd June 2020

INTRODUCTION

Police and Crime Commissioner are designated as Local Authority for accounting purposes. As such they are required to annually review the Governance procedures in place for the Office of the Police and Crime Commissioner and the Group.

The preparation and production of the Annual Governance Statement is in accordance with the CIPFA/SoLACE Delivering Good Governance in Local Government Framework (the Framework). This Framework requires Commissioners to be responsible for ensuring that:

- Their business is conducted in accordance with all relevant laws and regulations
- Public money is safeguarded and properly accounted for
- Resources have been used economically, efficiently and effectively to achieve agreed priorities within the Police & Crime Plan

The Framework also expects that the Commissioners will put in place proper arrangements for the governance of their affairs, which facilitate the effective exercise of functions and ensure that the responsibilities set out above are being met.

The Commissioner is compliant with the CIPFA Statement on the Role of the Chief Finance Officer (particularly relating to Policing).

KEY ELEMENTS OF THE COMMISSIONER'S GOVERNANCE FRAMEWORK

Police & Crime Plan

- Sets the priorities for policing
- Sets the priorities for supporting victims
- Sets direction for the use of resources and commissioning

Scrutiny & Review

- Public meetings – Strategic Resources and Performance to hold the Chief Constable to account
- Joint Audit & Scrutiny Panel – to challenge and review the governance and actions of the OPCC and Force
- Public Consultation, Stakeholder events and surveys – to seek public opinion on priorities, police activity and the budget

Police & Crime Panel

- Formalise the appointment of the Commissioner
- Independent body to review decisions of the Commissioner
- Challenge and support the aims of the Police & Crime Plan
- Review and agree the proposed level of precept
- Agree the appointment of the Chief Constable

Decision making

- Public meetings recorded
- Decision records published on the Commissioner's website
- Risk management reported to Audit & Scrutiny regularly

Effective Management Team

- Chief Executive is the Monitoring Officer responsible for governance
- Chief Finance Officer is the Section 151 Officer responsible for safeguarding the financial position of the group

HOW WE COMPLY WITH THE CIPFA SOLACE FRAMEWORK	PRINCIPLE A Behaving with integrity, demonstrating strong commitment to ethical values and respecting the law.	PRINCIPLE B Ensuring openness and comprehensive stakeholder engagement
<p>The Commissioner has approved and adopted:</p> <ul style="list-style-type: none"> • Code of Corporate Governance • The requirements of the CIPFA/SoLACE Framework: Delivering Good Governance in Local Government Framework • A number of specific strategies and processes for strengthening corporate governance <p>Set out below is how the Commissioner has complied with the seven principles set out in the CIPFA/SoLACE Framework during 2019-20.</p>	<p>The Commissioner has endorsed the Code of Corporate Governance, which provides guidance on expected standards of behaviours to ensure integrity.</p> <p>The Commissioner has approved the Anti-Fraud, Bribery and Corruption policies. The Audit and Scrutiny Panel receives reports on how these arrangements have been applied during the year. There is a Whistle Blowing policy in place, which together with declaration of interests from the Commissioner, staff and police officers, ensures ethical standards are being monitored and adhered to. Any whistle blowing activities notified are investigated by the Professional Standards Directorate and appropriate action is taken.</p> <p>The Section 151 Officer and Monitoring Officer have specific responsibility for ensuring legality, for investigating any suspected instances of failure to comply with legal requirements, and for reporting any such instances to the Commissioner and Audit and Scrutiny Panel or Police and Crime Panel.</p>	<p>All meetings of the Joint Audit and Scrutiny Panel, Strategic Resources and Performance Panel, and the Police and Crime Panel, are open to the public. Papers, reports and decisions made by the Commissioner, are published on the Commissioners website together with consultation and public surveys.</p> <p>The Commissioner has a public engagement consultation strategy which sets out how we engage with stakeholders, partners and the public, through a combination of collaborative working, representation on boards, stakeholder consultation meetings and attendance at public community events.</p>

PRINCIPLE C Defining outcomes in terms of sustainable, economic, social and environmental outcomes	PRINCIPLE D Determining the intervention necessary to optimise the achievement of intended outcomes	PRINCIPLE E Developing capacity and capability
<p>The Police and Crime Commissioner publishes a four year Police and Crime Plan, which is refreshed annually. This is informed by the Strategic Policing Requirement, strategic assessments of the Force and local partners combining into the Police and Crimes Needs assessment, and is reflective of emerging priorities for policing in Nottinghamshire.</p> <p>This plan is used to direct the resources of the Commissioner and Chief Constable. It informs the revenue budget on where resources are most needed and the capital investment programme to identify the priority needs for investment.</p> <p>The capital investment must meet the requirements of the prudential code in that they must be affordable. There are regular reports in compliance with the code during the year.</p>	<p>All new areas of business require a formal business case to be submitted. These business cases go through an internal approval process within the Force before sign off by the Chief Constable or Commissioner depending on the value or public interest.</p> <p>The same is true of business cases relating to Regional collaborations. The approval process is slightly different in that groups of officers form layers of approval (e.g. Operation Group, Deputy Chief Constable Board, Chief Finance Officer Board, Chief Constable Board and Police and Crime Commissioner Board). The end result is the same with the Police and Crime Commissioners signing off the final business cases.</p>	<p>The Force works closely with the College of Policing to ensure we maximise our investment in officers and staff.</p> <p>This now includes the apprenticeship scheme for new recruits and further development of officers aspiring into senior ranks.</p> <p>Nottinghamshire is the first Force to recruit new officers on the national apprenticeship scheme.</p> <p>Internally, the Force and OPCC are identifying posts within the staffing structures that could be provided through the apprenticeship scheme.</p> <p>We have worked with local authority partners in the training and development of CIPFA qualified staff and will continue to identify other joint training schemes wherever possible.</p>

PRINCIPLE F**Managing risks and performance**

The Force continues to ensure compliance with the National Crime Recording Standard (NCRS) and has a dedicated Force Crime Registrar who monitors performance and reports progress to the Crime & Data Quality Board chaired by an Assistant Chief Constable.

End of year performance is estimated to be 94% compliance against the NCRS standard which could merit a Good grade if assessed by HMICFRS.

Performance is monitored against a comprehensive Police and Crime Performance Framework and risks identified in the bimonthly Performance and Insight Report. The OPCC is represented at the Force Performance Board where risks are reviewed and mitigation activity undertaken.

The joint PCC and Force Risk Management Strategy details how corporate risks are managed and mitigated. In addition, the independent Joint Audit and Scrutiny Panel receives a copy of the Force and PCC Strategic Risk Progress Report every 6 months, as per the Policy.

There are joint policies in place for risk management; anti-fraud, corruption and bribery and together with the financial regulations set out expected processes and internal controls.

We have a regional contract for the provision of Internal Audit. The Internal Audit team regularly provides reports on the effective operation of control and an annual report of the overall control environment.

Lessons are learnt across forces through this shared contract.

The Professional Standards Directorate provides reports on actions within the disciplinary process and on lessons learnt nationally from the IPCC.

An external community panel is being set up to review discrimination complaints, use of force and stop and search.

All recommendations from external and internal reviews (e.g. Audit and HMICFRS) are collated, reviewed and regularly reported on.

PRINCIPLE G**Implementing good practices in transparency, reporting and accountability**

All decisions of the Commissioner are published on the website, together with any supporting information to explain why any particular option was taken.

The Police and Crime plan together with financial strategies and internal policies are also published and reviewed regularly.

Reporting of performance both operational and financial is undertaken on a regular basis. And the Commissioner meets with the Chief Constable on a weekly basis to challenge where the performance is slipping.

The Police and Crime Panel meet regularly to hold the Commissioner to account for the decisions being taken. The minutes of this public meeting are published on the County Council website.

REVIEW OF EFFECTIVENESS

The Commissioner uses a number of ways to review and assess the effectiveness of its governance arrangements, as set out below:

Assurance from Internal Audit

One of the key assurance statements that the Commissioner receives is the annual audit report and opinion of the Head of Internal Audit.

During 2019-20, 18 areas, including collaboration areas, were reported on. Of which three were given substantial assurance and eight were deemed to be satisfactory (65% of local recommendations and 100% of regional recommendations).

During 2019-20 all Key Financial systems were audited and considered satisfactory, with the exception of Payroll which was given limited assurance. This will be followed up in 2020-21.

6 out 12 other audits were also issued with limited assurance. These were: OPCC Business Continuity, Custody Arrangements, OPCC Supplier, Information Assurance, Force Management of MFSS and Health and Safety follow-up. These will be followed-up in 2020-21.

Assurance from External Audit

The External Auditor, Ernst & Young, provides assurance on the accuracy of the year-end Statement of Accounts and the overall adequacy of arrangements for securing value for money.

The Annual Governance report (ISA 260) will be issued to the Audit and Scrutiny Panel with the final statements including this Annual Governance Statement.

Self-Assessment and Review of Key Performance Indicators

The Chief Executive and Chief Finance Officer of the OPCC have undertaken a review to confirm that the arrangements described above have been in place throughout the year. Assurance questionnaires have been completed and signed to provide confirmation that Codes of Conduct, Financial Regulations and other

corporate governance processes, have been operating as intended throughout the year so far as they are aware.

A number of key outcome indicators exist to assess the quality of governance arrangements. Performance is set out below:

Governance Issues Identified	Performance Indicator
Formal Reports Issued by the Section 151 or Monitoring Officer	None issued
Outcomes from Monitoring Officer's Investigations	Concerns relating to one third sector organisation were investigated by Internal Audit.
Proven frauds by members of staff or officers	None
Objections received from local electors	None
Ombudsman referrals upheld exceed national averages	None identified 2019-20
Limited assurance from Internal Audit Reports	7 out of 18 Internal Audit reports were issued with limited assurance
ISA 260 2018-19 issues identified	Please refer to Chief Constable's Annual Governance Statement for full details

Follow-up of issues identified in 2018-19

Issues identified:	Action taken:
Levels of Reserves were considered to be low, but compared with the previous year this was improving significantly.	This remains a pressure and risk. Although significantly better than previous years. Reserves re now being generated to finance major capital spend to reduce the impact on future revenue budgets.
Internal Audit – limited assurance on Key Financial Systems.	<p>The Key Financial Systems - The Creditors was considered to have limited assurance in 2018-19. This was followed up in 2019-20 and was given substantial assurance.</p> <p>The four other audits in 2018-19 with limited assurance were Force Management of MFSS Arrangements, Health and Safety, GDPR and Property Management. Three of these were followed-up in 2019-20. The Health and Safety follow-up and Force Management of MFSS were still given limited assurance and will continue to be reviewed. The GDPR was given satisfactory assurance based on work done by the time of audit; this audit and the Property Management audit will be followed-up in 2020-21.</p>
VFM Qualification of MFSS	This continues to be a challenge and alternative provision of this service is being progressed.
HMCFRS “requires improvement”	This relates to data integrity and Police Custody. Further details can be found in the Chief Constables AGS and reports to Audit and Scrutiny Panel.
Economic Outlook.	<p>The continuous delay in the next CSR and Funding Formula Review provides ongoing uncertainty over the future financial health. However, the additional funding for 20,000 police officers nationally is positive.</p> <p>The public finances continue to be monitored in light of Brexit and COVID 19 and their potential impact on police funding.</p>

CONCLUSION

The Commissioner is satisfied that a sound system of Governance is in place. This includes the system of internal control which is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. However he remains committed to maintaining and wherever possible improving these arrangements, in particular by:

- Addressing the issues identified by internal audit as requiring improvement.
- Addressing the issues identified by HMICFRS as requiring improvement.
- Continued dialogue with the public through the Engagement Strategy and public meetings.

SIGNED

Paddy Tipping
Nottinghamshire Police and Crime Commissioner
23rd June 2020

Kevin Dennis
Chief Executive
23rd June 2020

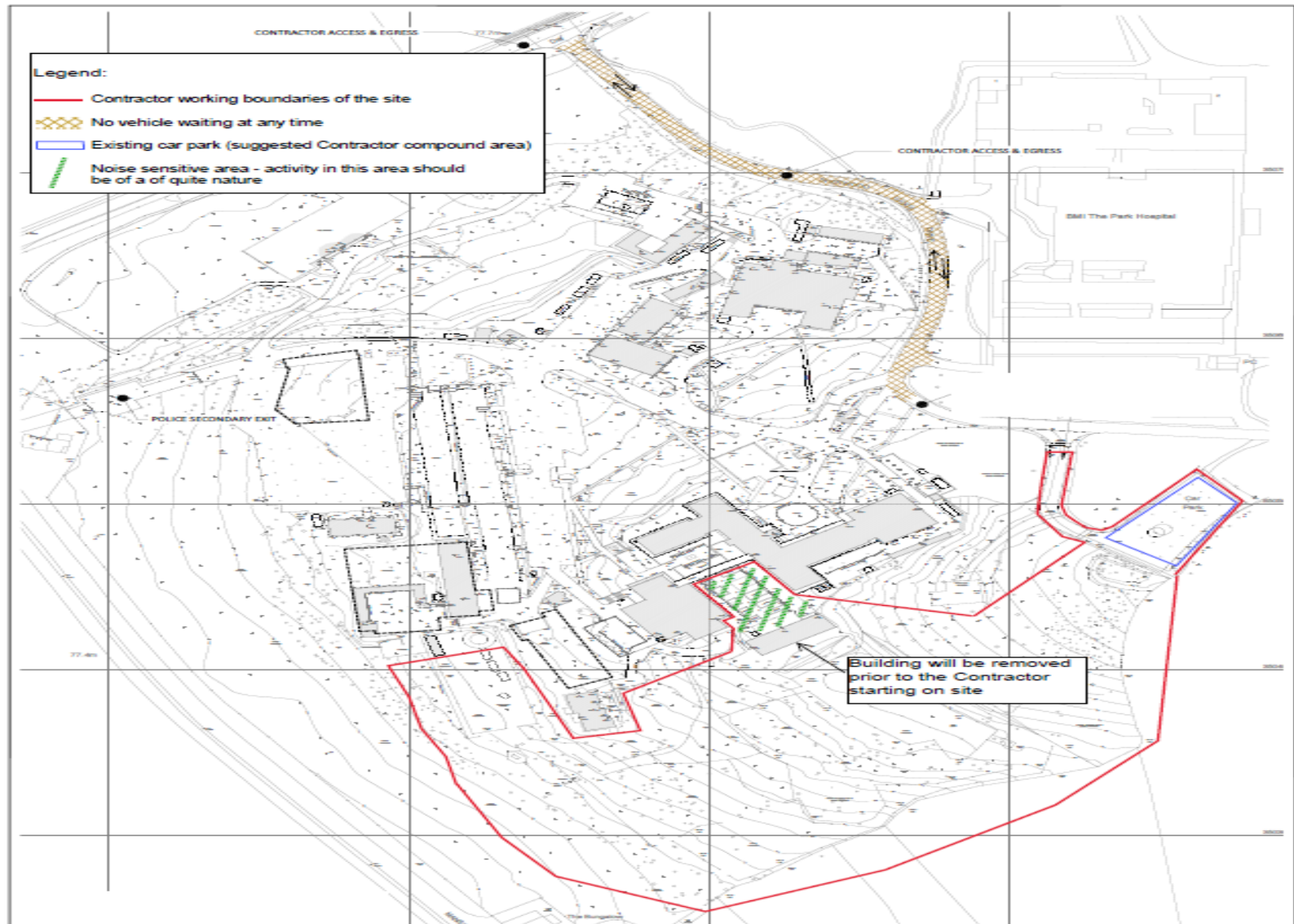
Charlotte Radford CPFA
Chief Finance Officer
23rd June 2020



Shared Police and Fire HQ



Sherwood Lodge Site Plan



Governance

- Strategic Collaboration Board – CC / PCC / Chair FA / Chief Fire Officer
- Collaboration Delivery Board – DCC / DCFO
- Programme Board – IP
- Local Working Groups / Design Team

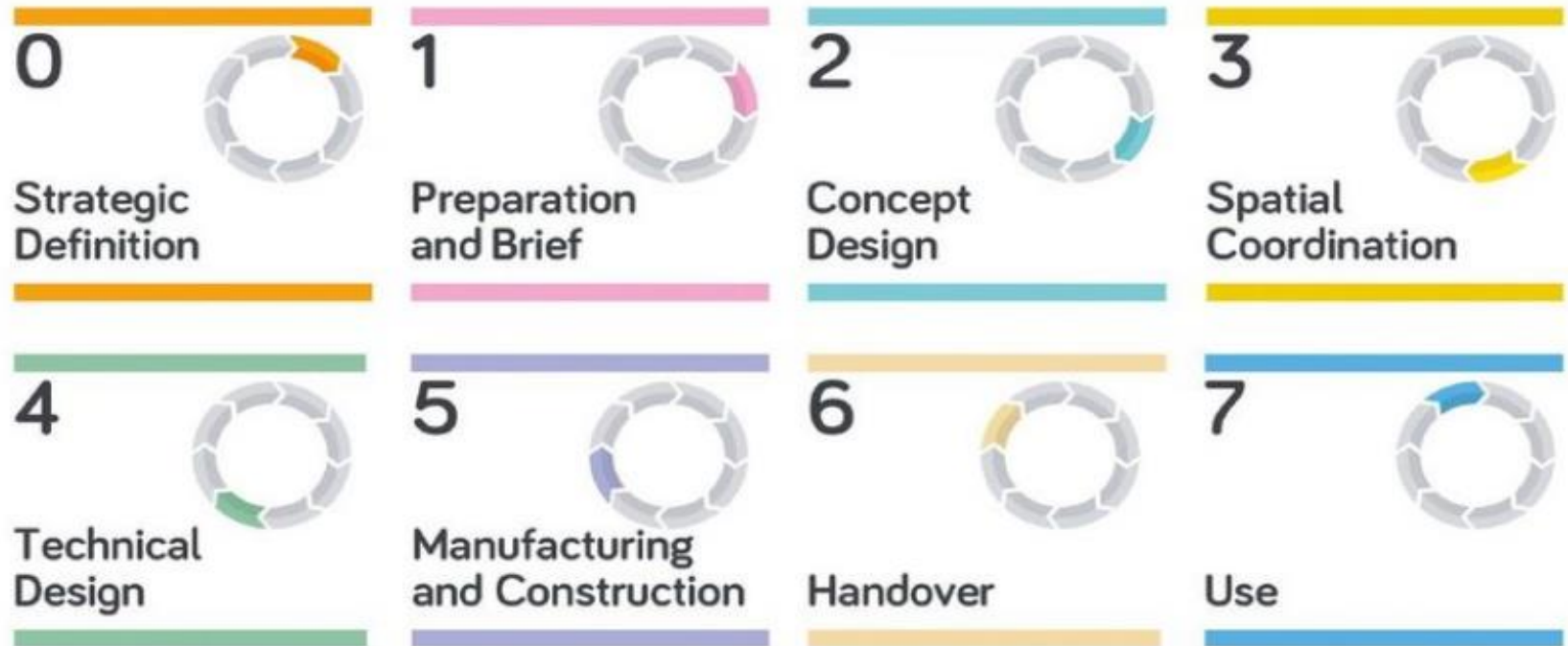
Stakeholder management and engagement

- Communications Work stream
- All communications internal and external shared
- Working group to consider branding
- Engagement events
- One to one with key stakeholder
- Monthly unions and staff associations meeting

Programme Work Streams

- P1 Shared HQ New Build and modification of existing buildings at Sherwood Lodge - PW
- P2 Joint Legal Framework Project BC / IP
- P3 Finance Project MK / BS
- P4 HR and People Project TC / CS
- P5 Estates Development Project TS / TW
- P6 ICT (IS) Project – GH / TA
- P7 Shared Communications Work Stream – EH / TE

RIBA – Design and Build



RIBA Plan of Work 2020 stages Credit: RIBA

Design team

- Gleeds Project Management
- Gleeds Quantity Surveying
- Gleeds Mechanical and Electrical Design
- Gleeds Health and Safety
- YMD Boon Architect
- HWA Associates Civil and Structural Engineers
- LSH Planning Consultants
- Landscape Science Environment and wildlife

Multiple surveys and reports commission through other consultants

Indicative Timeline

- Phase 1 - Tree removal complete by 31.3.20
- Phase 2 - New Locker rooms / Temporary Car Parks
 - » Start 6.4.20 complete 30.6.20
- Phase 3 - New Build and new site layout
 - » Start 1/8/20 – Handover 30/10/21
 - » Occupation 1/1/22
- Phase 4 – Refurbishment of the existing control room
- Phase 5 – Move in of Nottinghamshire Fire and Rescue Service 1/1/22 – 31/3/22
- Phase 6 – Disposal of Hucknall Training School and Nottinghamshire Fire HQ – commence 1/4/22

Procurement – Total Budget £18.5M

- OJEU Process
- NEC Contract
- Contractors Engagement Event 16.7.19
- Contract Notice Issued 19.8.19
- PQQ stage selected 6 preferred contractors 10.10.19
- Planning Approved 4.12.20
- Tender issued 27.1.20
- Tender return date 23.3.20
- Appointment 14.5.20
- Start on site 27.7.20

Shared ownership via a Limited Liability Partnership (LLP)

- PCC contribution to the budget £15.05M
- NFRS Land Purchase Contribution £512K
- NFRS capital contribution to the budget £3.488M
- Agreed NFRS initial annual revenue contribution £365k
- NFRS will own 12.8% of the LLP with the PCC owning 77.2% with costs apportioned
- LLP target go live 1/4/20

Planning Conditions - 16

- Development must be begun not later than 3 years beginning with the date of this consent
- Development to be built in accordance with submitted plans listed on the consent
- No above ground construction works to commence until samples of the proposed external facing materials have been submitted and approved by the LPA
- No development (except removal of Meadow View and trees identified in Arboriculture survey) until Arboriculture Method Statement submitted and approved - tree works to be undertaken in accordance with AMS
- Prior to circulation road being brought into use - details of surface water drainage for the road to be submitted and approved
- Prior to use of building EV charging points to be installed and maintained
- Prior to first use of buildings, details of bat and bird boxes to be submitted and installed
- The development to be undertaken in accordance with the Construction Ecological Management Plan of June 2019

Planning Conditions

- Prior to occupation of development a Habitat/Landscape Creation scheme and Biodiversity Management Plan to be submitted and approved to include - enhancement of woodland, control of non-native shrubs, planting of replacement native shrub and understorey, creation of rides and/or clearings, creation of deadwood habitats, creation of refuge for amphibians. Development to be undertaken in accordance with approved details and retained thereafter
- Details of external lighting strategy to be submitted and approved to include means of minimising light spill to woodland and reducing impact on nocturnal species
- Prior to commencement of construction a local labour agreement will be submitted and approved
- Building not to be brought into use until owner/occupier of the building has appointed (and continue to engage) Travel Plan co-ordinator responsible for measures in Travel Plan to be submitted and approved
- TP Co-ordinator to submit reports to and update TRICS in accordance with Travel Plan
- TP Co-ordinator to submit full travel plan within 3 months of occupation detailing proposals for reducing single car occupancy - to be approved by the LPA
- No part of the development to be brought into use until parking, turning and servicing areas provided in accordance with plans. Areas to be retained thereafter
- Prior to the use of the building, works at junction of A60 / Burntstump Lane to be provided

Court Yard



Meadow – Summer of 2019



Work Package 1



Contractor – Britnell Tree Services – Newark Nottinghamshire

Memorial Garden – March 2020



Contractor Geo Hanson and Sons (Hucknall)

Work Package 2



Contractor Hilton Bodill – Arnold Notts

Changing rooms and temp car park



External Car Park / Future Contractors Compound



Work package 3



Contractor – To be appointed

Work in progress



Artist Impression of the new build



VIEW 1



Evidence Led Domestic Abuse

Detective Superintendent Andy Gowan

Head of Public Protection

- National Context
- Local Procedures
- Recommendations
- Progress

National Context

- Capacity and Capability of the Criminal Justice System (2015)
- Leading to Deep Dive of DA (Notts - one of pilot forces)
- Best Practice Framework (Dec 2018)
- Criminal Justice Joint Inspection (HMCPSI and HMICFRS) on “Evidence Led Domestic Abuse Prosecutions” (Jan 2020)

Recommendations

- Police and Crown Prosecution Service to share examples of good work and successful outcomes. (Domestic and Sexual Abuse Criminal Justice Group and Domestic Abuse Best Practice Meeting)
- Police and Crown Prosecution Service should ensure that refresher training in domestic abuse, and particularly evidence led cases, is available to staff.
- Police forces with domestic abuse champions should raise awareness of the role and seek to utilise them to maximum effect.
- Police forces should ensure that training, messaging and guidance is clear re evidence led cases
- Robustness of supervisory oversight as other domestic abuse cases.
- Prosecutors should set out whether an evidence led prosecution is viable and, if so, define an effective prosecution strategy

- One omission - “No systematic flag for evidence lead policing” in CPS, Criminal Justice System nor Police.
- National and Regional – no solution

Unresolved outcomes rolling Year to Date to: April 20	Volume	Proportion
9: CPS - prosecution not in public interest	88	0.6%
10: Police - formal action not in public interest	321	2.2%
11: Named suspect below age of criminal responsibility	2	0.0%
12: Named suspect too ill to prosecute	17	0.1%
13: Named suspect but victim/key witness deceased or too ill	4	0.0%
14: Victim declines/unable to support action to identify offender	276	1.9%
15: CPS - named suspect, victim supports but evidential difficulties	2580	17.7%
16: Victim declines/withdraws support - named suspect identified	8547	58.8%
17: Suspect identified but prosecution time limit expired	163	1.1%
18: Investigation complete no suspect identified	385	2.6%
20: Other body/agency has investigation primacy	396	2.7%
21: Police - named suspect, investigation not in the public interest	358	2.5%
Under Investigation	1402	9.6%

Local

Domestic Abuse Procedure

- Body Worn Video
- 999 evidence
- CCTV
- Guidance for retraction statements and special measures
- Attending officers recording relevant comments or behaviour at the scene
- Injury photos, captured on body-worn video or medical consent
- Admissions by defendant
- Bad character evidence
- Hearsay evidence from the victim recorded in officer's statement
- An officer's description of the scene and emotional state of the victim
- Independent eyewitness testimony

- Training – DA Matters - over 1000 plus 142 Champions
- Resources – PP and PHT
- DA Team – handover quality plus prisoner processing
- Still support victims when no prosecution plus DVPOs
- Twice yearly DA audits
- DA deep dive – CREST. Over 450 DA reviews from 2019 – where victim has not cooperated or withdrawn support or evidential difficulties.

Questions ?

Evidence Led Domestic Abuse

Detective Superintendent Andy Gowan
Head of Public Protection

For Information	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23rd June 2020
Report of:	DCC Barber
Report Author:	Amanda Froggatt, Strategic Support Officer
E-mail:	amanda.froggatt@nottinghamshire.pnn.police.uk
Other Contacts:	Amanda Froggatt, Strategic Support Officer
Agenda Item:	12

Strategic Risk Management Report for Force and Nottinghamshire Police and Crime Commissioner (NOPCC), Quarter 4, 2019/20

1. Purpose of the Report

- 1.1 To provide the Joint Audit and Scrutiny Panel (JASP) with an up to date picture of strategic risk management across the Force and the Nottinghamshire Office of the Police and Crime Commissioner (NOPCC).

2. Recommendations

- 2.1 It is recommended that the JASP note the current approach to strategic risk management and considers the assurance that this report provides as to the effectiveness of those arrangements within the Force and NOPCC.
- 2.2 JASP note the two very high strategic risks on the Force's risk register namely, Multi-Force Shared Service (MFSS) transfer of payroll system to the new Fusion solution and compliance with the new General Data Protection Regulations (GDPR). JASP also note the addition of a risk relating to the COVID-19, which is currently scored at '9', due to the mitigation afforded to it.
- 2.3 JASP note the high risks relating to the NOPCC, Multi-Force Shared Service (MFSS) transfer of payroll system to the new Fusion solution and the uncertainty in relation to the announcement of the comprehensive spending review and the police funding formula. JASP also note the addition of a risk relating to COVID-19, which is scored at 9.
- 2.4 JASP note accompanying Appendix 3 – which outlines more in-depth explanations of the mitigation in place in relation to the Force's very high level strategic risks.

3. Reasons for Recommendations

- 3.1 A Strategic Risk Report is provided to the JASP on a quarterly basis in order to keep the Board informed as to the level of strategic risk within the Force and NOPCC and provide assurance as to the effectiveness of risk management arrangements.

4. Summary of Key Points

Risk management policy and process

- 4.1 The Force and the NOPCC previously agreed a joint policy for the management of risk, in line with the Cabinet Office approved Management of Risk (M_o_R) approach.

5 Financial Implications and Budget Provision

- 5.1 There are no direct financial implications as a result of this report. Financial implications as a result of each risk will be assessed and managed on an individual basis.

6 Human Resources Implications

- 6.1 Providing professional advice on risk management is the responsibility of the Corporate Governance and Business Planning team.
- 6.2 General responsibility for managing risk forms an integral part of the job descriptions of individuals throughout the Force.

7 Equality Implications

- 7.1 There are no known equality implications associated with the implementation of the Risk Management Policy.
- 7.2 Where a particular risk is identified that could have an impact on the Force's equality objectives that risk will be assessed and managed in line with the Risk Management Policy.

8 Risk Management

- 8.1 One of the main aims of the Risk Management Policy is to achieve consistent application of risk management principles and techniques across all areas of the Force and NOPCC.
- 8.2 If the Force and NOPCC do not practice effective risk management within their decision making there is a risk of non-compliance with the principles set out in the Joint Code of Corporate Governance.

9 Policy Implications and links to the Police and Crime Plan Priorities

- 9.1 An understanding and appreciation of strategic risk is important in determining the priorities in the Police and Crime Plan, and subsequently informing the development of effective strategies, policies and plans to address those priorities. It is expected that the implementation of the Risk Management Policy will lead to improved understanding of strategic risk and therefore impact positively on the achievement of Police and Crime Plan objectives.

10 Changes in Legislation or other Legal Considerations

- 10.1 Where potential changes in legislation or other legal considerations represent a significant threat or opportunity for the Force or the NOPCC these are evaluated and managed in line with the Risk Management Policy.

11 Details of outcome of consultation

- 11.1 Each Strategic Risk has been assessed with the relevant risk owner and the DCC and Chief Executive of the NOPCC, respectively.

12. Appendices

- 12.1 **Appendix 1** – Force Strategic Risk Register
Appendix 2 – NOPCC Strategic Risk Register
Appendix 3 – Mitigation to Force's Strategic Risks

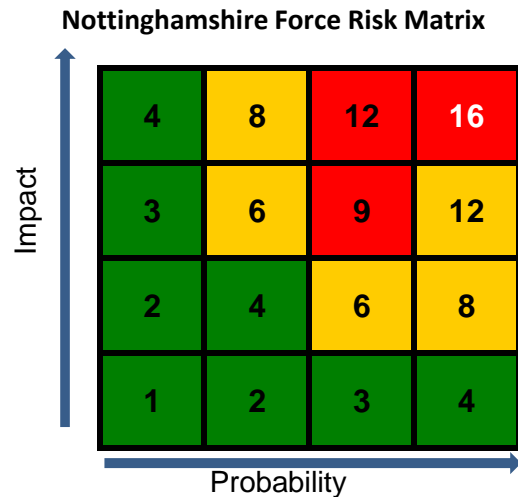
NOTTINGHAMSHIRE POLICE CORPORATE RISK REGISTER - MAY 2020

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description and Owner	Impact	Strategy and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR1 Matching Resources to Demand Create a service that works for local people	Timeliness in responding to Grade 3 and 4 incidents due to demand pressures Owner:- ACC Crime and Operational Support	Reputation / public confidence - Performance / delivery risks - Poor assessment / inspection outcomes	Treat Ongoing oversight via DMMs and Introduction of Sergeant oversight into Control Room Recruitment of additional officers	4	4	16	Daily oversight via DMMs and Introduction of Sergeant oversight into Control Room On-going recruitment of officers Review date: Ongoing
				3	3	9	
						◀▶	
SR2 MFSS Business continuity Create a service that works for local people	Business continuity risks associated with MFSS transfer of payroll system in April 2019 Owner: Chief Finance Officer	- Workforce confidence / morale - Service delivery - Reputation / public confidence risk	Treat Ongoing oversight via MFSS Management Board and Strategic Oversight Board	4	4	16	Ongoing oversight via MFSS Management Board and Strategic Oversight Board. Preparation of advice for officers and staff Review date: Ongoing
				4	4	16	
						◀▶	
SR3 Financial Incapability Create a service that works for local people	Force unable to achieve a balanced budget, required efficiency savings and contribution to reserves Owner: Chief Finance Officer	- Insolvency - Govt. mandation / penalties - Reputation / public confidence - Performance / delivery risks - Poor assessment / inspection outcomes	Treat Budget parameters set by PCC Medium Term Financial Planning Monthly budget monitoring meetings Weekly PCC / CC meetings Escalation process Active OPCC and Force CFO discussion	4	4	16	Ongoing oversight via monthly budget monitoring meetings and weekly PCC/CC briefing meetings Active OPCC and Force CFO discussion. The potential impact of Treasury decisions on pension budget continues to be closely monitored. Review date: Ongoing
				3	4	12	
						◀▶	
SR4 Information Management Create a service that works for local people	Documentation retention, review and disposal risks associated with non compliance of MOPI Owner:- Deputy Chief Constable	- Reputation / public confidence - Delivery failure - Ineffective planning and problem solving - Government penalties	Treat Alignment of regional approach with local practices Assessment and development of RRD processes within Force legacy systems Alignment of RRD requirements with retention schedules and Information Asset register	4	4	16	Alignment of regional approach with local practices Assessment and development of RRD processes within Force legacy systems Alignment of RRD requirements with retention schedules and Information Asset register Review date: Ongoing
				3	4	12	
						◀▶	
SR5 Information Management Create a service that works for local people	Data protection breaches as a result of non compliance with GDPR Owner:- Deputy Chief Constable	- Reputation / public confidence - Delivery failure - Ineffective planning and problem solving - Government penalties	Treat Undertaking GDPR gap analysis in order to identify associated risk and define an action plan	4	4	16	GDPR was subject of a recent internal audit by Mazars and received Satisfactory Assurance. However, in relation to a gap analysis and implementation plan it was identified this was still outstanding and that implementation had been slower than anticipated Review date: Ongoing
				4	4	16	
						◀▶	

NOTTINGHAMSHIRE POLICE CORPORATE RISK REGISTER - MAY 2020

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description and Owner	Impact	Strategy and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR6 Information Management & Data Quality Engage our communities	Poor data quality compliance impacts upon understanding of crime patterns, the identification and referral of vulnerable people and public confidence in crime recording. Owner:- Deputy Chief Constable	<ul style="list-style-type: none"> - Reputation / public confidence - Delivery failure - Ineffective planning and problem solving - Government penalties 	Treat Audit Committee / Internal Audit FCIR Review meetings HMICFRS Inspection Annual Assurance Statement	4	4	16	HMICFRS Crime Integrity Inspection highlighted a number of areas for concern. These are being reviewed and addressed within force in the Crime Data Integrity meeting chaired by ACC Local Policing Review date: Ongoing
				3	3	9	
						◀▶	
SR7 Analytical capacity and capability Engage our communities	Lack of force and partner agency analytical capacity impacting on provision of analytical products and assurance reports Owner:- Deputy Chief Constable	<ul style="list-style-type: none"> - Force and partners inability to direct resources according to need; identify emerging risks; assess impact of interventions; provide accountability - Reputation / public confidence risk 	Treat Forward planning on the development of key analytical products. Direct access to intranet-based tools and functionality.	4	3	12	Ongoing liaison with heads of Intelligence and Management Information. Departmental restructure and recruitment underway. Proposals to enhance 'self-service' functionality are being progressed. Review date: Ongoing
				3	3	9	
						◀▶	

NOTTINGHAMSHIRE OPCC RISK MATRIX



PROBABILITY

4	Very High: >75% chance, almost certain to occur
3	High: 51-75% chance, more likely to occur than not
2	Medium: 26-50% chance, fairly likely to occur
1	Low: <25% chance, unlikely to occur

Impact category	Impact score			
	Low (1)	Medium (2)	High (3)	Very High (4)
Performance / Service Delivery	Minor, brief disruption to service delivery. Minor impact on performance indicators.	Significant, sustained disruption to service delivery. Noticeable impact on performance indicators.	Serious, protracted disruption to service delivery. Substantial impact on performance indicators.	Major, long term disruption to service delivery. Major impact on performance indicators.
Finance / Efficiency	Force: <£50,000 Business Area: <£10,000	Force: £51,000 -£250,000 Business Area: £11,000 -£40,000	Force: £251,000 - £1,000,000 Business Area: £41,000 - £150,000	Force: >£1,000,000 Business Area: >£150,000
Confidence / Reputation	Complaints from individuals. Little or no noticeable local media	Significant public concerns / investigations. Significant	Substantial stakeholder / public concerns / investigations.	Major stakeholder / public concerns / investigations. Major reputational

NC

	local media coverage.	Significant reputational damage / adverse local media coverage.	Substantial reputational damage / adverse national media coverage < 7 days	major reputational damage / adverse national media coverage >7 days
Community impact	Minor impact on a specific section of the community	Significant impact on a specific section of the community. Minor impact on the wider community.	Substantial, prolonged, impact on a specific section of the community. Significant impact on the wider community.	Major, prolonged impact on the wider community.
Health & Safety	An injury or illness involving no treatment or minor first aid / care with no time off work	An injury or illness requiring hospital / professional medical attention and / or between one day and three days off work, with full recovery	An injury or illness requiring over 24 hrs hospitalisation and / or more than 3 days off work, or a major injury as defined by the RIDDOR Regulations	Death, or a life changing injury or illness.
Environment	Little or no noticeable natural resources used, pollution produced, or biodiversity affected.	Moderate amount of natural resources used, pollution produced, or biodiversity affected.	Substantial amount of natural resources used, pollution produced, or biodiversity affected.	Major amount of natural resources used, pollution produced, or biodiversity affected.
Strategic direction	Little or no noticeable change to one strategic objective.	Noticeable change to one or more strategic objectives.	Substantial changes to one or more strategic objectives.	Complete change to strategic direction.

NOTTINGHAMSHIRE POLICE AND CRIME COMMISSIONER CORPORATE RISK REGISTER - JUNE 2020

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description and Owner	Impact	Strategy and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR1 Business continuity: COVID 19 Transforming Services and Delivering Quality Policing	Business continuity risks associated with COVID-19, including changes in OPCC working arrangements, impact of social distancing on effective governance and scrutiny, and increased risk of staff absence. Owner: Chief Executive Organisation: OPCC	- Failure to deliver statutory duties / core service delivery - Reputation / public confidence risk	Individual service-level risk registers. OPCC representation on Gold and Silver Command Groups. Increased agile working. Wider use of tele conferencing. Scheme of delegation reviewed. Regular pro-active communications.	4	4	16	Ongoing oversight and proactive communicaiton. Absence rates remain low and the office maintins core business as usual via revised working arrangements . continuesvia MFSS Management Board and Strategic Oversight Board. Ongoing data accuracy issues being identified and resolved. Review date: Ongoing
				3	3	9	
						▲	
SR2 Business continuity: MFSS Transforming Services and Delivering Quality Policing	Business continuity risks associated with MFSS transfer to inhouse provision in April 2020 and on-going future service provision by MFSS. Owner: Chief Finance Officer Organisation: OPCC	- Workforce confidence / morale - Service delivery - Reputation / public confidence risk	Ongoing oversight via MFSS Management Board and Strategic Oversight Board. There is an internal transition group to manage the change in contractors by 2022.	4	3	12	Part of the work that is easily transferable from MFSS to Nottingham has taken place. This has successfully reduced the number of outstanding Service Requests. Future provision is being reviewed. Ongoing oversight via MFSS Management Board and Strategic Oversight Board. Ongoing data accuracy issues being identified and resolved. Review date: Ongoing
				3	3	9	
						◀▶	
SR3 Financial Incapability Transforming Services and Delivering Quality Policing	Force unable to achieve a balanced budget, required efficiency savings and contribution to reserves Owner: Chief Finance Officer Organisation: OPCC	- Insolvency - Govt. mandation / penalties - Reputation / public confidence - Performance / delivery risks - Poor assessment / inspection outcomes	Treat Budget parameters set by PCC Medium Term Financial Planning Monthly budget monitoring meetings Weekly PCC / CC meetings Escalation process Active OPCC and Force CFO discussion	4	4	16	Ongoing oversight via monthly budget monitoring meetings and weekly PCC/CC briefing meetings Active OPCC and Force CFO discussion. Actual year end overspend of £90k. 2020/21 funding gap of £3.5m taking account of planned efficiencies and precept. Review date: Ongoing
				2	3	6	
						◀▶	
SR4 Level of risk-assessed reserves Transforming Services and Delivering Quality Policing	Inability to respond to critical unforeseen risk due to a lack of prudent risk-assessed reserves Owner: Chief Finance Officer Organisation: OPCC	- Govt. mandation / penalties - Reputation / public confidence - Performance / delivery risks - Poor assessment / inspection outcomes	Treat Medium Term Financial Planning Monthly budget monitoring meetings Weekly PCC / CC meetings Escalation process Active OPCC and Force CFO discussion	3	4	12	Nottinghamshire maintains one of the lowest levels of reserves when compared to other Police folices forces / OPCCs nationally. Risk continues to be monitored via monthly budget meetings and weekly PCC/CC briefing meetings, alongside ongoing active OPCC and Force CFO discussions. Anticipated overspend and slippage in force repayment of risk-assessed reserves. Review date: Ongoing
				2	3	6	
						▲	
SR5 Delivery of critical multi-agency services Cross-cutting risk	Impact of COVID-19 recovery phase relating to DVA, SVA and SMS services. Owner: Head of Commissioning Organisation: OPCC	- Failure to meet the needs of vulnerable victims - Reputation / public confidence - Relationship with partners - Missed opportunities to prevent and reduce crime - P&C Plan commissioning intentions affected	Treat Weekly joint commissioning DSVA meetings Weekly/monthly updates from commissioned services to monitor service uptake & trends. Bid for extraordinary MoJ funding to boost current and post lockdown DSVA capacity	3	3	9	Details of MoJ funding allocation expected mid June. Review date: Ongoing
				2	2	4	

NOTTINGHAMSHIRE POLICE AND CRIME COMMISSIONER CORPORATE RISK REGISTER - JUNE 2020

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description and Owner	Impact	Strategy and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR6 Financial uncertainty Transforming Services and Delivering Quality Policing	Delays and uncertainty in the government announcement of comprehensive spending review. Delays in the review of the police funding formula. Impact of brexit and COVID 19 on public sector funding. Owner: Chief Finance Officer Organisation: OPCC	- Ineffective planning - Instability of key services - Impact on service delivery - Reputational / public confidence impact	Treat Engagement with central government, APCC/NPCC Police Finance workstream Police Reform and Transformation Board	3	3	9	One year CSR settlement for 2020/21 and further delays to review of the police funding formula especially in light of COVID 19; where Nottinghamshire continues to be adversely affected by the dampeneing formula. Ongoing engagement with central government, APCC/NPCC Police Finance workstream and Police Reform and Transformation Board. Review date: Ongoing
				3	3	9	
						▲	
SR7 Service sustainability / making best use of resources Tackling crime and ASB	Delivery and sustainability of outcomes as a result of significant short term national investment in Serious Violence Reduction. Owner: Director of VRU Organisation: OPCC	- Instability of key services and programmes - Reputational / public confidence impact P&C Plan commissioning intentions affected	Transfer Ongoing project managemnt Proactive engagement with communities PCC chairs VRU Board	3	3	9	Ongoing development and delivery of the VRU. Proactive engagement with key partners. Detailed spending plans developed. Increased assurance of further Home Office investment Review date: Ongoing
				2	2	4	
						◀▶	
SR8A Information Management: Data Quality Tackling crime and ASB	Poor data quality compliance impacts upon understanding of crime patterns, the identification and referral to vulnerable people and public confidence in crime recording. Owner: Head of Performance & Assurance Organisation: OPCC	- Reputation / public confidence - Delivery failure - Ineffective planning and problem solving - Government penalties	Transfer Audit Committee / Internal Audit FCIR Review meetings HMICFRS Inspection Annual Assurance Statement	3	3	9	Overall indicative NCRS compliance remains strong and in excess of 95%. Reporting has been affected by the transition to the 'SAFE' system. Further assurance required in respect of crime and incident flagging (e.g. alcohol, cyber, vulnerability). Ongoing regular oversight by OPCC and HMICFRS Review date: Ongoing
				2	2	4	
						◀▶	
SR8B Information Management: Security Tackling crime and ASB	Transition to mainstream home working presents risks to information security. Owner: Chief Executive Organisation: OPCC	- Reputation / public and partner confidence - Delivery failure - Government penalties	Treat - Representation on Informaiton Management Board - Completion of Information security training module by all staff	3	4	12	Information security reminders have been issued to all staff in the wake of the COVID-19 outbreak and transition to routine agile working. Review date: Ongoing
				2	3	6	
						◀▶	
SR9 Significant gaps in analytical capacity and capability Tackling Crime and ASB	Lack of force and partner agency analytical capacity impacting on provision of analytical products and assurance reports Owner: Head of Performance & Assurance Organisation: OPCC	- Force and partners inability to direct resources according to need; identify emerging risks; assess impact of interventions; provide accountability - Reputation / public confidence risk	Treat Forward planning on the development of key OPCC analytical products. Direct OPCC access to intranet-based tools and functionality. Development of independent assurance mechanisms such as the Police and Crime Survey	3	2	6	Ongoing liaison with heads of Intelligence and Management Information. Proposals to enhance 'self-service' functionality are being progressed. Reduced capacity and frequency of strategic intelligence products, control strategy and MoRiLE assessment. Review date: Ongoing
				2	2	4	
						◀▶	

NOTTINGHAMSHIRE POLICE AND CRIME COMMISSIONER CORPORATE RISK REGISTER - JUNE 2020

RISK			MITIGATION OF RISK	ASSESSMENT			
Risk / Objective	Description and Owner	Impact	Strategy and Assurances	Unmitigated / Current Risk			Commentary and Review date
				Probability	Impact	Risk Score	
SR10 Increased cost pressures linked to COVID-19 Transforming Services and Delivering Quality Policing	Potential for increased costs (>10%) being passed on from contractors and suppliers as a result of COVID19. Owner: Chief Finance Officer Organisation: OPCC	- Direct financial impact - Contractual delays - Performance / delivery risks	Treat Medium Term Financial Planning Monthly budget monitoring meetings Weekly PCC / CC meetings Active OPCC and Force CFO discussion	3	3	9	Proactive steps have been taken with the new HQ build contract to ensure any increased cost are borne by the contractor. Risks in realtion to ther major contracts remain. Review date: Ongoing
				3	3	9	
						▲	

Appendix 3 – Mitigation for High Level Strategic Risks

SR2 MFSS Business continuity Create a service that works for local people	Business continuity risks associated with MFSS transfer of payroll system in April 2019 Owner: Chief Finance Officer	- Workforce confidence / morale - Service delivery - Reputation / public confidence risk	Treat	4	4	16	Ongoing oversight via MFSS Management Board and Strategic Oversight Board. Preparation of advice for officers and staff Review date: Ongoing
			Ongoing oversight via MFSS Management Board and Strategic Oversight Board	4	4	16	
						▲	

- 1) Since the go-live of Oracle Cloud Apps (April 19) payroll errors and inaccuracies have continued. Whilst outstanding service requests remain an issue, a payroll improvement plan to utilise in-house Nottinghamshire payroll support to MFSS and recruitment of additional payroll contract staff within MFSS has been put in place.

Nottinghamshire Payroll experts continue to check and validate payroll runs. The support provided by Nottinghamshire as resulted in an improved payroll position and has reduced errors to date. The scope around the future delivery of Nottinghamshire payroll services continues to be explored that a workshop is to be held 10/03 with MFSS to determine ongoing support. Work still continues towards the end of the financial year to resolve outstanding service requests and develop year-end reconciliations.

- 2) The risk of delayed invoice payments has also been evidenced and this may impact the ability to deliver policing services and cause reputational damage to the force if suppliers put a stop to goods/services. Key processes are being reviewed alongside IT defects and remedial work is being undertaken.

Retained Finance continues to experience issues with invoices not being paid and also with suppliers not receiving purchase orders due to file format issues. A request for change (RFC) to amend the file format of purchase orders has been submitted. Further remedial work is required to address the invoice payment issues.

There are still instances where invoices are not paid on time. Retained finance cannot prevent this from occurring, but when highlighted we can ensure a payment is requested by the most appropriate method.

The second area, that being around suppliers not receiving purchase orders, is also still valid. Retained finance cannot prevent this from occurring and will not be aware that an order hasn't been received until a department chases for the goods/service to be delivered, at which time staff can download the order and e-mail it to the supplier directly. MFSS are working on a resolution to this issue.

- 3) The Crown Duty Management System (DMS) which is provisioned as part of Oracle Cloud Apps has continued to experience intermittent performance issues since go-live.

As a result of the issues with DMS it was agreed that partners would migrate to the GEN2 environment of Oracle Cloud Apps and is planned for Go-Live Feb/March 2020.

The migration of DMS to the GEN2a environment went live at on the 10/02 and the Early Life Support (ELS) gate was approved on 25/02 after performance monitoring undertaken indicated a stable platform. This risk can now be closed.

- 4) There is a risk that the longevity of the MFSS model cannot be sustained due to the inability to demonstrate value for money. The lack of strong leadership, unclear roles and responsibilities, increased staff stress and service failures has demonstrated that the future sustainability of MFSS is questionable. A review of core processes and harmonisation across forces is to be undertaken as short term mitigation and partners to continue providing support to MFSS to avoid service failures. Medium term options around the current MFSS management arrangements are being considered.

Early evaluation of potential options for service delivery in the future has been presented via a TowersHolt report in July 19, the findings are currently being considered.

There is a recovery plan currently being developed and that future options are likely to be reviewed. The recovery plan and associated resource requirement will be subject to consideration by the Management Board and Joint Oversight Committee.

The contractual arrangements with the main two external suppliers that provide IT services to MFSS are due to end in 2022. This requires partners to assess future options and a decision will need to be taken by the force within the next twelve months. The VFM concerns are around costs, quality and increased administration, this coupled with a VFM qualification by audit have re-affirmed Nottinghamshire's direction of travel to seek alternative options.

SR5 Information Management Create a service that works for local people	Data protection breaches as a result of non compliance with GDPR Owner:- Deputy Chief Constable	<ul style="list-style-type: none"> - Reputation / public confidence - Delivery failure - Ineffective planning and problem solving - Government penalties 	Treat	4	4	16	GDPR gap analysis being undertaken in order to identify associated risks which will help define an action plan Force due to be audited on GDPR compliance in December 2018 Review date: Ongoing
			Undertaking GDPR gap analysis in order to identify associated risk and define an action plan	4	4	16	

GDPR was subject of a recent internal audit by Mazars and received Satisfactory Assurance.

However, it had been noted within the report that whilst progress has been made, this had been slower than expected. In relation to a gap analysis and implementation plan, it was also identified this was outstanding.

For Information	
Public/Non Public	Public
Report to:	Joint Audit and Scrutiny Panel (JASP)
Date of Meeting:	23rd June 2020
Report of:	Deputy Chief Constable
Report Author:	Amanda Froggatt, Strategic Support Officer
E-mail:	amanda.froggatt@nottinghamshire.pnn.police.uk
Other Contacts:	n/a
Agenda Item:	13

Audit and Inspection Update

1. Purpose of the Report

- 1.1 To provide the Joint Audit and Scrutiny Panel (JASP) with an update on progress against recommendations arising from audits and inspections which have taken place during Quarter 4, 2019/20.
- 1.2 To inform the Board of the schedule of planned audits and inspections.
- 1.3 To provide further information on the area identified for further scrutiny as requested at the last JASP (Appendix 2 – Wellbeing, Performance Development Reviews, Talent Management).

2. Recommendations

- 2.1 That the Panel notes the status of audits and inspections carried out over the last quarter.
- 2.2 That the Panel review Appendix 1 and if required request further detail which will be reported at the next meeting.

3. Reasons for Recommendations

- 3.1 To enable the Panel to fulfil its scrutiny obligations with regard to Nottinghamshire Police and its response to audits and inspections.
- 3.2 To provide the Panel with greater scrutiny opportunities and to reach more informed decisions.
- 3.3 To provide the Panel with the opportunity to shape the focus and data inputs for future HMICFRS inspections.

4. Summary of Key Points

Audit and Inspection Action Updates

- 4.1 The actions referred to in this report are the result of recommendations made by Nottinghamshire Police's internal auditors and external inspectorates, including HMICFRS.
- 4.2 There are currently 0 actions which have exceeded their target date. There are 39 actions showing as 'at risk' of being off target i.e. they will exceed their target date in the next month.
- 4.3 There were 173 actions closed during this quarter.
- 4.4 Recent and forthcoming Inspections.

Recent Inspection Activity

Date of Inspection	Inspection Area	Date Report Received	Final Grading	Status
None to report				

Forthcoming HMICFRS Inspections

Date of Inspection	Inspection Area	Status
April 2020	Visit by HMICFRS Liaison Officer Ali Davies to look at progress against 3 x Areas for Improvement – Demand, Counter Corruption and Benefits Realisation	To be re-scheduled due to Coronavirus
April 2020	Visit by Zoe Billingham, Senior Responsible Officer for HMICFRS to look at progress against 12 x Areas for Improvement, Operation Uplift and Knife Crime Initiatives	To be re-scheduled due to Coronavirus

Publications

Date of Publication	Inspection Area	Status
January 2020	Joint Inspection Led Domestic Abuse	Actions being managed on 4Action
February 2020	National Child Protection Thematic	Actions being managed on 4Action
February 2020	Integrated Offender Management Thematic	Actions being managed on 4Action
March 2020	Response to Review of Investigations into Allegations of Non-Recent Sexual Abuse	Actions being managed on 4Action

4.5 Recent and Forthcoming Audits

Recent Audit Activity

Date of Audit	Auditable Area	Date Report Received	Final Grading	Status
August 2018	Collaboration – Risk Management	-	Satisfactory Assurance	Awaiting copy of report
September 2018	Collaboration – Business Planning	-	Satisfactory Assurance	Awaiting copy of report
October 2019	GDPR Follow Up	March 2020	Satisfactory Assurance	Out for Management Comment
October 2019	Information Assurance	March 2020	Limited Assurance	Out for Management Comment
December 2019	Core Financials	March 2020	Satisfactory Assurance	Out for Management Comment
December 2019	Balance Transfers	March 2020	Satisfactory Assurance	Actions being managed on 4Action
January 2020	Health and Safety	March 2020	Limited Assurance	Actions being managed on 4Action

January 2020	Programme Management	March 2020	Satisfactory Assurance	Actions being managed on 4Action

Forthcoming Audits

Date of Audit	Auditable Area	Status
Quarter 1	Workforce Planning and Operation Uplift	Draft Terms of Reference received, out for Management Comment
Quarter 1	Victims Code	Draft Terms of Reference received, out for Management Comment
Quarter 2	Estates Management	-
Quarter 2	Wellbeing	-
Quarter 2	Debt Recovery	-
Quarter 3	Business Change	-
Quarter 3	Core Financial Systems	-
Quarter 3	Seized Property	-
Quarter 3	GDPR Follow Up	-
Quarter 3	Information Assurance Follow Up	-
Quarter 4	Risk Management	-
Quarter 4	Complaints Management	-

Overview of all on-going actions from Audits & Inspections - Appendix 1

Area Identified for further scrutiny – Wellbeing, Performance Development Reviews, Talent Management – Presentation to follow

5. Financial Implications and Budget Provision

- 5.1 If financial implications arise from recommendations raised from audits, inspections and reviews, these implications are considered accordingly. Where an action cannot be delivered within budget provision, approval will be sought through the appropriate means.

6. Human Resources Implications

- 6.1 There are no direct HR implications as a result of this report. HR implications resulting from specific actions will be managed on a case by case basis.

7. Equality Implications

- 7.1 There are no direct HR implications as a result of this report. HR implications resulting from specific actions will be managed on a case by case basis.

8. Risk Management

- 8.1 Some current actions involve the completion of formal reviews of specific business areas. It is possible that some or all of these reviews will identify and evaluate significant risks, which will then be incorporated into the Force's risk management process.

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

- 9.1 Any policy implications will be subject to current policy development process.

10. Changes in Legislation or other Legal Considerations

- 10.1 There are no direct legal implications as a result of this report.

11. Details of outcome of consultation

- 11.1 Following receipt of a final audit or inspection report a member of the Governance and Planning team consults with the appropriate Lead Officer and other stakeholders to plan appropriate actions in response to each relevant recommendation, or to agree a suitable closing comment where no action is deemed necessary.
- 11.2 All planned actions are added to the action planning system, 4Action, for management and review until completion.

12. Appendices

- 12.1 Appendix 1 - Overview of all ongoing actions from Audits and Inspections
- 12.2 Appendix 2 – Wellbeing, Performance Development Reviews, Talent Management (Presentation to follow)

Appendix 1 - Overview of all ongoing actions from Audits and Inspections: May 2020

Audit/Inspection	Source Title	Date	Number of Actions	Number Open	Number Closed	Number on Target	Number At Risk	Number Overdue
Audit-Mazars	Corporate Governance	October 2018	4	2	2	2	0	0
Audit-Mazars	Firearms Licensing	October 2018	4	4	0	0	4	0
Audit-Mazars	Late Night Levy	December 2018	4	4	0	4	0	0
Audit-Mazars	Performance Management	March 2019	5	3	2	3	0	0
Audit-Mazars	Force Management of MFSS	March 2019	10	10	0	10	0	0
Audit-Mazars	IT Strategy	April 2019	6	1	5	1	0	0
Audit-Mazars	Partnerships	May 2019	3	3	0	0	0	0
Audit-Mazars	Business Continuity and Emergency Planning	June 2019	3	3	2	1	0	0
Audit-Mazars	Custody Arrangements	October 2019	2	2	0	2	0	0
Audit-Mazars	Balance Transfers	March 2020	1	1	0	1	0	0
Audit-Mazars	Health and Safety Follow Up	March 2020	5	5	0	5	0	0
Audit-Mazars	GDPR Follow Up	March 2020	7	7	0	7	0	0
Audit-Mazars	Information Assurance Follow Up	March 2020	4	4	0	4	0	0
Audit-Mazars	Programme Management	March 2020	2	2	0	2	0	0
Audit-Mazars	Core Financials	March 2020	5	5	0	5	0	0

Appendix 1 - Overview of all ongoing actions from Audits and Inspections: May 2020

Audit/Inspection	Source Title	Date	Number of Actions	Number Open	Number Closed	Number on Target	Number At Risk	Number Overdue
IPCC	Use of Force Report	September 2016	15	2	13	0	2	0
Inspection-HMICFRS	Efficiency November 2016 'Hot De Brief' actions	November 2016	31	2	29	2	0	0
Inspection-HMICFRS	Efficiency, Legitimacy and Leadership Hot Debrief 2017	May 2017	9	1	8	0	1	0
Inspection-HMICFRS	Making it Fair: Disclosure of unused material in volume Crown Court Cases	July 2017	6	1	5	0	1	0
Inspection-HMICFRS	PEEL Effectiveness 2017	September 2017	23	3	20	0	3	0
Inspection-HMICFRS	Stolen freedom: the policing response to modern slavery and human trafficking	October 2017	7	1	6	0	1	0
Inspection-HMICFRS	Additional PEEL Efficiency, Legitimacy, Leadership Actions 2017	December 2017	7	1	6	0	1	0
Inspection-HMICFRS	Still no place for hate	May 2018	6	1	5	1	0	0
Inspection-HMICFRS	Crime Data Integrity	August 2018	18	12	6	0	12	0
Inspection-HMICFRS	Integrated PEEL Inspection	September 2018	17	17	0	17	0	0
Inspection-HMICFRS	Unannounced Custody Inspection	October 2018	29	29	0	29	0	0
Inspection-HMICFRS	Biometrics Commissioner's Visit	October 2018	5	1	4	1	0	0
Inspection-HMICFRS	Policing and Mental Health – Picking up the Pieces	November 2018	5	1	4	1	0	0
Inspection-HMICFRS	Time to Choose – An Inspection of the Police Response to Fraud	April 2019	6	6	0	6	0	0
Inspection-HMICFRS	The Poor Relation – The Police and CPS Response to Crimes against Older People	July 2019	4	4	0	4	0	0

Appendix 1 - Overview of all ongoing actions from Audits and Inspections: May 2020

Audit/Inspection	Source Title	Date	Number of Actions	Number Open	Number Closed	Number on Target	Number At Risk	Number Overdue
Inspection-HMICFRS	Shining a Light on Betrayal	September 2019	3	3	0	3	0	0
Inspection-HMICFRS	Cyber Keeping the Light on	October 2019	2	2	0	2	0	0
Inspection-HMICFRS	Youth Justice System Inspection	October 2019	3	3	0	3	0	0
Inspection-HMICFRS	Joint Inspection Evidence Led Domestic Abuse	January 2020	6	2	4	2	0	0
Inspection-HMICFRS	National Child Protection Thematic 2019	February 2020	3	3	0	3	0	0
Inspection-HMICFRS	Integrated Offender Management Thematic	February 2020	4	4	0	4	0	0
Inspection-HMICFRS	HMICFRS Response to Review of Investigations into Allegations of Non-Recent Sexual Abuse	March 2020	10	10	0	10	0	0



Wellbeing Claire Salter



NOTTINGHAMSHIRE
POLICE
PROUD TO SERVE

What is our Vision

- **Our Mission**

Our aim is to have a healthy, happy and engaged workforce

- **Our Vision**

- Our vision for your health and wellbeing is to ensure you are able to cope effectively with the normal stresses of work and feel fulfilled and appropriately supported in the workplace.
- To do this we will strive to deliver a positive and healthy workplace, making sure Nottinghamshire Police is an Employer of Choice and delivers a service that works for local people.



NOTTINGHAMSHIRE
POLICE
PROUD TO SERVE

What have we achieved?

- A 5 year strategy to embed Wellbeing launched on World Mental Health day in October 2019
 - A robust governance process to allow effective flow of communication from our Champions through to our Strategic Wellbeing meeting
 - A detailed thematic and focussed 12 month action plan which targets specific issues each month
 - A communications plan and branding that identifies with Wellbeing and our 'Employer of Choice' commitment
-



NOTTINGHAMSHIRE
POLICE
PROUD TO SERVE

What is our plan for the future?

- Train our leaders in mental health awareness and spotting the signs, managing attendance and H&S
 - Address issues identified in the Staff Survey ie sleep, hindrance factors, DCC Roadshow feedback, improve signposting and information available
 - Embed and empower our SPOCs and Champions to be part of the solution
 - Secure a funding stream for wellbeing initiatives and make best use of external funding availability
 - Continue our policy review and improvement programme
-



NOTTINGHAMSHIRE
POLICE
PROUD TO SERVE



PDR

Claire Salter



NOTTINGHAMSHIRE
POLICE
PROUD TO SERVE

What is our mission

- To develop a PDR process that was simple to embed and deliver but created the opportunity for meaningful discussion
- To identify high and poor performers and use the PDR as a tool to effectively manage performance
- To develop a PDR tool to grade staff, identify talent and support career development
- To elevate the value of meaningful PDR through reporting at senior leadership meetings



NOTTINGHAMSHIRE
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PROUD TO SERVE

What have we achieved? – Phase 1

- Developed a user friendly PDR form which includes objectives and an assessment of performance through scoring.
 - Annual review linked to appointment/increment date to spread effect on workforce and links to future pay developments
 - Included wellbeing wheel for individuals to self assess
 - Implemented '3 minute' comms strategy to inform staff and officers of how to complete PDR's
 - Delivered guidance at briefings, through roadshow and dedicated intranet pages
 - Monitored compliance and direct appeal to managers and staff
-



NOTTINGHAMSHIRE
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PROUD TO SERVE

What is our plan for the future? –Phase 2

- Your Force, Your Career
 - Clear identification of high and poor performers through Talent Matrix
 - Embed the benefits of performance management into leaders
 - Measure skills and competencies against a baseline of requirements
-



NOTTINGHAMSHIRE
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Your Force, Your Career

DI Becky Hodgman



NOTTINGHAMSHIRE
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LEGITIMACY – AFI

The force should have a talent management system that is consistent, fair and accessible to all the workforce



NOTTINGHAMSHIRE
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Talent Management - Development

- A number of forces scoped
- Research completed public / private sector
- Focus groups held with a cross section of staff & officers from across the force. This included Federation, GMB and Unison
- A number of proposals were presented at the Force Executive Board
- As a result of feedback from the focus groups the term talent management has been adapted to 'Your Force, Your Career' and Career Management.



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Your Force, Your Career

- Implementation of a number of tools to be used in Career Management;
 - Career Conversation & Career Matrix – This replaces the current PDR system
 - Fast Track Programme
 - Direct Entry Scheme
 - Coaching
 - Mentoring
 - Reverse mentoring
 - Develop Me



NOTTINGHAMSHIRE
POLICE
PROUD TO SERVE

For Consideration	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	June 2020
Report of:	Paddy Tipping Police and Crime Commissioner
Report Author:	Kevin Dennis
E-mail:	Kevin.Dennis@nottinghamshire.pnn.Police.uk
Other Contacts:	Kevin Dennis
Agenda Item:	14

POLICE AND CRIME COMMISSIONER'S UPDATE REPORT TO MARCH 2020

1. PURPOSE OF THE REPORT

- 1.1 This report was presented to the Police and Crime Panel (Panel) on 1 June 2020. It provides the Panel with an update on progress in delivering the Police and Crime Commissioner's (Commissioner) Police and Crime Plan (2018-21), in compliance with the Commissioner's statutory duties^a.
- 1.2 The report also provides a summary of performance headlines for the 2019/20 financial year (Appendix A), revenue and capital financial outturn position papers for 2019/20 (Appendices B and C) and a summary of key OPCC and force decisions made over the current planning period (Appendix D).

2. RECOMMENDATIONS

- 2.1 The Panel is invited scrutinise the contents of this report, seek assurance from the Commissioner on any specific areas of concern, request further information where required and make recommendations within the scope of their role^b.
- 2.2 The Police and Crime Panel has a statutory duty^c to provide scrutiny of and support to the Commissioner in relation to the Police and Crime Plan and is empowered to maintain a regular oversight of performance against the plan and in fulfilling the Commissioner's statutory duties (Section 14 of the Policing Protocol 2011). This update report is designed to assist the Panel in fulfilling these duties.

^a Section 13 of the Police Reform and Social Responsibility (PR&SR) Act 2011 requires the Commissioner to, subject to certain restrictions, provide the Panel with any information which they may reasonably require in order to carry out their functions, and any other information which the Commissioner considers appropriate

^b [Police and Crime Panels: A Guide to Scrutiny](#), Local Government Association (Updated 2016)

^c Police Reform and Social Responsibility Act 2011

3. POLICE AND CRIME PLAN PERFORMANCE (2018-21)

- 3.1 The Commissioner's Police and Crime Plan (2018-21) set 57 performance indicators and 12 sub-measures across four strategic themes. These indicators are tracked by the force and OPCC on a quarterly basis as part of the Performance and Insight Report shown at appendix A. All previous versions of the report can be accessed via the Commissioner's website^d.
- 3.2 The format of the Performance and Insight report was revised and updated in 2020 following engagement between the Police and Crime Panel, OPCC and police. The review was informed by national examples of good and effective practice. The revised approach aims to provide greater balance of numerical information and contextual narrative across the thematic components of the plan.

Panel members may wish to note the following key performance updates:-

- 3.3 **Protecting vulnerable people from harm:** Improvements in proactivity, training, risk management and effective partnership working have helped to deliver marked increases in safeguarding referrals and identified modern slavery offences (+146.8%) over the last year. Similarly, the work of a dedicated Missing Persons team has helped to secure reductions in missing persons reports over the last two years which equate to an estimated financial saving of £1.3m over the period.
- 3.4 **Helping and supporting victims:** 'Cope and recover' outcomes relating to the PCC's commissioned victim services will be formally reported to the Ministry of Justice in May 2020. Mid-year reports, however, indicate that there have been increases in both the number of victims supported and proportion reporting improvements in 'cope and recover' outcomes. Levels of police recorded domestic abuse continue to increase, driven in part by improvements in recording and a likely increase in survivor confidence to come forward and seek support. Positively, there are also indications that activity to address the decline in domestic abuse survivor satisfaction rates is proving effective^e.
- 3.5 **Tackling crime and Anti-social Behaviour:** Police recorded crime statistics and findings from the independent Police and Crime Survey indicate that victim-based crime has been falling steadily over the previous two years. Reductions have primarily occurred in the more urban areas of the force. Average crime severity

^d <https://www.nottinghamshire.pcc.police.uk/Public-Information/Performance/>

^e Incremental reductions in levels of satisfaction among survivors of domestic abuse were largely driven by reductions in satisfaction with 'being kept informed'. The Force devised an audit to monitor staff compliance with the Victim's Code of Practice (VCOP), whereby non-compliance triggered e-mails to staff and subsequent management interventions where performance did not improve. January to March 2020 saw the first improvements in recorded victim satisfaction in this area since September 2019.

has also reduced steadily over the previous two years, indicating reductions in overall crime harm. The number of violent knife crimes recorded by Nottinghamshire Police fell by 13.5% in 2019/20 and by 16.4% in the city.

3.6 Transforming services and delivering quality policing: Indicators of public confidence in the police, as captured by the independent Police and Crime Survey, saw marked improvements during 2019/20, with the proportion of respondents feeling the police were 'doing a good job' rising from 46.9% to 50.0% and the proportion feeling that the Police are dealing with the issues that matter most to local people rising from 40.3% to 41.7%. Calls to the 999 emergency service increased steadily during 2019/20 reflecting national trends, however, abandonment rates for the service remain low.

3.7 Key areas for consideration as part of the latest quarterly insight report include:-

- Positive outcome rates for Serious Sexual Offences (SSO): Positive SSO outcomes have continued to decline over the last year (from 9.2% to 7.8%), impacted in part by increases in disclosure and third party reporting. The absolute volume of positive outcomes for serious sexual offences, however, remains relatively stable.
- Gaps in the reporting and monitoring of service response times and National Crime Recording Compliance (NCRS) as a result of the transition to the new 'SAFE' system^f in January 2020: The force's Management Information Team are working to create dashboards for operational use across the force, however this has been affected by technical constraints in manipulating the large live data sets. A project is underway to create a static data warehouse that will be updated daily and interrogated via Power Bi. A business case for this solution is due to be considered in May. Additional SSRS reports are also being developed by the supplier at a chargeable rate.
- Delivering reductions in victim-based crime across rural areas of the force: Both the police recorded crime profile and Nottinghamshire Police and Crime Survey indicate marginal increases in experience of crime in rural areas over the previous year, compared to reductions across most urban areas
- The timeliness of complaint resolution within the Professional Standards Department (PSD): This has deteriorated from 55 to 73 days over the last year, partly driven by data cleansing of outstanding complains and rotation and abstraction of dedicated complaints handling staff to local resolution.

^f The SAFE' system replaced the Legacy system in March 2020 which was no longer compliant with Home Office requirements. SAFE provides Command and Control, telephony and Airwave radio interfaces into the control room, with all data transactions, including those from the mobile and web clients, being recorded by the system in real time. This provides the foundation for producing near real-time reports.

- 3.8 The report also indicates opportunities for the force to further improve our understanding of the factors driving reductions in police recorded Child Sexual Exploitation (CSE) offences over the last two years and marked increases in mental health related incidents recorded in the latest quarter.
- 3.9 The final week of the 2019/20 performance year was impacted by the government's Coronavirus lockdown measures which led to significant reductions in reported crime and a number of heightened risks relating to domestic violence and abuse, cybercrime and mental health-related demand. The performance impact on these areas is being closely monitored and will be reported on in full as part of the April to June 2020 performance update.

4. NOTTINGHAMSHIRE POLICE AND CRIME SURVEY (2019-20)

- 4.1 The Nottinghamshire Police and Crime Survey obtained a robust and representative sample views from 4,305 residents during 2019/20, capturing views on their experience of crime, perceptions of the police and priorities for crime and community safety in their area. Fieldwork was conducted across four quarterly waves during the year, with the final tranche of fieldwork being conducted between 22nd February and 11th March 2020, shortly before the Covid-19 lockdown.
- 4.2 Positively, the survey highlighted reductions in self-reported experience of crime (excluding fraud and computer misuse offences) during the year, with prevalence rates falling from 19.4% to 18.0% in 2019/20 – and from 24.0% to 20.3% in the city. This was primarily driven by reductions in experience of criminal damage, vehicle crime and burglary. Self-reported experience of crime in Bassetlaw, Newark and Sherwood, however, has increased marginally from 16.4% to 18.8% over the last year – largely due to rises in crime prevalence in Bassetlaw
- 4.3 The likelihood of a PCS crime being reported to the police has fallen slightly over the last year, but has increased in the case of hate crime and domestic abuse, and remained stable in the case of car crime and burglary. The likelihood of reporting a crime experienced remains lowest in Nottingham.
- 4.4 The majority of indicators of public confidence in the police saw notable improvements during 2019/20, including the proportion of residents that feel the police in their area are doing a good job and are effective at investigating crime and catching criminals. There remain notable variances in public trust and confidence in the police at local authority level, however, particularly in Mansfield where the proportion reporting confidence in the police and feeling that the police do a good job has fallen by 6% and 10% points respectively over the last year.

- 4.5 Drug use and dealing (43%) remains the most prevalent neighbourhood community safety concern for local residents, however the extent to which this is an issue for local residents has reduced significantly over the last year (from 50%).
- 4.6 Of the 26% of survey respondents that have had contact with the police over the previous year, 58% said that they were very or fairly satisfied with the service they received, compared to 25% that were dissatisfied.
- 4.7 24% of respondents felt well informed about what the police were doing in their area, with the proportion having risen from 19% over the last year. The proportion of residents that are interested in what the police are doing in their area also remains high (82%)
- 4.8 The proportion of residents feeling that there is a sense of community in the area where they live (54%) and that people from different backgrounds get on well (55%) has been steadily increasing over the previous two years.
- 4.9 More detailed findings relating to the quarterly Police and Crime Survey can be found on the Nottinghamshire Police and Crime Commissioner's [website](#).

5. Case Study: COVID-19 Service Response and Business Continuity

- 5.1 The operational focus and working practices of the police and OPCC have been significantly affected by the outbreak of COVID-19 and subsequent social distancing measures⁹ announced by the government on 23 March 2020. As far as is possible, the Commissioner has sought to maintain business continuity during this exceptional period by adapting to new ways of working, supporting and enabling delivery across our critical services and monitoring and overseeing the police approach to enforcing new regulations.
- 5.2 The Coronavirus Act 2020, which received royal assent on 25 March 2020 also saw the 7 May 2020 PCC elections postponed to May 2021. The PCC has therefore determined that the priorities of the Police and Crime Plan will remain in place over the 2020/21 period. These priorities, as outlined below, remain highly pertinent to the policing mission at this unprecedented time:-
- Protecting vulnerable people from harm – including work to address the heightened risk of domestic abuse, child safeguarding issues, mental health related demand and other significant public protection concerns during the COVID-19 lockdown period.

⁹ Government advises that people are not to leave their homes except for; shopping for basic necessities, as infrequently as possible; one form of exercise a day - for example a run, walk, or cycle - alone or with members of your household; any medical need; to provide care or to help a vulnerable person; and travelling to and from work, but only where this is absolutely necessary and cannot be done from home

- Helping and supporting victims – including work by the OPCC with commissioned victim services and a range of third sector providers to ensure business continuity and targeted support where necessary and appropriate during the COVID-19 lockdown period.
- Tackling crime and ASB – the lockdown period has led to notable changes in crime patterns, including reductions in most traditional crime types and increases in risk relating to domestic abuse, online abuse and exploitation and COVID-19-related fraud and phishing attacks. In responding to the changing threat, our partner agencies continue to ensure that our most vulnerable communities are effectively safeguarded and protected.
- Transforming services and delivering quality policing – the COVID-19 lockdown has required the OPCC and police to adapt to new ways of working in order to continue to deliver critical functions and protect the public from harm. This has included adapting current processes to comply with new regulations and making greater use of remote / agile working and online capabilities.

5.3 In delivering against these strategic priorities, the PCC and Chief Constable remain fully committed to the public health imperative to preserve life, protect the public and provide a coordinated response to delaying, containing and mitigating the impact of COVID-19 among our local communities and workforce.

The Police and Crime Commissioner's Office

5.4 In fulfilling his statutory duties during the COVID-19 outbreak, the Police and Crime Commissioner has maintained a focus on:-

- Ensuring the Chief Constable has sufficient resources to respond to the crisis
- Ensuring, on behalf of the public, that the police respond to new regulations in a way that is sufficient, proportionate and ethical
- Ensuring that the public receive a proportionate response to other day to day requests for service as appropriate
- Continuing to ensure openness and transparency in all key decision making

5.5 The PCC has maintained oversight of the policing response to COVID-19 via:-

- Ongoing dialogue with the Chief Constable, including weekly 1:1 updates
- Representation on the Gold and Silver policing command groups
- Oversight of strategic and operational risks, including workforce absence rates
- Weekly conference calls with the government's Policing Minister
- Proactive monitoring and scrutiny of crime and public perception data to ensure an understanding of changing crime trends and emerging issues

5.6 Business continuity has been maintained across the Office of the Police and Crime Commissioner via:-

- Wider roll out of remote / agile working across the OPCC team alongside regular and proportionate workload and welfare checks
- Ongoing oversight of delivery against the Police and Crime Plan priorities
- Review business continuity risks and mitigation such as schemes of consent and delegation among key decision-makers and authorising personnel
- Regular engagement with interdependent organisations/critical delivery partners
- Ongoing work with the Force and partner communications teams to ensure consistent and coordinated public messaging

5.7 The PCC has a number of **formal governance and assurance** meetings to assist in fulfilling his statutory responsibilities. Wherever possible, these meetings have continued to take place, either remotely or physically in compliance with current social distancing guidelines. These include:-

- Police and Crime Panel: The scheduled programme of Panel meetings has continued throughout the COVID-19 lockdown period involving the PCC, Chief Executive and Chair and Vice Chair of the Panel
- Serious Violence Reduction Board has continued to convene while complying with current social distancing guidelines
- Strategic Resources and Performance – will be held virtually on 14 May 2020
- Joint Audit and Scrutiny Committee – the next meeting of the statutory committee has been postponed from 29 May to 23 June 2020.

5.8 The Commissioner's **Independent Custody Visiting Scheme** (ICVS) is a statutory scheme involving volunteer members of the local community who visit police stations unannounced to check on the treatment and welfare of those held in police custody. While the volunteer visits to custody have been suspended during this period to help prevent the spread of the coronavirus, a reduced service continues to operate. This includes a weekly report from custody inspectors and the ongoing review of custody records and statistics. Options are being explored to implement other revised arrangements such as live video conferencing or telephone interviews to ensure adequate oversight and assurance on the welfare of detainees and officers working in custody during this period of heightened risk.

5.9 The Commissioner also operates an Animal Welfare Scheme (AWS) which involves volunteers from the local community making unannounced visits to the police dog kennels to check on the treatment and welfare of police dogs. While visits to the dog kennels have been temporarily suspended to help prevent the spread of coronavirus, a new system of telephone interviews has been arranged.

AWS volunteers use a template of questions during their monthly telephone interview with the inspector or sergeant responsible for dog section. The telephone interview forms the basis of a report which is sent to the Scheme Manager for monitoring purposes.

- 5.10 The OPCC has worked to ensure business continuity among its **commissioned and co-commissioned services**, particularly in supporting victims of crime via the Victim Care Service, Sexual Assault Referral Centre Service, Independent Sexual Violence Advocate Service and services supporting victims of domestic abuse. The OPCC has worked with third sector providers during this period to support bids for emergency government funding and ensure that those in greatest need of support are safeguarded and protected. All providers of PCC commissioned services have been asked to provide business continuity assurance and regular discussions with service providers and co-commissioners continue to take place to assess the impact of the COVID-19 pandemic on services. Options are being explored to introduce webchat services for victims of crime, enhance the information available to victims on existing websites and better co-ordinate the cascading of useful information to victim services.
- 5.11 Most traditional face to face **public engagement** has been suspended during the COVID-19 lockdown period, while a number of planned summer partnership community engagement events having been cancelled. It should be noted, however that:-

- Fieldwork for the Commissioner's Police and Crime Survey was undertaken prior to implementation of the lockdown measures. Options for the summer tranche of fieldwork (May-June) are currently under review.
- The Youth Commission have been required to suspend their planned school engagement programme during the COVID-19 lockdown, and have instead launched online consultations linked to the topics of exploitation and abuse. The Youth Commission is also undertaking a bespoke project to explore young people's experience of policing during the COVID-19 restrictions in collaboration with other Youth Commissions nationally.
- The OPCC is also working to provide checks and balances around the implementation of new police powers introduced through the emergency provisions within the Act and the impact on diverse communities across Nottinghamshire
- The OPCC continues to respond to all correspondence and complaints received. This information will be used to shape the PCC's communication with the public and partners. The information will also be fed into the CC when appropriate, to address any issues as they arise.

Nottinghamshire Police

5.12 The Health Protection (Coronavirus) Regulations 2020 came into force 25 March 2020 giving the police temporary new powers to enforce restrictions on movement introduced by the government on 23 March. Officers across Nottinghamshire adopt a four stage approach to ensuring residents comply with the new regulations in accordance with National Police Chief's Council guidelines and the principle of policing by consent. These are to:-

- Engage – officers will initially encourage voluntary compliance
- Explain the reason for the social distancing measures and the risks to public health and to the NHS of non-compliance
- Encourage people to comply, emphasising the benefits to the NHS of staying at home and how this can save lives and reduce risk to vulnerable people
- Enforce the requirements in the case of non-compliance by instruct individuals to go home, leave an area or disperse, issue a fixed penalty notice of £60, lowered to £30 if paid within 14 days; issue a fixed penalty notice of £120 for second time offenders, doubling on each further repeat offence. Further failure to comply may result in arrest where proportionate and necessary.

5.13 The Force has initiated and maintained a strategic command Gold Group to direct, support and co-ordinate the policing response to COVID-19 (Operation Bion) and considers other emerging risk management. This is chaired by ACC Meynell twice weekly. A daily silver command meeting is also in place.

5.14 Some of the work undertaken by the group to date has included:-

- Daily internal force briefings to ensure clarity and consistency of communication across the organisation and regularly review emerging issues and challenges
- Facilitating and co-ordinating COVID-19 testing for police officers and staff, plus their families when appropriate. As at 28th April 2020, 318 tests have been completed with 18 positive results. Appropriate safety and welfare action has been taken accordingly. Options for home testing are now being explored, including testing for children under the age of 18
- Tracking and improving understanding of absence rates, identifying both sickness and self-isolation figures of police officers and staff
- Enabling home working for employees self-isolating by issuing lap tops and equipment and assigning tasks to support the organisation among this group. During the month to 28th April 2020, this resulted in staff self-isolating submitting a total of 8,344 hours which may otherwise have been lost.

- Monitoring and improving understanding of the use of Fixed Penalty Notices enforcing the temporary Coronavirus restrictions. As at 28th April, a total of 84 FPNs had been issued.

5.15 The force has ensured that appropriate Personal Protective Equipment (PPE) is available to officers and staff across the organisation, procured from both the National scheme, and by engaging and procuring other national and international suppliers. Appropriate advice as per the NPCC lead has been given re the use of PPE, and communication has been strengthened in relation to the importance of social distancing

5.16 On 27 April, the force also announced changes in the procedure for responding to medium risk victims of domestic abuse, in recognition of the heightened risk of harm faced by those living with their perpetrator during the COVID-19 lockdown. All medium and low risk victims will be contacted by the force's telephone-based quality assurance team for welfare checks and signposting to specialist support services.

6. Activities of the Commissioner

6.1 The Commissioner is represented at the key thematic, partnership and force local performance boards to obtain assurance that the Force and Partners are aware of the current performance threats and taking appropriate action to address the emerging challenges. Any issues of concern are reported to the Commissioner who holds the Chief Constable to account on a weekly basis. The Commissioner also meets heads of Investigations and Intelligence and Operations on a quarterly basis to gain a deeper understanding of threats, harm and risk to performance.

6.2 The Commissioner take steps to obtain assurances that the Chief Constable has identified the key threats to performance but more importantly that swift remedial and appropriate action is being taken to tackle the problems especially in the Priority Plus Areas in the County and High Impact Wards in the City. Key activities are reported on the Commissioner's website.^h

6.3 The Commissioner's partnership and community engagement schedule has been significantly affected by the impact of Covid-19 lockdown arrangements since 23 March 2020 as outlined in section 5. The Commissioner has, however, sought to maintain business continuity during this exceptional period by adapting to new ways of working, ensuring ongoing governance arrangements and engaging with partner agencies and communities in accordance with social distancing guidelines.

^h <http://www.nottinghamshire.pcc.police.uk/News-and-Events/Latest-News.aspx>

7. Decisions

- 7.1 The Commissioner has the sole legal authority to make a decision as the result of a discussion or based on information provided to him by the public, partner organisations, Members of staff from the Nottinghamshire Office of the Police and Crime Commissioner (NOPCC) or Chief Constable. The Commissioner's web site provides details of all significant public interest decisions.ⁱ
- 7.2 Panel Members have previously requested that the Commissioner provide a list of all forthcoming decisions (Forward Plan) rather than those already made. This Forward Plan of Key Decisions for the OPCC and the Force has been updated and is contained in **Appendix D**.

8. Financial Implications and Budget Provision

- 8.1 The Commissioner's Strategic Resources and Performance meetings (SSRP) provide a formal mechanism for holding the Chief Constable to account. At this meeting the Chief Constable submits a number of financial reports for scrutiny.
- 8.2 The final financial outturn position for 2019/20 was reported to the SSRP meeting held on 14 May 2020. At 31 March 2020, the financial revenue outturn position was £206,375,000, which represented a force overspend of £92,000 against a total approved net revenue budget of £206,283,000. The OPCC achieved an on budget position.
- 8.3 Actual overspend for 2019/20 was £299k less than the figures forecasted in January 2020, largely due to COVID-19 related issues and a number of orders placed with suppliers that were not delivered before the end of the financial year. This will ultimately impact on budget pressures in 2020/21.
- 8.4 Monitoring has been problematic throughout the year, and while outturn monitoring in relation to all pay has been completed, payroll and general ledger continue to be out of balance at the present time. Inaccuracies between departments are also currently irreconcilable and inconsistent.
- 8.5 The most significant areas of overspend include: Local policing in the city (+£1,228k) which have been offset by underspends in the county and contact management; Technical accounting (+£1,149k) reflecting re-coding on pay and an increase in transfers to reserves and; Estates (+£1,411), reflecting cost of uniform for new officers accrued during March 2020 and a rise in provision for dilapidation costs on account of inflationary increases.

ⁱ <http://www.nottinghamshire.pcc.police.uk/Public-Information/Decisions/Decisions.aspx>

Nottinghamshire Police Revenue Position as at the end of March 2020 by Department

	Revised Budget £'000	19/20 Actuals	FO-RB Variance £'000
Local Policing			
County	43,196	42,129	(1,067)
City	29,424	30,652	1,228
Contact Management	16,166	15,491	(675)
	88,786	88,272	(514)
Crime & Operational Services			
Public Protection	12,501	12,488	(13)
Operational Support	10,225	10,827	602
Intelligence	9,141	8,238	(903)
Serious & Organised Crime	7,428	6,791	(638)
Archive & Exhibits	1,115	1,085	(30)
Other	255	516	262
	40,665	39,945	(720)
Corporate Services			
Technical Accounting	12,343	13,492	1,149
Information Services	11,622	11,236	(387)
Estates	6,235	7,646	1,411
Fleet	3,246	3,556	310
People Services	1,781	1,910	129
PSD	1,575	1,367	(208)
Futures Board	789	427	(362)
Command	1,278	1,406	128
Corporate Development	1,121	898	(222)
Corporate Communications	843	647	(196)
Finance	691	769	78
Information Management	531	432	(99)
Other smaller budget departments	215	258	42
	42,271	44,043	1,772
Collaboration			
EMSOU Operations	13,472	12,596	(877)
EMCJS	9,071	9,783	712
EMSOU Services	4,175	4,328	153
MFSS	2,567	2,467	(100)
ESN	186	230	44
EMSCU	153	190	37
	29,624	29,593	(31)
Home Office Grants & Partnerships			
Knife Crime	0	173	173
ARV Uplift	0	(118)	(118)
Cyber Crime	0	(0)	(0)
Op Uplift	0	(507)	(507)
Externally Funded Projects	(38)	0	38
	(38)	(453)	(415)
Force Total	201,308	201,400	92
OPCC	4,975	4,975	0
Group Total	206,283	206,375	92

Overspends shown as positive numbers, under-spends shown as () numbers.

No manual adjustments have been made for rounding

- 8.6 A £14,630 capital budget was agreed for 2019/20, calculated as £1,470k slippage from 2018/19 and £13,160k new allocations, which include an additional £900k in relation to the Joint FHQ New Build, £50k in relation to additional vehicle purchases and £29k in relation to Conducted Energy Devices (CED). Actual spend during the year was £8,072k, resulting in £6,410k slippage and a small underspend of £147k. Slippage is predominantly against the two multi-year new build projects, with Nottingham Custody Suite having experienced delays as a result of contractual difficulties. £496k is due to unavoidable COVID-19 issues.

Capital Outturn Position as at the end of March 2020, by Project

Project Name	Revised Budget £'000	Forecast Outturn £'000	Underspend £'000	Slippage to 2020/21 £'000
Estates				
Nottingham Custody Suite	6,430	1,422	0	(5,008)
Building Improvement, Renovation & Conversion Works	1,185	895	(0)	(290)
Hucknall EMAS	674	674	0	0
Custody Improvements	360	297	0	(63)
New HQ Joint Build	1,252	1,060	0	(192)
Northern Property Store	246	246	0	0
Bunkered Fuel Tanks	62	62	0	0
Automatic Gates & Barriers	35	29	(6)	0
Community Rehabilitation Companies Renovations	25	24	(1)	0
West Bridgford Police Station Relocation & Sale	431	174	(93)	(165)
Northern Control Room	386	24	0	(362)
Estates Total	11,087	4,907	(100)	(6,080)
Information Services				
Command & Control	1,771	1,730	(41)	0
Technology Services Refresh & Upgrades	1,315	1,132	(0)	(183)
ANPR Camera Project	157	9	0	(148)
NEP	55	49	(7)	0
SICCS Upgrade	0	0	0	0
IS Total	3,297	2,919	(47)	(331)
Other Projects				
Taser	29	29	0	0
Vehicle & Equipment Replacement	217	217	(0)	0
Other Total	246	246	(0)	0
Overall Total	14,630	8,072	(147)	(6,410)

Overspends shown as positive numbers, under-spends shown as () numbers.

No manual adjustments have been made for rounding

- 8.7 **Appendices B and C** contain the full finance revenue and capital reports submitted to the Strategic Resources and Performance Board on 14th May 2020 and provide more detail regarding the provisional year end position for each.

9. Human Resources Implications

- 9.1 None - this is an information report.

10. Equality Implications

10.1 None

11. Risk Management

11.1 Risks to performance are identified in the main body of the report together with information on how risks are being mitigated.

12. Policy Implications and links to the Police and Crime Plan Priorities

12.1 This report provides Members with an update on performance in respect of the Police and Crime Plan.

13. Changes in Legislation or other Legal Considerations

13.1 The Commissioner publishes a horizon scanning briefing on a fortnightly basis which is widely accessed by OPCC, policing and other partner agencies nationally. The briefing captures information from a wide range of sources including emerging legislation, government publications, audits and inspections and significant consultations, statistics and research findings in order to help inform local strategic planning and decision making. The briefings can be accessed via the Commissioner's website^J.

14. Details of outcome of consultation

14.1 The Chief Constable has been sent a copy of this report.

15. Appendices

- A. Nottinghamshire Performance and Insight Report - Quarter 4 - 2019/20
- B. Finance Revenue Budget Position for Q4 2019/20 as at March 2020: Paper presented to Strategic Resources and Performance Board on 14 May
- C. Finance Capital Budget Position for Q4 2019/20 as at March 2020: Paper presented to Strategic Resources and Performance Board on 14 May
- D. Forward Plan of Key Decisions for the OPCC and the Force

^J <http://www.nottinghamshire.pcc.police.uk/Public-Information/Horizon-Scanning/Horizon-Scanning.aspx>

16. Background Papers (relevant for Police and Crime Panel Only)

- [Police and Crime Plan 2018-2021](#)

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NOTTINGHAMSHIRE POLICE AND CRIME PLAN PERFORMANCE AND INSIGHT REPORT 2019/20



QUARTER 4: PERFORMANCE TO MARCH 2020

Guidance notes:

1. The following performance indicators are taken from the Police and Crime Commissioner's (PCC) plan 2018-21. The information is structured according to the four strategic priority themes.
2. Wherever possible, performance information is provided for a 12 month rolling period compared to the equivalent 12 months of the previous year, in order to provide an indication of trend. Where information provided is for an alternative period this is stated.
3. Additional insight is included in the report in order to provide context in relation to performance exceptions only.
4. Data sources for each indicator are specified at Appendix 1, including any information supplied outside of the Nottinghamshire Police Management Information team.
5. Amendments and additions have been added to this edition of the P&I report, in line with the revised Police and Crime Plan Strategic Framework (2018-21)

Performance exceptions:

Performance exceptions, both positive and negative, are indicated within the report by the following markers:-

-  Positive exception: Significant improvement in latest quarter, or improving trend over three successive quarters
-  Negative exception: Significant deterioration in latest quarter, or deteriorating trend over three successive quarters

Summary of Key Performance Headlines and Exceptions

Theme 1: Protecting Vulnerable People from Harm – Pages 3 to 4

- Nottinghamshire Police was assessed by HMICFRS as ‘GOOD’ at Protecting Vulnerable People as part of the 2019 PEEL inspections.
- Safeguarding referrals continue to show marked increases each quarter, largely due to improved training and better Partnership working.
- Missing Persons Reports have seen progressive reductions each yearly quarter (see Appendix A, points 1A.2 and 1A.3 for further insight).
- Recorded Modern Slavery offences saw a marked increase in 2019/20 (+146.8%) partly due to the dedicated team and on-going training & awareness raising.
- Police recorded Child Sexual Exploitation (CSE) offences have seen steady reductions over the last two years.

Theme 2: Helping and Supporting Victims – Pages 5 to 6

- The proportion of domestic abuse-related crimes that are repeats increased by 1.0% point in 2019/20, while overall cases recorded increased by 6.0%
- There are indications that activity to address a decline in domestic abuse survivor satisfaction rates during 2019/20 is having a positive impact.
- Positive outcomes rates for Serious Sexual Offences (SSO) continue to decline following increases in disclosure and third party reporting.
- The absolute volume of positive outcomes for serious sexual offences, by contrast, remains relatively stable.
- ‘Cope and recover’ outcomes relating to PCC commissioned victim services will be formally reported to the Ministry of Justice in May 2020.

Theme 3: Tackling Crime and Anti-social Behaviour – Pages 7 to 10

- Victim-based crime has been falling over the last two years, primarily due to reductions urban areas. Victim based crime in rural areas has increased.
- Average crime severity (ONS Crime severity scores) have progressively reduced force wide over the last two years, indicating reductions in crime harm.
- 2019/20 saw a 13.6% reduction in the volume of knife crime recorded by Nottinghamshire Police
- Levels of police recorded alcohol-related violence and ASB have seen progressive reductions over the last two years.
- Offenders successfully removed from the IOM scheme since January 2016 achieved an average reduction in reoffending risk of 73.9%

Theme 4: Transforming Services and Delivering Quality Policing – Pages 11 to 13

- The proportion of residents reporting positive perceptions of the police continued to increase during 2019/20.
- Calls to the 999 emergency service increased steadily during 2019/20 reflecting national trends. Despite this, abandonment rates remain low.
- Professional Standards Department (PSD) has seen deterioration in the timeliness of complaint resolution.
- Police Officer sickness rates increased by 8% in 2019/20, with stress / mental health issues remaining the primary category of sickness.
- Work continues to resolve issues in reporting response & NCRS compliance data following migration to new command & control system in January

Theme 1: Protecting Vulnerable People from Harm

Theme 1A: More Vulnerable People Safeguarded and Protected

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
1A.1	Adult and Child Safeguarding Referrals	Increase	5,533	5,837	6,401	6,739	7,056	+27.5%	+1,523
1A.2	Missing persons	Monitor	3,426	3,242	3,153	2,964	2,895	-15.5%	-531
1A.3	Missing: No apparent risk	Monitor	3,038	3,094	3,016	3,008	3,103	+2.2%	+65
1A.4	Mental health-related incidents	Monitor	18,718	18,708	18,456	18,416	18,818	+0.5%	+100

Safeguarding Referrals

Overall safeguarding referrals continued to increase in Nottinghamshire in 2019/20, reaching a new peak in January 2020. Overall referrals increased by 27.5% during the year.

This positive trend provides the force and partner agencies with confidence that improvements are being made in the identification and recording of safeguarding concerns, enabling agencies to take appropriate safeguarding actions to minimise the risk of harm. Improved training and better Partnership working in relation to CSE, PPNs and Knife crime are believed to have impacted upon this positive trend.

Missing Person Reports

Missing Person reports have been in decline since May 2018 following force investment in a dedicated Missing Team to work collaboratively on safeguarding issues. These reductions, which totalled 15.5% in 2019/20 have bucked rising trends seen among other police forces and are estimated to have equated to savings of around £1.3 million over the last two years. Monthly missing person reports have fallen from 286 to 241 over the last year and are expected to stabilise over the next four years subject to the impact of social, economic, organisational and environmental factors.

Reports of 'Missing with no apparent risk' (formerly Absent Persons Reports) increased sharply during February and March 2020 – reaching the highest monthly rate (302) since July 2018. Public anxiety linked to the spread of the COVID-19 pandemic is likely to have impacted upon reporting during this period.

Mental Health-Related Incidents

The last 12 months have seen a monthly average of 1,568 police recorded mental health reports, which is comparable to the previous year monthly average of 1,560. Police recorded mental health incidents had been in decline since Summer 2019, but saw a marked increase during the latest quarter. This will be closely monitored over the coming months. The overall number of mental health-related incidents recorded by police increased by a marginal 0.5% during 2019/20.

Theme 1: Protecting Vulnerable People from Harm

Theme 1B: Improved Response to Serious and Emerging Threats

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
1B.1	Fraud Offences	Monitor	3,076	3,076	3,049	3,006	3,013	-2.1%	-63
1B.2	Online Crime	Monitor	3,589	3,551	3,469	3,556	3,641	+1.5%	+52
1B.3	Drug Trafficking and Supply Offences	Monitor	807	848	897	947	908	+12.5%	+101
1B.4	Police recorded Child Sexual Exploitation	Monitor	659	588	575	560	525	-20.3%	-134
1B.5	Police recorded Modern Slavery offences	Increase	47	53	73	102	116	+146.8%	+69

Modern Slavery

2019/20 saw a significant increase (+146%) in police recorded modern slavery offences. This positive trend largely reflects on-going training and proactivity among officers and an increased awareness of the nature, risk, legislation and signs of slavery. The force has a dedicated Modern Slavery and County Lines Team who are available to offer advice and assistance to frontline officers. The force continues to take a proactive approach to identifying and tackling modern slavery - seeking out offences, ensuring survivors are protected and that offenders are brought to justice.

Fraud offences and online crime

Fraud offences and online crime continue to represent a significant challenge to the police and represent a growing demand on police resources

Child Sexual Exploitation

There are no definitive factors that can be evidenced to explain the reduction in CSE. However, a number of considerations can be given to provide possible context for the reduction:-

- Previously, CSE was a force priority area and heavily advertised; more recently CCE (Child Criminal Exploitation) has become the priority and some crimes may now be recorded as this.
- Notts has recently seen an uplift in the recruitment of new officers; there may be issues with their training and understanding of crimes linked to CSE and the use of the correct flags.
- There has been increased education and advertisement about CSE in the public domain; this could have had the potential to put some offenders off or, has made them smarter in their offending so that crimes are becoming better hidden.

Drug Trafficking and Supply Offences

The continued increase in drug trafficking and supply offences is largely attributed to on-going operations such as Op Reacher. From January to March 2020, there have been 13 individual drugs seizures and 40 vehicles seized for no insurance/licence. The continued upturn in levels is particularly positive in light of there being only 1 PC and 1 PCSO on the Bestwood Reacher Team for a three week period.

The Op Reacher Teams are reporting that even with COVID-19 related lockdown being implemented in mid-March, the enforcement action in relation to Fail to Stops, Vehicle Seizures, Drugs and Weapons remains significant.

The teams have also helped to maintain good community relationships with the setting up of 'ReacherRoo' and ReacherEats', helping to deliver hot meals and food care packages via the church and to NHS staff at the City Hospital.

Theme 2: Helping and Supporting Victims

Theme 2A: Improved Reporting and Response to Domestic and Sexual Violence and Abuse

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
2A.1	Police recorded domestic abuse crimes	Monitor	14,259	14,552	14,860	15,124	15,119	+6.0%	+860
2A.2	Domestic abuse repeat victimisation rate	Monitor	33.1%	33.5%	34.4%	34.5%	34.1%	+1.0% pts	n/a
2A.3	Domestic abuse: Positive Outcome Rate	Monitor	14.6%	14.6%	13.8%	13.4%	13.7%	-0.9% pts	n/a
2A.4	% Domestic abuse victims satisfied (overall)	Monitor	92.2%	90.9%	90.0%	88.0%	88.4%*	-3.8% pts	n/a
2A.5	Serious sexual offences: Adult	Monitor	1,489	1,504	1,447	1,466	1,431	-3.9%	-58
2A.6	Serious sexual offences: Child	Monitor	1,401	1,392	1,406	1,387	1,408	+0.5%	+7
2A.7	Sexual Offences: Positive Outcome Rate	Monitor	9.2%	9.4%	8.6%	8.6%	7.8%	-1.4% pts	n/a

Domestic Abuse

The area has seen an increasing trend in reported domestic abuse crime over the last two years due, in part, to improvements in recording and a likely increase in survivor confidence to come forward and seek support from the force and partner agencies. Domestic abuse crimes increased by 6% in the year ending March 2020 compared to the year ending March 2019. The proportion of victims that are repeats has increased marginally during the year.

Levels of satisfaction with the police among survivors of domestic abuse began to reduce between April 2018 and December 2019, largely driven by reductions in satisfaction among victims with being kept informed. The Force devised an audit to review numerous crimes for VCOP compliance in keeping victims informed. This deals with non-compliance through a series of emails and later personal interventions from managers. The most recent survey results saw a 0.4% increase in satisfaction.

* NB: 2-3 month lag on domestic abuse survey reporting. Latest data relates to surveys undertaken in October to December 2019

Sexual Abuse

Adult Serious Sexual Offences saw a small decrease in the year ending March 2020 when compared to the previous 12 months. Child offences saw a small increase of 7 during the same period. The positive outcome rate has fallen by 1.4 percentage points. Latest audited VCOP data for Rape and Serious Sexual offences saw marked improvements in compliance largely driven by the new VCOP audits introduced since December 2019.

VCOP compliance rates for Rape & Serious Sexual offences

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
NORTH	44%	52%	36%	59%	72%	90%
SOUTH	73%	55%	60%	75%	75%	90%

Theme 2: Helping and Supporting Victims

Theme 2B: Victims Receive High Quality and Effective Support Services

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
2B.1	Victims Code of Practice Compliance	Monitor	91.2%	90.4%	90.0%	90.0%	90.4%	-0.8%	n/a
2B.2	Victim Services: Closed Cases	Monitor	2,386	-	3,526	-	TBC May 20	TBC	TBC
2B.3	Improved cope and recover outcomes (all)	Monitor	78.7%	-	80.6%	-	TBC May 20	TBC	TBC
2B.4	% crimes resolved via community resolution	Monitor	10.7%	10.5%	10.7%	10.4%	10.0%	-0.7% pts	n/a

Victims Code of Practice

The Victims Code Of Practice (VCOP) requires that a VCOP assessment be made and recorded for every victim of a crime, and that victim services should be offered as part of this assessment. In order to be VCOP compliant, every victim-based crime should have a completed VCOP recorded on the crime and the officer should record that victim services have been offered. There has been a slight downturn in compliance over the past 12 months when compared to the previous 12 months. This is likely to be associated with additional offences which are now required to be recorded in addition to the primary offence in cases such as harassment and stalking. In these cases, there would not be an expectation for an additional VCOP assessment to be undertaken for these linked offences.

Victim Services

Outcome data relating to PCC commissioned victim services is formally reported to the Ministry of Justice on a six monthly basis. Closed cases and 'cope and recover' outcomes will be updated in May 2020.

Community Resolution

The proportion of crimes resulting in community resolution has remained relatively stable over the previous year.

Theme 3: Tackling Crime and Anti-social Behaviour

Theme 3A: People and communities are safer and feel safer

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
3A.1	Victim-based crime: Total	Monitor	93,262	92,582	92,432	92,076	● 90,797	-2.6%	-2,465
3A.2	Victim-based crime: Rural areas	Monitor	10,766	10,768	10,983	11,388	● 11,406	+6.0%	+640
3A.3	Victim-based crime: Urban areas	Monitor	81,321	80,915	80,463	79,532	● 78,351	-3.7%	-2,970
3A.4	Average Crime Severity: Force-wide	Monitor	170.33	167.99	163.34	163.01	● 159.06	-6.6%	-11.27
3A.5	Average Crime Severity: Priority areas	Monitor	173.49	170.03	165.87	164.22	174.67	+0.7%	+1.18
3A.6	Residents reporting experience of crime	Monitor	19.4%	18.9%	18.1%	18.9%	● 18.0%	-1.4% pts	n/a
3A.7	% residents feeling safe in area by day	Monitor	89.0%	89.1%	89.2%	88.7%	89.2%	+0.2% pts	n/a
3A.8	% residents feeling safe in area after dark	Monitor	59.6%	60.5%	61.1%	61.0%	61.5%	+1.9% pts	n/a
3A.9	% reporting drug use / dealing as an issue	Reduce	47.8	48.1%	48.9%	43.3%	● 42.8%	-5.0% pts	n/a

Police recorded crime

Police recorded crime decreased by 2,465 (-2.6%) offences in the 12 months up to March 2020 when compared to the 12 months to March 2019. The decrease is attributed to the reduction in crime during March 2020; correlating to the impact of Covid-19 on social interaction and lockdown measures. Self-reported experience of crime as per the Police and Crime Survey also reported a 1.4% point reduction during 2019/20, with crime prevalence in the City, in particular falling by 3.7% points. Reductions were largely observed in experience of criminal damage, burglary and vehicle crime. Police recorded crime in rural areas however, increased by 6% during 2019/20, while prevalence of crime in Bassetlaw Newark and Sherwood (as captured by the Police and Crime Survey), increased from 16.4% to 18.8%

Crime Severity

The average severity score of crimes recorded Force wide (based on weightings via the ONS Crime Harm Index) has reduced. Average severity scores have reduced over the Quarterly twelve month comparisons and from the last 12 months compared to the current 12 month period; this indicates a higher volume of offences being committed that have a lower severity value and likewise, an overall reduction in the more severely coded offences.

The 23 Priority Areas subject to enhanced targeted partnership working saw an increase in overall crime severity during the January to March 2020 period. This follows a reducing trend seen throughout 2019. The area of Bilsthorpe, Lowdham and Villages has recorded the highest severity score (222.81) over the past 12 months.

Resident concerns regarding drug use and dealing

Following long term increases, the proportion of residents stating that they would like to see the police and local authorities do more to tackle drug use and dealing in their area began to fall in October 2019. This follows extensive proactive work in communities to tackle drug dealing and serious organised criminality as part of Operation Reacher - which received positive feedback from communities. Despite these improvements, drug use and dealing remains the most significant crime and community safety related concern among respondents to the Police and Crime Survey.

Theme 3: Tackling Crime and Anti-social Behaviour

Theme 3B: Fewer People Commit Crime and offenders are supported to rehabilitate

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
3B.1	Violent knife crime	Monitor	882	838	806	812	● 762	-13.6%	-120
3B.2	Violent knife crime: Positive outcomes	Monitor	31.0%	26.6%	24.7%	22.7%	16.7%	-14.3% pts	n/a
3B.3	Gun crime	Monitor	139	163	153	175	163	+17.3%	+24
3B.4	Possession of weapons offences	Monitor	1,055	1,162	1,221	1,263	1,205	+14.2%	+150
3B.5	Stop and Searches	Monitor	3,070	3,933	4,608	5,405	● 5,487	+78.7%	+2,417
3B.6	Stop and Search: Positive outcomes	Monitor	41.3%	41.8%	42.5%	42.5%	40.4%	-0.9% pts	n/a
3B.7	Alcohol-related violence	Monitor	17.7%	17.4%	16.9%	16.4%	● 16.0%	-1.7% pts	n/a
3B.8	Alcohol-related ASB	Monitor	9.9%	9.5%	9.5%	9.4%	● 8.9%	-1.0% pts	n/a

Violent Knife Crime

There has been a steady reduction in the number of violent Knife Crimes recorded since 2018, with a 13.6% reduction being recorded in 2019/20. The proportion of offences resulting in a positive outcome, however, decreased by 14.3% pts in 2019/20, largely due to a number of unresolved recent cases.

Gun Crime

Police recorded gun crimes rose by 17% in 2019/20 driven, in part, by a series of incidents and discharges linked to two feuding groups in May/June 2019. The majority of significant discharges were linked to known nominals involved in drugs and/or organised crime. Firearms discharges increased by 5% nationally in 2018/19 to the highest levels since NABIS was formed.

Stop Searches

There has been a significant increase in the number of stop searches conducted since January 2018, largely attributable to Operation Reacher. This trend is likely to continue in view of new community teams that were formed in January 2020.

Positive Outcomes improved steadily in 2019, although, the latest year end to March 2020 has seen a small reduction. The increase in activity and upward trend of positive outcomes is primarily associated with targeted intelligence led operations which derive from local commanders identifying a specific crime issue in a given location that can be addressed through on-street proactive policing activity. The force continues to work with communities in our use of these powers.

Possession of Weapons

Police recorded possession of weapons offences increased by 14.2% to March 2020 compared to year ending March 2019; this reflects the continued positive proactive work of Op Reacher and the newly formed community teams in taking more weapons taken off the streets.

Alcohol-related violence and ASB

The force is working to develop an accurate picture of alcohol-related crime via use of an alcohol marker on the Niche crime recording system. The monthly rate has remained stable with Alcohol related violence seeing a steady reduction over the previous two years and Alcohol related ASB also seeing a steady downward trend over the previous two years.

Theme 3: Tackling Crime and Anti-social Behaviour

Theme 3B: Fewer People Commit Crime and offenders are supported to rehabilitate

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
3B.9	IOM: Offenders subject to monitoring	Monitor	282	286	281	302	317	+12.4%	+35
3B.10	IOM: Offenders successfully removed	Monitor	137	117	108	96	78	-43.1%	-59
3B.11	IOM: Reduction in average re-offending risk	Monitor	-39.4%	-44.6%	-44.9%	-45.1%	● -45.3%	+5.9 pts	n/a
3B.12	Youth Justice First Time Entrants: City	Monitor	159	156	154	146	● 140	-12.0%	-19
3B.13	Youth Justice First Time Entrants: County	Monitor	178	158	137	122	● 123	-30.9%	55
3B.14	Crimes with an identified suspect (average)	Monitor	2,703	2,787	2,836	2,897	● 3,048	+12.8%	+345
3B.15	Positive outcomes: All crime	Monitor	14.9%	15.4%	15.5%	15.4%	15.4%	+0.5%	+402
3B.16	Positive outcomes: Victim-based crime	Monitor	11.8%	12.0%	12.0%	11.8%	11.7%	-0.1%	-356

Integrated Offender Management (IOM)

Nottinghamshire is the first scheme to have developed a dynamic monitoring tool capable of measuring the long-term impact of IOM at cohort and individual offender level. The scheme has an active managed cohort (in community or on short term sentence) of 317 individuals. Around 78 individuals have been successfully removed from the scheme over the last year, achieving average reductions in (mid-point) reoffending of 45.3%, and of 74% at the point of exiting the scheme. In addition to daily management of the cohort, the scheme scores every offender who receives two years+ in Notts for IOM consideration and every member of the Knife Crime Risk cohort every three months. In response to the changing profile of risk, the scheme has worked with Operation Reacher to identify offenders and utilise IOM tactics within current covert and overt activities.

DVIOM Scheme

This DVIOM scheme was launched in October 2017 with PCC funding for IDVA's, ensuring that the needs of the DV survivor are threaded through the management tactics used with the perpetrator. The managed offenders within this scheme represent the absolute highest risk and prolific serial DV perpetrators. Performance data from the DVIOM show offenders removed from the cohort displaying a reduction of PPIT risk of 41%. The DV cohort has also seen a 42% drop in Risk of Reoffending Score across the scheme.

Youth Justice – First Time Entrants

For the City, the yearly comparisons (12 months to Mar 19/20) show a 12% reduction in FTE's. The County yearly comparison (12 months to Mar 19/20) saw a 31% reduction in FTE's. The downward trajectory is in line with national trends. The Youth Justice Board highlight these reductions as positive, with more young people being diverted away from the criminal justice system by early intervention and crime prevention projects.

Identified Suspects


The number of Niche crime outcomes with a named suspect has been increasing steadily since April 2018.

Positive Outcomes: All Crime & Victim Based Crime

Positive outcome rates for both All Crime and Victim Based Crime have remained relatively stable.

Theme 3: Tackling Crime and Anti-social Behaviour

Theme 3C: Build Stronger and More Cohesive Communities

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
3C.1	Police recorded hate occurrences	Monitor	2,366	2,352	2,346	2,320	2,351	-0.6%	-15
3C.2	Hate crime repeat victimisation rate	Monitor	16.0%	15.8%	15.3%	14.7%	 14.4%	-1.6% pts	n/a
3C.3	% Hate crime victims satisfied (overall)	Monitor	81.5%	83.0%	84.2%	85.4%	84.0%*	+2.5% pts	n/a
3C.4	% feeling there is a sense of community	Monitor	50.7%	50.8%	51.1%	52.6%	54.0%	-3.3% pts	n/a
3C.5	% feeling different backgrounds get in well	Monitor	53.7%	53.8%	53.1%	53.4%	54.7%	+1% pts	n/a
3C.6	Anti-social Behaviour Incidents	Monitor	32,078	31,870	31,647	31,455	32,137	+0.2%	+59
3C.7	Anti-social Behaviour Incidents: % Repeats	Monitor	28.3%	28.4%	28.4%	28.4%	28.4%	+0.1% pts	n/a
3C.8	Alcohol-related ASB	Monitor	9.9%	9.5%	9.5%	9.4%	8.9%	+1.0 pts	n/a

Hate Crime

Recorded Hate Crime has remained steady over the previous two years. Repeat victims of Hate Crime have seen a gradual decline over the two year period. Victim Satisfaction has remained at around 84% with being 'kept informed' the main area for improvement.

*NB: Please note that Hate Crime survey results are 2-3 months behind real time.

Community Cohesion

Findings from the Police and Crime Survey indicate that the proportion of residents feeling that there is a sense of community in the area where they live (54%) and that people from different backgrounds get on well (55%) has continued to increase steadily over the previous two years.

Anti-social Behaviour

Performance in relation to ASB remains stable, as does the number of repeat victims. Alcohol related ASB has also seen a slight downward trend over the previous year, reducing by 308 incidents in the 12 months to March 2020, when compared with the 12 months to March 2019.

New questions introduced into the PCC's Police and Crime Survey in 2019 will continue to provide a consistent measure of self-reported experience of ASB and its impact in 2020.

Theme 4: Transforming Services and Delivering High Quality Policing

Theme 4A: Further Improve Public Confidence in Policing

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
4A.1	Police are dealing with the issues that matter	Monitor	40.3%	40.3%	40.9%	42.0%	41.7%	+1.4% pts	n/a
4A.2	Residents feeling the Police do a good job	Monitor	46.9%	47.7%	47.9%	49.3%	50.0%	+3.1% pts	n/a
4A.3	Residence reporting confidence in the police	Monitor	53.5%	53.4%	53.6%	54.9%	55.4%	+1.9% pts	n/a
4A.4	% residents satisfied with the police	Monitor	60.5%	59.2%	60.4%	59.2%	58.4%	-2.1% pts	n/a
4A.5	PSD Recorded Complaints	Monitor	1,004	989	988	989	896	-10.5%	-110
4A.6	PSD Recorded Complaints: Timeliness (days)	Monitor	55	55	60	68	73	+32.7%	+18

Public Confidence in the Police

Indicators of public confidence in the police saw steady improvements during 2019/20, with the proportion of residents feeling that they had confidence in the police rising from 53% to 55% and the proportion feeling that the police were 'doing a good job' rising from 47% to 50%. These trends have been largely driven by improvements in Nottingham City, where around 59% reported having confidence in the police and 56% felt that the police were 'doing a good job'. Furthermore, of the 26% of survey respondents that had contact with the police over the previous year, 58% said that they were very or fairly satisfied with the service they received, compared to 25% that were dissatisfied.



PSD Recorded Complaints: Timeliness

The average timeliness for the resolution of PSD complaints has risen from 55 days in the year to March 2019 to 73 days in the year to March 2020. Several factors have contributed to this increase, which include:-

- Data cleansing of information recorded on Centurion - with outstanding complaints being chased for completion. This has skewed the data.
- Rotation and abstraction of the dedicated staff who deal with complaints by way of local resolution. This has also contributed to deteriorations in timeliness.

Theme 4: Transforming Services and Delivering High Quality Policing

Theme 4B: Achieving Value for Money – Budget and Workforce

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
4B.1	Spend vs Budget: Revenue	+/-0	+£0.8m overspend	-	-	+£0.5m overspend	Pending	-	-
4B.2	Spend vs Budget: Capital	+/-0	-£8.4m underspend	-	-£0.3m underspend	-£0.2m underspend	Pending	-	-
4B.3	Revenue Efficiencies Against Plan	£3.3m	£2.4m	-	-	£2.2m	Pending	-	-
4B.4	Staffing vs Establishment: Officers	Monitor	99.8% 1,936/1,940	99.7% 1,943/1,950	98.9% 1,939/1,960	98.2% 1,935/1,970	 101.34% 1,980/2,006	+1.5% pts	n/a
4B.5	Staffing vs Establishment: Staff	Monitor	97.5% 1,108/1,150	97.0% 1,115/1,151	96.9% 1,157/1,123	97.0% 1,166/1,131	98.35% 1,119/1,138	+0.8% pts	n/a
4B.6	Staffing vs Establishment: PCSOs	Monitor	91.6% 183/200	90.3% 181/200	87.7% 175/200	84.6% 169/200	 75.53% 151/200	-16.1% pts	n/a
4B.7	Days lost to Sickness: Officers	Monitor	19,176	19,710	20,311	20,733	20,718	+8.0%	+1,542
4B.8	Days lost to Sickness: Staff & PCSOs	Monitor	14,552	14,384	14,521	14,225	14,426	-0.9%	-126

Budget vs Spend: Revenue/Capital

Quarter 4 figures to end of March 2020 will be available after presentation at Force Executive Board on 4th May 2020.

Staffing: Officers / Staff / PCSOs

Police Officer staffing levels have seen a positive increase against target in the year end to March 2020. Police staffing levels versus establishment have remained relatively stable this period. PCSOs staffing levels have continued to fall this period against the establishment target of 200.

Sickness: Officers / Staff & PCSOs

Police Officers have seen a steady increase in the number of sickness days over the past two years, with an 8.0% increase in the 12 months to March 2020 when compared to the previous year. The primary reasons for sickness are 'psychological disorders' which account for between 25%-38% of sickness. Police Staff (incl. PCSOs) have seen a small reduction of 0.9% for the same comparable period.

Theme 4: Transforming Services and Delivering High Quality Policing

Theme 4C: Achieving Value for Money – Demand Management

		Aim	12 months to Mar 2019	12 months to Jun 2019	12 months to Sep 2019	12 months to Dec 2019	12 months to Mar 2020	Change over last year	
								%	Actual
4C.1	Calls for Service: 999	Monitor	185,979	186,229	189,325	190,968	● 195,050	+4.9%	+9,071
4C.2	Abandoned Call rate: 999	Monitor	0.109%	0.076%	0.057%	0.111%	0.515%	+406% pts	n/a
4C.3	Calls for Service: 101	Monitor	432,323	417,705	406,989	400,047	388,671	-10.1%	-43,652
4C.4	Abandoned Call rate: 101	Monitor	5.1%	3.5%	2.0%	2.1%	5.1%	0% pts	n/a
4C.5	Response times: Grade 1 Urban	Monitor	77.5%	77.9%	78.7%	79.3%	-	-	-
4C.6	Response times: Grade 1 Rural	Monitor	74.9%	74.6%	74.6%	74.2%	-	-	-
4C.7	Response times: Grade 2	Monitor	50.4%	50.9%	52.1%	52.5%	-	-	-
4C.8	Compliance with NCRS	Monitor	94.0%	94.0%	94.0%	94.0%	94%-96%*	0	0

Calls for Service: 999 and 101

999 calls have seen successive increases over the last two years. While this has been flagged as a negative exception, it has been recognised as a national trend. Abandoned call rates for 999 remain extremely low. 101 calls have seen successive decreases over the last two years, mainly attributable to the cost of using the service and the Public reluctance to incur a charge. However, the last yearly quarter figure to the end of March 2020 has seen an increase in the number of 101 abandoned calls. Of note, the increase in volume of abandoned 999 and 101 calls is predominantly from January to March 2020; this could be reflective of the new SAFE system introduced and Control Room learning and usage.

Response Times within Target

Response times for the latest full year to March 2020 have been affected by the introduction of SAFE and are not available at this time.

Compliance with NCRS

*An estimated compliance range has been given for this period due to on-going issues with the Forces new Command and Control system. This was introduced in January 2020 and is still not fully embedded. Consequently the monitoring of National Crime Recording Compliance and Business Objects reporting processes have been affected. The issues above have been further compounded by the Covid-19 crisis, and it is unsure when reliable NCRS compliance reporting will resume.

APPENDIX A

ECINS Update

A training plan has been created to ensure that there is clear guidance on basic ECINS use as well as how to maintain the knife crime cohort, how to create a problem solving plan and how to make a referral to a Complex Case Panel (or local equivalent). NFRS agreed to provide training to each County NPI as well as two super-users per NPI area. This would be 'train the trainer' delivery to enable them to cascade the training to their teams. The training package addressed the issues identified from the ECINS audit and was scheduled for delivery April to June 2020 – this unfortunately, has had to be cancelled.

The creation of short 'how to' videos has also been implemented, these will be stored on the Neighbourhood portals. Any that are relevant to partners will also be shared with them to bring about corporate usage.

In relation to building confidence in the system among users and potential users, Notts has the most successful year since the start of the project.

The primary driver for this being the city MARAC process moving onto E-CINS, this has necessitated many additional agencies meaningfully interacting with the system successfully for a purpose that already existed and had a need for a system such as E-CINS to host it. This project caused partners, such as those in the health sector, who had previously been reluctant to engage with E-CINS, to adopt the system, see the benefits and then envisage further uses. Work is underway to share that process across the county.

Nottinghamshire County Council is also now making moves to engage which will likely see a significant change in the County as the many processes to which they contribute to that were previously in the queue to transition to ECINs (pending County Council movement) can now start to transfer.

ECINs was recently used to build a case for a recent successful Murder prosecution and a publicity piece for press release is in the pipeline.

Appendix B: Revenue Report presented to Strategic Resources & Performance

For Information Only	
Public/Non Public*	Public
Report to:	Strategic Resources & Performance
Date of Meeting:	14th May 2020
Report of:	Mark Kimberley
Report Author:	Tracey Morris
E-mail:	tracey.morris@Nottinghamshire.pnn.police.uk
Other Contacts:	Mark Kimberley
Agenda Item:	

Revenue Report for Period 12; Quarter 4 2019/20 (Provisional Outturn)

1. Purpose of the Report

- 1.1 The purpose of this report is to provide an update on the financial outturn position for revenue as at 31st March 2020 (Period 12, Quarter 4).

2. Recommendations

2.1 Recommendation 1

It is recommended that the contents of the report and virements approved under delegated arrangements for Period 12 2020 shown in Appendix B are noted.

2.2 Recommendation 2

That the Police and Crime Commissioner approve the virements of greater than £100k which have been recommended by the Chief Constable as set out in Appendix C. These virements will be reflected in the outturn position once fully approved. There are none in this period.

2.3 Recommendation 3

That the Police and Crime Commissioner note the overspend position as set out in Appendix D.

2.4 Background

The net revenue budget for 2019/20 is £206,283k. This is split between the Force £201,308k and the Office of the Police and Crime Commissioner (OPCC) £4,975k.

Finance in conjunction with the organisation has continued to review the outturn position. At the end of March 2020 the year end outturn is £206,375k, which represents an over spend of £92k against the budget, a reduction of £299k against Period 10. There were no reports for Period 11. Please also refer to section 8 of this report which identifies risk issues in respect of this report.

3. Reasons for Recommendations

- 3.1 To update the Chief Officer Team and the Office of the PCC on the Force's projected outturn position for 2019/20 and also to comply with good financial management and Financial Regulations.

4. Summary of Key Points

Executive Summary

- 4.1 The final review of revenue expenditure has resulted in an over spend in the Force budget of £92k; and an on budget position within the OPCC.

The main driver for the variance between that reported in P10 and year end is due to COVID-19 issues a number of orders were placed with suppliers, with all good intention of delivery occurring before the end of the financial year, this in some circumstances did not happen, this will impact on budget pressures in 2020/21 when these deliveries will now take place.

Monitoring has been problematic throughout the year as has been reported. It should be noted that outturn monitoring in relation to all pay has been completed, however payroll and general ledger continue to be out of balance at the present time, inaccuracies between departments are also irreconcilable and inconsistent, however this remains unresolved at year end.

The table below shows the Force provisional outturn (including externally funded and seconded officers/staff) variances against the 2019/20 budget plus approved virements (revised budget) as at the end of March 2020.

Variances greater than £50k are explained in more detail within section 4 of this report, unless there is no movement between previous reported variance and this month's variance.

Data explaining the variance between original budget and revised budget can be found in Appendix A. Data explaining the virements can be found in Appendix B and Appendix C.

Nottinghamshire Police Group Position as at the end of March 2020, by Department.

Over spends are shown as + numbers, whilst under spends are shown as () numbers. No adjustments have been made for rounding.

	Revised Budget £'000	19/20 Actuals	FO-RB Variance £'000
Local Policing			
County	43,196	42,129	(1,067)
City	29,424	30,652	1,228
Contact Management	16,166	15,491	(675)
	88,786	88,272	(514)
Crime & Operational Services			
Public Protection	12,501	12,488	(13)
Operational Support	10,225	10,827	602
Intelligence	9,141	8,238	(903)
Serious & Organised Crime	7,428	6,791	(638)
Archive & Exhibits	1,115	1,085	(30)
Other	255	516	262
	40,665	39,945	(720)
Corporate Services			
Technical Accounting	12,343	13,492	1,149
Information Services	11,622	11,236	(387)
Estates	6,235	7,646	1,411
Fleet	3,246	3,556	310
People Services	1,781	1,910	129
PSD	1,575	1,367	(208)
Futures Board	789	427	(362)
Command	1,278	1,406	128
Corporate Development	1,121	898	(222)
Corporate Communications	843	647	(196)
Finance	691	769	78
Information Management	531	432	(99)
Other smaller budget departments	215	258	42
	42,271	44,043	1,772
Collaboration			
EMSOU Operations	13,472	12,596	(877)
EMCJS	9,071	9,783	712
EMSOU Services	4,175	4,328	153
MFSS	2,567	2,467	(100)
ESN	186	230	44
EMSCU	153	190	37
	29,624	29,593	(31)
Home Office Grants & Partnerships			
Knife Crime	0	173	173
ARV Uplift	0	(118)	(118)
Cyber Crime	0	(0)	(0)
Op Uplift	0	(507)	(507)
Externally Funded Projects	(38)	0	38
	(38)	(453)	(415)
Force Total	201,308	201,400	92
OPCC	4,975	4,975	0
Group Total	206,283	206,375	92

4.2 Local Policing – under spend (£514k) a reduction of £1,317k on P10 figures.

The reduction in under spend reflects the on-going issue of miscoding's relating to pay and the year end reconciliation for CNPS where balances are transferred to reserves at the end of the financial year.

4.3 Crime and Operational Services – under spend (£720k) an increase of £287k on P10 figures.

The increase in under spend reflects the on-going issue of miscoding's relating to pay. Accruals have also been created to account for the overdue ARV income from 2018/19 of £411k, the forces share of ARV income from 2016/17 of £90k and £214k in respect of Optik income from EMOpSS; this has been off-set with a cost of £217k in relation to the disaggregation of EMOpSS.

4.4 Corporate Services – over spend £1,772k an increase of £375k on P10.

4.4.1 Technical Accounting – over spend £1,149k an increase of £405k.

This change reflects re-coding on pay and an increase in transfers to reserves of £378k.

4.4.2 Estates – over spend £1,411k an increase of £369k

The cost of uniform for new officers has been accrued this month and an increase in the provision for dilapidation costs reflecting the rise in inflation when these works are required to be carried out.

4.4.3 PSD – Under spend (£208k) an increase of £164k.

This change reflects re-coding on pay.

4.5 Collaboration and Partnerships – under spend (£31k) a reduction of £427k

4.5.1 EMSOU Operations under spend (£877k) a reduction of £882k

This change reflects re-coding on pay.

4.5.2 EMCJS – over spend £712k an increase of £840k

This change reflects re-coding on pay.

4.5.3 MFSS – under spend (£100k), a reduction of £439k

The change in position reflects the release of provision for unexpected costs and a lower charge for GEN2 than was expected.

4.6 OPCC – on budget

The Office of the PCC expenditure was in line with predictions at the start of the year. During the year it was able to recharge some salary costs to grant claims resulting in an overall underspend of £0.083m at year end. Similarly some of the small grants awarded by the PCC were allocated towards grants received from Government departments, enabling the PCC to contribute to more local requests in the future.

In total £1.213m was under spent against the grants and commissioning budget for a variety of reasons such as: partners under spending against grant delivery plans, income received in advance relating to expenditure in 20/21 and unallocated budgets where projects had not been proposed to fully utilise the budget during the year.

The under spends from above will be transferred to reserves for use in future years.

4.7 Grant Funding

This section of the report shows grant funded projects for 2019/20. The use of grant to match expenditure in the outturn figures are shown as income in the tables reported under item 4.1 the detail of which is shown below.

4.7.1 Op Scorpion – Grant £1,540k

No change from last month's report. The project is on track and returns are on time to the Home Office. Although the grant has been maximised, indeed the forces core budget has supported this initiative the outturn is less than that previously reported this is due to the supply of ANPR cameras and fingerprint scanners being delayed due to COVID-19.

Home Office Knife Crime Surge Grant	Core £'000	New £'000	Total Grant £'000	Outturn £'000	Balance £'000
Location targeting: prevention & enforcement in hotspot areas	124	258	382	605	(223)
Individual targeting: intelligence & targeted activity	34	155	188	143	45
Investigative response	471	210	681	873	(192)
Equipment & technology	0	289	289	254	35
	629	911	1,540	1,875	(335)

4.7.2 ARV Uplift – Grant £263k

The variance in outturn of £31k was allocated to Mobile ANPR; this did not go ahead due to factory closure as a result of COVID-19 issues. The purchase will be made through capital in 2020/21.

Home Office ARV Uplift Funding Grant	Core £'000	New £'000	Total Grant £'000	Outturn £'000	Balance £'000
RAPT, TST, TAPT related overtime & staffing	236	(181)	55	55	0
Armoury Improvement		52	52	52	0
Glock 17 Gen 5 Pistol Set		6	6	6	0
New Shields		10	10	10	0
Mobile ANPR		34	34	3	31
Taser Uplift		33	33	33	0
1 x duty planning staff	27		27	27	0
Targetry proposals		26	26	26	0
Method of entry rig and shelter		20	20	20	0
	263	0	263	232	31

4.7.3 Cyber Crime – Grant £160k an increase of £3k.

Region has confirmed a small increase in the grant allowance, which we have utilised against employee costs. The full grant amount has been claimed.

Home Office Cyber Crime Grant	Core	New	Total Grant	Outturn	Balance
	£'000	£'000	£'000	£'000	£'000
Employee costs	99	9	108	112	0
Crypto currency equipment		2	2	2	0
Technology Equipment		20	20	22	0
Travel & accommodation for Cyber Team		10	10	5	0
Phase 3 Equipment Allocation		20	20	20	0
	99	61	160	160	0

4.8 Efficiencies

The 2019/20 efficiency target in order to achieve a balanced budget is £3,300k as per the table below:

Efficiencies Target for 2019/20				
		Target £'000	Outturn £'000	Variance £'000
Pay & Expenses				
	Ongoing staff pay savings	1,500	1,750	250
	Overtime	500	0	(500)
		2,000	1,750	(250)
Non Pay				
	Procurement	300	400	100
	Comms & Computing	300	200	(100)
	Capital Financing	300	250	(50)
	Supplies & Services	200	200	0
	Income	200	350	150
		1,300	1,400	100
Total Savings		3,300	3,150	(150)

Savings targets/achievements are captured in the outturn summary at 4.1.

Finance has constantly reviewed all efficiency targets with the organisation to identify any possible risks or opportunities to delivering the yearend target.

5 Financial Implications and Budget Provision

- 5.1 The financial information relating to this item is contained within item 4.1 and Appendix A.

6 Human Resources Implications

6.1 There are no immediate Human Resource implications arising from this report.

7 Equality Implications

7.1 There are no equality implications arising from this report.

8 Risk Management

8.1 Monitoring has been problematic and errors in the data continue to be reported. It should be noted that outturn monitoring in relation to pay has not been resolved at year end. Payroll and general ledger reporting continue to be out of balance. You will have noticed within section 4 of this report request referrals to on-going issue of miscoding's relating to pay.

9 Policy Implications and links to the Police and Crime Plan Priorities

9.1 There are no policy implications arising from this report.

10 Changes in Legislation or other Legal Considerations

10.1 There are no changes in legislation or other legal considerations that are relevant to this report.

11 Details of outcome of consultation

11.1 The figures included in this report are presented to the Force Executive Board on a monthly basis.

12. Appendices

12.1 Appendix A - Revenue Report to March 2020 CIPFA format.

12.2 Appendix B - Virements approved under delegated arrangements.

12.3 Appendix C – Virements greater than £100k requiring PCC approval.

12.4 Appendix D - Outturn movements.

13. Background Papers (relevant for Police and Crime Panel Only)

NB: See guidance on public access to meetings and information about meetings for guidance on non-public information and confidential information.

Nottinghamshire Police Group Position as at the end of March 2020, by CIPFA format.

The table shows the original budget and approved virements to represent the revised budget. Over spends are shown as + numbers, whilst under spends are shown as () numbers. No manual adjustments have been made for rounding.

	Budget £'000	Virements £'000	Revised Budget (RB) £'000	19/20 Actuals	FO-RB Variance £'000
Pay & Allowances					
Police Officer	107,907	380	108,287	106,727	(1,561)
Police Staff	43,151	817	43,968	41,954	(2,013)
PCSO	5,723	0	5,723	5,650	(73)
	156,781	1,197	157,978	154,332	(3,647)
Overtime					
Police Officer	4,016	70	4,086	5,764	1,678
Police Staff	743	(3)	740	749	9
PCSO	60	99	159	68	(91)
	4,819	166	4,985	6,582	1,597
Other Employee Expenses					
Medical Retirements	4,929	0	4,929	4,221	(708)
Other Employee Expenses	2,156	18	2,174	2,267	93
	7,085	18	7,103	6,488	(615)
Total Pay & Allowances	168,685	1,382	170,067	167,402	(2,665)
Non Pay					
Collaboration Contributions	10,246	266	10,511	10,905	394
Comms & Computing	8,683	88	8,771	8,871	101
Other Supplies & Services	5,853	208	6,060	5,441	(619)
Premises	5,767	53	5,820	7,307	1,488
Transport	5,652	85	5,738	6,047	310
Capital Financing	4,335	0	4,335	4,381	46
Forensic & Investigative costs	2,090	22	2,112	1,993	(120)
Custody costs & Police Doctor	1,483	(11)	1,472	1,525	53
Partnership Payments	1,312	(181)	1,131	1,540	409
Clothing, Uniform & Laundry	527	2	529	671	142
Income	(13,325)	(1,913)	(15,238)	(14,685)	553
Total Non-Pay	32,623	(1,382)	31,241	33,999	2,757
OPCC	4,975	0	4,975	4,975	0
TOTAL GROUP POSITION	206,283	0	206,283	206,375	92

Nottinghamshire Police Group Position as at the end of March 2020, by Department.

The table shows the original budget and approved virements to represent the revised budget. Over spends are shown as + numbers, whilst under spends are shown as () numbers. No manual adjustments have been made for rounding.

	Budget £'000	Virements £'000	Revised Budget £'000	19/20 Actuals	FO-RB Variance £'000
Local Policing					
County	43,081	116	43,196	42,129	(1,067)
City	29,450	(26)	29,424	30,652	1,228
Contact Management	16,479	(313)	16,166	15,491	(675)
	89,010	(224)	88,786	88,272	(514)
Crime & Operational Services					
Public Protection	12,438	63	12,501	12,488	(13)
Operational Support	10,156	70	10,225	10,827	602
Intelligence	9,191	(51)	9,141	8,238	(903)
Serious & Organised Crime	7,313	115	7,428	6,791	(638)
Archive & Exhibits	1,078	38	1,115	1,085	(30)
Other	(47)	302	255	516	262
	40,129	536	40,665	39,945	(720)
Corporate Services					
Technical Accounting	12,776	(433)	12,343	13,492	1,149
Information Services	11,272	351	11,622	11,236	(387)
Estates	6,235	0	6,235	7,646	1,411
Fleet	2,876	370	3,246	3,556	310
People Services	1,715	66	1,781	1,910	129
PSD	1,635	(61)	1,575	1,367	(208)
Futures Board	1,280	(491)	789	427	(362)
Command	1,235	43	1,278	1,406	128
Corporate Development	1,628	(507)	1,121	898	(222)
Corporate Communications	833	10	843	647	(196)
Finance	671	20	691	769	78
Information Management	0	531	531	432	(99)
Other smaller budget departments	215	0	215	258	42
	42,372	(101)	42,271	44,043	1,772
Collaboration					
EMSOU Operations	13,781	(308)	13,472	12,596	(877)
EMCJS	9,066	5	9,071	9,783	712
EMSOU Services	4,195	(21)	4,175	4,328	153
MFSS	2,418	150	2,567	2,467	(100)
ESN	186	0	186	230	44
EMSCU	153	0	153	190	37
	29,798	(174)	29,624	29,593	(31)
Home Office Grants & Partnerships					
Knife Crime	0	0	0	173	173
ARV Uplift	0	0	0	(118)	(118)
Cyber Crime	0	0	0	(0)	(0)
Op Uplift	0	0	0	(507)	(507)
Externally Funded Projects	(0)	(38)	(38)	0	38
	(0)	(38)	(38)	(453)	(415)
Force Total	201,308	(0)	201,308	201,400	92
OPCC	4,975	0	4,975	4,975	0
Group Total	206,283	(0)	206,283	206,375	92

Virements Period 12 - Approved under delegated arrangements

Expenditure Type	Description	Amount £
Comms & Computing	Purchase of OPTIK app amendment	5,167.55
	Purchase of lap Tops for Major Crime	22,000.00
Custody Costs & Police Doctor	Realignment of Budget for Public Protection	(10,000.00)
Forensic & Investigative Costs	Realignment of Budget for Public Protection	10,000.00
Other Employee Expenses	Business Benefits Course	500.00
Other Supplies & Services	Realignment of Budget for Public Protection	(6,000.00)
Other Supplies & Services	Saving on Operational Equipment within County	(2,000.00)
Pay & Employment Costs	ACC contingency fund used to cover costs of OPTIK app	(5,167.55)
	Saving on Pay within Corporate Services	(22,500.00)
Transport	Realignment of Budget for Public Protection	6,000.00
	Purchase of quad bike trailer as part of safer neighbourhoods	2,000.00
	OVERALL MOVEMENT	-

Virements Period 12 - Requiring PCC approval.

Nothing to report.

Outturn Movements Period 12- 2019/20

Expenditure Type	Description	Amount £
Agency & Contract Services	OPCC year end amendments	(29,601.00)
	MFSS Revised outturn position	(380,000.00)
	Regional Collaboration revised outturn position	62,162.00
	Charge for Disaggregation of EMOpSS off-set with saving on ACRO	188,823.00
		(158,616.00)
Comms & Computing	Transfer to IS Reserve for NEP - National delays -See Technical Accounting	(305,000.00)
	Reduction in cost due to delay in orders due to COVID-19	(119,698.00)
	OPCC year end amendments	65,833.00
	Additional ANPR Cameras off-set by Income	35,000.00
	Various minor changes reflecting year end out-turn.	18,107.00
		(305,758.00)
Employee	Increased costs of assessment centres and employment checks due to uplift in officers	45,832.00
	Accrual for Overtime - reflecting what has been worked, but not paid	368,632.00
	Accrual for Officer Bonus Payments	100,000.00
	Ongoing review of pay & allowances position	206,226.00
	OPCC year end amendments	109,778.00
		830,468.00
Supplies & Services	Various minor changes reflecting year end out-turn.	(42,464.36)
	Updated figures reflecting charges for Forensics, Interpreters and tax liability for Informant payments	(85,827.00)
	Increase insurance contributions to reserves	(200,270.00)
	Reallocation of costs to Departments approved from OPCC/CC Fund	(71,106.00)
	Updated figures for Legal Services	(75,042.00)
	Release of final provision on Futures Board	(298,243.00)
	Additional Operational Equipment for Uplift in officers	(141,076.00)
	CED (conducted energy device) costs transferred to capital	42,270.00
	OPCC year end amendments	742,950.00
		(128,808.36)
Pension	Release of provision against pending ill-health retirement cases.	(300,784.00)
Property Related	Increase in dilapidation provision	304,000.00
	Various changes reflecting utility charges for year end out-turn.	(39,033.00)
	Balance of costs for regionally occupied buildings off-set with income	28,000.00
	Refund of rates	(35,000.00)
	Reduction in charges for leased buildings	(38,000.00)
	OPCC year end amendments	36,634.00
		256,601.00
Transport Related	Various minor changes reflecting year end out-turn.	44,365.00
	Release of provision for anticipated Venson legal costs	(100,000.00)
	Capital correction to Revenue off-set with revenue contribution to capital - See Technical Accounting	(50,000.00)
	OPCC year end amendments	(2,783.00)
		(108,418.00)
Capital Financing	Reversal of Revenue contribution to Capital for FHQ - See Technical Accounting	(750,000.00)
	Updated figures for Interest Paid	(219,974.00)
		(969,974.00)
Technical Accounting	Overall additional Revenue contribution to Capital - FHQ Build	900,000.00

	Revenue contribution to Capital - additional vehicles - See Transport	50,000.00
	Revenue contribution to Capital - IT related equipment	177,738.00
	Year end reconciliation for ARIS	4,019.00
	Transfer to IS Reserve for NEP - National delays -See Comms & Computing	426,945.00
	Provision for Bad Debts	210,000.00
	Transfer from reserves to off-set balances on EF Projects	(279,754.00)
	Insurance Reserve for damage to Operation Vehicles	100,000.00
		1,588,948.00
Income	Various minor changes reflecting year end out-turn.	(79,546.00)
	OPCC year end amendments	(922,810.00)
		(1,002,356.00)
	OVERALL OUTTURN MOVEMENT TO P12	(298,697.36)
	PREVIOUS OUTTURN MOVEMENT	391,124.84
	TOTAL OUTTURN MOVEMENT	92,427.48

Appendix C: Capital Report presented to Strategic Resources & Performance

For Information Only	
Public/Non Public*	
Report to:	Strategic Resources & Performance
Date of Meeting:	14th May 2020
Report of:	Mark Kimberley – CFO
Report Author:	Tracey Morris
E-mail:	Tracey.morris@nottinghamshire.pnn.police.uk
Other Contacts:	Charlotte Radford
Agenda Item:	Strategic Resources & Performance

Capital Report Final Outturn 2019/20

1. Purpose of the Report

- 1.1 The purpose of this report is to provide an update on the financial outturn position for capital as at 31st March 2020 (Period 12, Quarter 4).

2. Recommendations

2.1 Recommendation 1 Outturn Position

That the Police and Crime Commissioner note the final out-turn position as set out in Appendix A.

Recommendation 2 Virement

That the Police and Crime Commissioner note the virement approved by the Chief Constable under delegated powers, being below £100,000, as set out in Appendix B.

Recommendation 3 Slippage

That the Police and Crime Commissioner approve the slippage requests as set out in Appendix C.

2.2 Background

The Capital Programme for 2019/20 to 2023/24 was presented and approved at the Police and Crime Panel Meeting on 7th February 2019.

The current capital budget for 2019/20 is £14,630k. This is calculated as slippage from 2018/19 of £1,470k and new allocations in 2019/20 of £13,160k, this includes an additional £900k approved on decision record 2020.002 in relation to Joint FHQ New Build; £29k on decision record 2020.022 in relation to CED (Conducted Energy Devices) Funding and £50k on decision record 2020.023 in relation to additional vehicle purchases funded from revenue.

Finance in conjunction with project leads and budget holders have continued to review the outturn position (Appendix A). At the end of P12 2019/20 the outturn position is as follows:

Area	Budget £'000	Outturn £'000	Underspend £'000	Slippage £'000
Assets	11,087	4,907	100	6,080
Information Services	3,297	2,919	47	331
Other	246	246	0	-
Total	14,630	8,072	147	6,410

2.3 Actual spend to the end of March 2020 is £8,072k which is a decrease of £305k in comparison to Period 10, due to the prepayment of Body Worn Video equipment.

2.4 Finance has reviewed and supports all requests for slippage.

3. Reasons for Recommendations

3.1 To update the Chief Officer Team and the Office of the PCC on the Force's final outturn position for 2019/20 and also to comply with good financial management and Financial Regulations.

4. Summary of Key Points

4.1 Executive Summary

The number of individual projects has reduced considerably over the last 3 years. Because of this projects are now better controlled, have better ownership and local governance arrangements. Further work has been undertaken to ensure projects are scoped and phased properly to ensure they are deliverable within the financial year meeting the expectations of the force and OPCC.

This year shows a minor total underspend against all projects of £147k, in the main this is due to commercial savings.

A slippage request of £6,410k is recommended;

- £5,200k is against the two new build projects, both multiyear projects, one which has experienced some contractual difficulties causing a delay in progress;
- £496k is due to COVID-19 issues which were totally unavoidable;
- £362k relates to lack of capacity in IS as they delivered their departmental restructure during the year;
- £290k due to contractor availability as a scheme has expanded and
- £63k to combine with new budget in 2020/21 to facilitate greater improvements to the custody suite at Mansfield.

Data explaining the variance between original budget and revised budget can be found in Appendix A. Data explaining the virements can be found in Appendix B. Data recommending slippage requests can be found in Appendix C.

Capital Outturn Position as at the end of March 2020, by Project.

Over spends are shown as + numbers, whilst under spends are shown as () numbers. No manual adjustments have been made for rounding.

Project Name	Revised Budget £'000	Forecast Outturn £'000	Underspend £'000	Slippage to 2020/21 £'000
Estates				
Nottingham Custody Suite	6,430	1,422	0	(5,008)
Building Improvement, Renovation & Conversion Works	1,185	895	(0)	(290)
Hucknall EMAS	674	674	0	0
Custody Improvements	360	297	0	(63)
New HQ Joint Build	1,252	1,060	0	(192)
Northern Property Store	246	246	0	0
Bunkered Fuel Tanks	62	62	0	0
Automatic Gates & Barriers	35	29	(6)	0
Community Rehabilitation Companies Renovations	25	24	(1)	0
West Bridgford Police Station Relocation & Sale	431	174	(93)	(165)
Northern Control Room	386	24	0	(362)
Estates Total	11,087	4,907	(100)	(6,080)
Information Services				
Command & Control	1,771	1,730	(41)	0
Technology Services Refresh & Upgrades	1,315	1,132	(0)	(183)
ANPR Camera Project	157	9	0	(148)
NEP	55	49	(7)	0
SICCS Upgrade	0	0	0	0
IS Total	3,297	2,919	(47)	(331)
Other Projects				
Taser	29	29	0	0
Vehicle & Equipment Replacement	217	217	(0)	0
Other Total	246	246	(0)	0
Overall Total	14,630	8,072	(147)	(6,410)

4.2 Estates – Under spend (£100k) and Slippage (£6,080k)

4.2.1 Nottingham Custody Suite – Slippage request £5,008k

Lack of clarity of information from suppliers and delays in agreeing contract terms and conditions have caused a delay in the progress of this project. This is a multi-year project and overall the project is expected to be delivered on target.

4.2.2 Building Improvement, Renovation & Conversion Works – Slippage request £290k

The slippage is requested to complete works at Ollerton, which due to an additional award to the same contractor for Armoury works, now means that Ollerton will be delayed. Works at Radford Road have developed into a larger project than anticipated which will now include the replacement of windows and roof works which are overdue. Alterations at Mansfield have been delayed due to IS being over committed. Retention monies for FHQ Kennels need to be carried forward as additional drainage works have not been finalised.

4.2.3 Custody Improvement - Slippage request £63k

The slippage is requested for changes to the Mansfield charge desk, CCTV, affray alarm, cell call system and creation of a forensic room,

this will ensure Mansfield will be working to a similar standard as the new Nottingham Custody Suite. A feasibility study is being worked on by estates and more details will be provided later in the year. It is anticipated that this slippage request along with next year's budget allocation will still be insufficient to complete all required works.

4.2.5 New HQ Joint Build – Slippage request £192k

The OPCC approved a decision notice to bring forward budget of £900k in support of early costs for this project; the balance of £192k is requested slippage to support the on-going costs of this multiyear project. A revenue contribution to capital has been completed to fund this earlier than anticipated injection of finances.

4.2.6 West Bridgford Police Station Relocation & Sale – Slippage request £165k

Delays in producing the design work have pushed the project back into 2020/21, which is now caught up in COVID-19 delays.

4.2.7 Northern Control Room – Slippage request £362k

This project has been delayed due to commitments in Information Services. This is as a result of the department not being able to provide resources due to delayed delivery of additional staffing as part of their restructure.

4.3 Information Services – Under spend (£47k) and slippage (£331k)

4.3.1 Technology Services Refresh & Upgrades – Slippage request £183k.

A number of deliveries have been delayed due to COVID-19, hence the request for slippage. Orders have been placed and were scheduled for delivery before the end of the financial year; these are now on hold pending suppliers returning to business.

4.3.2 ANPR Camera Project – Slippage request £148k

The order to Cleartone is currently pending delivery due to COVID-19. Part of this order was to be funded from the ARV Uplift Revenue grant, however as delivery has not taken place the Home Office will not accept the charge against the grant. A virement has been recommended between two other IS projects amounting to £31k to ensure the complete order can be funded from capital. This is not an increase in overall capital requirement.

4.4 Other Projects – on budget

4.4.1 Taser

The force was successful in gaining approval to purchase CED (Conducted Energy Devices) in both 2019/20 and 2020/21; this late approval has been included in the capital programme and will be funded through Home Office grants.

5 Financial Implications and Budget Provision

- 5.1 The financial information relating to this item is contained within item 4.1 and Appendix A.

6 Human Resources Implications

- 6.1 There are no immediate Human Resource implications arising from this report.

7 Equality Implications

- 7.1 There are no equality implications arising from this report.

8 Risk Management

- 8.1 It should be noted that during the financial year, figures recorded within the general ledger have been inaccurate. As we close the year end on our capital accounting the GL figures are now considered to be accurate, this has taken a great deal of time and resources to rectify over the year. It is expected that similar issues will occur in the 2020/21 financial year.

9 Policy Implications and links to the Police and Crime Plan Priorities

- 9.1 There are no policy implications arising from this report.

10 Changes in Legislation or other Legal Considerations

- 10.1 There are no changes in legislation or other legal considerations that are relevant to this report.

11 Details of outcome of consultation

- 11.1 The figures included in this report are presented to the Force Executive Board on a monthly basis.

12. Appendices

- 12.1 Appendix A – Detailed Report to March 2020.
- 12.2 Appendix B – Virements requiring approval.
- 12.3 Appendix C – Projects requiring slippage approval.

13. Background Papers (relevant for Police and Crime Panel Only)

NB

See guidance on public access to meetings and information about meetings for guidance on non-public information and confidential information.

Capital Position as at the end of March 2020.

The table shows the original budget, approved slippage, requested virements and outturn position. Overspends are shown as + numbers, whilst under spends are shown as () numbers. No manual adjustments have been made for rounding.

	Slippage From 2018/19	New Budget 2019/20	In Year Virements	Total Available for Project	Total Actual Spend YTD	Out-turn	Under Spend	Slippage to 2020/21
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Estates								
Nottingham Custody Suite	0	6,430	0	6,430	1,422	1,422	0	(5,008)
Building Improvement, Renovation & Conversion Works	0	1,250	(65)	1,185	895	895	(0)	(290)
Hucknall EMAS	637	26	11	674	674	674	0	0
Custody Improvements	260	100	0	360	297	297	0	(63)
New HQ Joint Build	0	1,252	0	1,252	1,060	1,060	0	(192)
Northern Property Store	168	0	78	246	246	246	0	0
Bunkered Fuel Tanks	76	0	(14)	62	62	62	0	0
Automatic Gates & Barriers	52	0	(17)	35	29	29	(6)	0
Community Rehabilitation Companies Renovations	0	25	0	25	24	24	(1)	0
West Bridgford Police Station Relocation & Sale	0	442	(11)	431	174	174	(93)	(165)
Northern Control Room	0	386	0	386	24	24	0	(362)
	1,193	9,911	(17)	11,087	4,907	4,907	(100)	(6,080)
Information Services								
Command & Control	0	2,000	(229)	1,771	1,730	1,730	(41)	0
Technology Services Refresh & Upgrades	0	1,090	225	1,315	1,132	1,132	(0)	(183)
ANPR Camera Project	106	20	31	157	9	9	0	(148)
NEP	112	0	(57)	55	49	49	(7)	0
SICCS Upgrade	59	0	(59)	0	0	0	0	0
	277	3,110	(90)	3,297	2,919	2,919	(47)	(331)
Other Projects								
Taser	0	29	0	29	29	29	0	0
Vehicle & Equipment Replacement	0	110	107	217	217	217	(0)	0
	0	139	107	246	246	246	(0)	0
Total	1,470	13,160	0	14,630	8,072	8,072	(147)	(6,410)

For completeness at year end the table below shows those projects which carried accrual balances from 2018-19 into 2019-20.

	Slippage From 2018/19 £'000	New Budget 2019/20 £'000	In Year Virements £'000	Total Available for Project £'000	Total Actual Spend YTD £'000	Out-turn £'000	Under Spend £'000	Slippage to 2020/21 £'000
Estates								
Building Management System	0	0	0	0	(0)	0	0	0
Mansfield replace tea points and showers	0	0	0	0	0	0	0	0
Fixed Electrical Works	0	0	0	0	(5)	(5)	(5)	0
Queens Building	0	0	0	0	0	0	0	0
Jubilee House	0	0	0	0	0	0	0	0
Lift Replacement Mansfield Goods	0	0	0	0	(27)	(27)	(27)	0
RAF Newton Improvements	0	0	0	0	(0)	(0)	(0)	0
Mansfield Create Open Space	0	0	0	0	0	0	0	0
Oxclose Lane Lift Replacement	0	0	0	0	0	0	0	0
	0	0	0	0	(32)	(32)	(32)	0
Information Services								
Upgrade Audio Visual Equipment	0	0	0	0	(0)	0	0	0
Sharepoint Portal	0	0	0	0	(2)	(2)	(2)	0
	0	0	0	0	(2)	(2)	(2)	0
Total	0	0	0	0	(34)	(34)	(34)	0
COMBINED TABLES - TOTAL	1,470	13,160	0	14,630	8,038	8,038	(182)	(6,410)

Virements Period 12 – 2019/20

Project	Description	Amount £
Automatic Gates & Barriers	To fund the Drone	-17,000
Vehicle & Equipment Replacement	To fund the Drone	17,000
NEP	To fund Cleartone order for ANPR	-9,000
Technology Services Refresh & Upgrades	To fund Cleartone order for ANPR	-22,000
ANPR Camera Project	To fund Cleartone order for ANPR	31,000
Total		0

Recommendations for Slippage to 2020/21

	Total Available for Project £'000	Total Actual Spend YTD £'000	Out-turn £'000	Under Spend £'000	Slippage to 2020/21 £'000
Estates					
Nottingham Custody Suite	6,430	1,422	1,422	0	(5,008)
Building Improvement, Renovation & Conversion Works	1,185	895	895	(0)	(290)
Custody Improvements	360	297	297	0	(63)
New HQ Joint Build	1,252	1,060	1,060	0	(192)
West Bridgford Police Station Relocation & Sale	431	174	174	(93)	(165)
Northern Control Room	386	24	24	0	(362)
	10,045	3,872	3,872	(93)	(6,080)
Information Services					
Technology Services Refresh & Upgrades	1,315	1,132	1,132	(0)	(183)
ANPR Camera Project	157	9	9	0	(148)
	1,471	1,141	1,141	(0)	(331)
Total	11,516	5,013	5,013	(93)	(6,410)



Nottinghamshire

POLICE & CRIME COMMISSIONER

Decisions of Significant Public Interest: Forward Plan

May 2020

1.0 Business cases						
Ref	Date	Subject	Summary of Decision	Cost (£) <i>Where available</i>	Contact Officer	Report of OPCC / Force

2.0 Contracts (above £250k)						
Ref	Date	Subject	Summary of Decision	Cost (£) <i>Where available</i>	Contact Officer	Report of OPCC / Force
2.1	March 2020	Delivery agreement for Main contractor for New Build Custody Suite	Award via Scape FW	£15.3m	R Adams EMSCU	Force
2.2	March 2020	Northern Control Room Alterations	Direct Award Lindums from FW	>£250k	R Adams EMSCU	Force
2.3	March 2019	Fleet Maintenance Non Slot Vehicles	Procurement & award of contract	>£250K	R Adams EMSCU	Force
2.4	May 2020	HQ New Build Main Contractor	OJEU procurement	£16.5m	R Adams EMSCU	Force
2.5	TBC	HCL – Optik & Biometrics	Contract award / STA	TBC	R Adams EMSCU	Force
2.6	TBC	SVA Hub	OJEU Procurement	TBC	R Adams EMSCU	Force
2.7	TBC	Replacement Servers	Direct award via FW	>£250	R Adams EMSCU	Force
2.8	TBC	Mansfield Custody Suite Improvements	Direct award via FW	TBC	R Adams EMSCU	Force



Nottinghamshire

POLICE & CRIME COMMISSIONER

3.0 Estates, ICT and Asset Strategic Planning

Ref	Date	Subject	Summary of Decision	Cost (£) <i>Where available</i>	Contact Officer	Report of OPCC / Force
3.1	TBC	Replacement SARC	Proposal to replace the existing adult SARC with new, more suitable premises	Business Case in course of preparation	DCI Clare Dean and Tim Wendels, Estates and Facilities	Force/OPCC
3.2	TBC	Neighbourhood Offices	Consider the outcome of consultation on the future of Neighbourhood Offices	TBC	Tim Wendels, Estates and Facilities	Force
3.3	December	Replacement body-worn video cameras	OPCC will already be aware as Charlie Radford has signed off the spend, but we are likely to commit to a spend of in excess of £900k for replacement body-worn video cameras this month (December) in order to take advantage of a significant discount offered by the supplier (Reveal Media) for buying them all up front	Excess of £900k	Supt Ted Antill	Force
3.4	Present – 6 months	National Enabling Programmes	National Enabling Programmes – the DCC has agreed a 6 month pause on this project in order to free up IS resources for other, more critical work. This will also give time for vacancies to be recruited to in the new IS structure and in the business change role(s) in corporate development.	-	Supt Ted Antill	Force



Nottinghamshire

POLICE & CRIME COMMISSIONER

4.0 Workforce Plan and Recruitment Strategies						
Ref	Date	Subject	Summary of Decision	Cost (£) <i>Where available</i>	Contact Officer	Report of OPCC / Force
<p>Operation Uplift – the national initiative from the government to increase officer numbers by 20,000. The largest officer recruitment in modern times. Nottinghamshire Police is in a healthy position with its recruitment pipeline allowing us to move swiftly to accommodate the additional officers. Our allocation is confirmed as 107 additional officers in the next financial year. Our initial uplift plans have been revised with our intakes adjusted following careful consideration relating to the funding received.</p> <p>The force has received significant interest from transferees and transferred scores and we have taken on a number of both within the agreed funding parameters.</p> <p>The recent recruitment followed a number of positive action events and the force received 147 external applicants comprising of 44.22% female and 21.09% BME applicants, internally the force received 25 applications 56% female and 8% BME.</p> <p>Additional costs are to be expected in addition to the recruitment of officers. For example additional assessment centre, OHU and biometric costs. Work is being undertaken at pace to both secure the relevant services and clarify costs required.</p> <p>Increased officer numbers will create opportunities for police staff roles around the Force, particularly PCSO and Control Room roles. PCSO course is planned for early in the new year.</p>						

5.0 Strategic Issues including Finance						
Ref	Date	Subject	Summary of Decision	Cost (£) <i>Where available</i>	Contact Officer	Report of OPCC / Force
5.1	September 2019	Routine monthly monitoring reports in respect of capital and Revenue expenditure'	Approval of viraments and additional budget		Mark Kimberley	Force
5.2	February 2020	Setting a precept and approving the annual capital and revenue budgets and supporting financial strategies	Band D precept amount set		Charlie Radford	OPCC



Nottinghamshire POLICE & CRIME COMMISSIONER

5.3	March 2020	Operation Uplift Additional Grant	Allocation of funding	£3 million	Mark Kimberley	Force
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6.0 Other OPCC Commissioning

Ref	Date	Subject	Summary of Decision	Cost (£) <i>Where available</i>	Contact Officer	Report of OPCC / Force
6.1	January 2020	County domestic abuse support services	Award of contract (procurement managed by County Council as lead commissioner)	£1.4m	Nicola Wade	OPCC
6.2	February 2020	6 month extension of interim sexual violence counselling contracts	Direct Award of 4 interim contracts	£214k	Nicola Wade	OPCC
6.3	February 2020	Extension of CHISVA contract	Contract extension detailed in original ITT	>£120k	Nicola Wade	OPCC
6.4	February 2020	Grant awards to Crime and Drugs Partnership and Safer Nottinghamshire Board	Grant award to deliver community safety activity	<£1.4m	Nicola Wade	OPCC
6.5	February 2020	Partnership Agreement with Nottinghamshire Clinical Commissioning Groups	To pay for provision of a mental health nurse in sexual violence support services, support brokerage and personal health budgets (NHSE funded)	<£253k	Nicola Wade	OPCC
6.6	February/March 2020	MARAC support in city	To pay for ongoing additional MARAC support in the city	£80k	Nicola Wade	OPCC
6.7	March 2020	Community Safety Fund and Violence Reduction Unit Grants	Award of small grants to the third sector to deliver activity to deliver the Police and Crime Plan and Violence Reduction Unit objectives.	£350k	Nicola Wade	OPCC
6.8	TBC	Train the Trainer Licences	To deliver Nightlife Crew training	£15k over 3 years	Helen Kane	OPCC



POLICE & CRIME COMMISSIONER

6.9	March 2020	Alcohol Awareness Programme		TBC	Helen Kane	OPCC
6.10	March/April 2020	Potential commissioning of female offender work to be confirmed		<£150k	Dan Howitt	OPCC
6.11	April 2020	Violence Reduction Unit	Response plan and budget allocation and potential commissioning activity included within.	£880,000	Kevin Dennis	OPCC

For Information	
Public	
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23rd June 2020
Report of:	Deputy Chief Constable
Report Author:	Superintendent Leona Scurr
E-mail:	Leona.scurr@nottinghamshire.pnn.police.uk
Other Contacts:	
Agenda Item:	15

*If Non Public, please state under which category number from the guidance in the space provided.

Complaint and Misconduct Investigations

1. Purpose of the Report

- 1.1 To inform the Joint Audit and Scrutiny Panel (JASP) that reform to the police complaints and misconduct legislation commenced on 1st February 2020.
- 1.2 To provide a final report, using data under the former legislation, of how the force compared nationally when dealing with complaints and misconduct matters.

2. Recommendations

- 2.1 It is recommended that the title/purpose of this report be revised by the Head of Professional Standards Directorate (PSD) and the OPCC Chief Executive to ensure scrutiny is provided to those key aspects of the complaints and misconduct system implemented by the 2020 legislation.

3. Reasons for Recommendations

- 3.1 To ensure that the JASP ensures the force and OPCC are compliant in their duty to record and investigate complaints and misconduct matters in accordance with the:
 - Police (Conduct) Regulations 2020
 - Police and Complaint and Misconduct Regulations 2020
 - Independent Office for Police Conduct (IOPC) Statutory Guidance 2020

4. Summary of Key Points

- 4.1 The force has been unable to provide a complete data set for this reporting period due to the change in legislation governing how complaints are recorded and handled. The new legislation listed in 3.1 was implemented on February 1st 2020. It will take up to 6 -12 months to establish a new baseline and provide meaningful reporting thereafter.

- 4.2 Changes to the national complaints database - Centurion, mean that the force will be able to provide more qualitative analysis regarding the type of complaints it receives. The force will be able to report more fully on the individual and organisational learning identified from complaints.

The revised reporting should ensure the legislative changes are delivered by Nottinghamshire Police and the OPCC. The ethos of change is to ensure:

- The definition of a complaint has changed to 'dissatisfaction with the service' in order break the assumption that officers and staff have done something wrong.
- Complaints are handled quickly and at the first point of contact by a new service recovery team to improve customer satisfaction.
- Where a complaint investigation is required it will be done in a reasonable and proportionate manner to improve timeliness.
- Organisational and individual learning will be identified from complaints and implemented for continuous improvements to the service.
- The OPCC will review unresolved complaints. Recommendations from these reviews will be considered by the force.
- The force will promote a learning culture, where practice requiring improvement is identified and dealt with outside of the discipline regime by line managers through a formal reflective practice review process.
- The discipline regime is reserved for serious misconduct where formal disciplinary proceedings are justified.

- 4.3 The Police Complaints Information Bulletin containing data from all forces for 1 April 2019 to 31 December 2019 (Q3 2019/20) can be found at appendix A.

- 4.4 The headlines from this bulletin are as follows:

- In a 12 month period the number of complaints received by the force has remained on average at 80 per month.
- For recording purposes each complaint is broken down into its separate allegations to ensure that all elements of the complaint are adequately addressed. Nottinghamshire Police therefore records more allegations per officer than the national average.
- Nottinghamshire PSD does not have a dedicated appeals officer. This role is performed the senior management team. In the reporting period this reduced by a third therefore affecting the timeliness of appeals being considered. As of February 1st 2020 the OPCC are responsible for considering all unresolved complaints.
- The time taken to resolve complaints by local resolution (no misconduct identified) takes on average 68 days. This is in line with the national average. Under the complaint reforms local resolution no longer exists.

Complaints may now be reasonably and proportionately resolved by service recovery outside of the legislative framework.

- The time taken to deal with complaints within PSD by investigation where misconduct may be apparent takes on average 199 days. This is higher than the national average of 152 days. This was due to a small number of lengthy investigations concluded within the reporting period. With these exceptions removed, more recent data shows that on average it takes Nottinghamshire PSD 92 days to resolve a potential misconduct investigation.
- The highest number of complaints are recorded in the following categories and this is reflected nationally:
 - I. Other neglect failure of duty
 - II. Incivility impoliteness and intolerance
- The categorisation of complaints prior to February 2020 was limited, meaning a large proportion of complaints were bulked into the first category. The majority of these complaints relate to dissatisfaction with how disputes and cross allegations are resolved.

4.5 The following areas of organisational level learning have been addressed in the reporting period:

- Revision of the guidance to staff on dealing with trespass and unlawful encampments.
- Guidance on handling property recovered during coronial inquiries.
- Police powers when attending incidents involving bailiffs.
- The requirements for staff to complete a use of force form every time force is used on a member of the public.

5. Financial Implications and Budget Provision

5.1 There are no financial implications arising from this report.

6. Human Resources Implications

6.1 There are no Human Resources implications arising from this report.

7. Equality Implications

7.1 Equality data is recorded in relation to recording, compliance and monitoring of complaints and misconduct matters. The Head of professional Standards provides a quarterly report to the Equality Diversity and Human Rights Board chaired by the Chief Constable.

8. Risk Management

- 8.1 Any risks associated with the recording and compliance of complaints and misconduct are reported on an exception basis to the Force Organisational, Risk, and Learning Board chaired by the Deputy Chief Constable.

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

- 9.1 The recording and monitoring of complaints and misconduct matters is linked with the Police and Crime Plan Priority, Transforming Services and Delivering Quality Policing.

10. Changes in Legislation or other Legal Considerations

- 10.1 There are no changes in legislation in relation to this report.

11. Details of outcome of consultation

- 11.1 There has been no consultation in relation to this report as it is an update for the JASP.

12. Appendices

- 12.1 The Police Complaints Information Bulletin containing data from all forces for 1 April 2019 to 31 December 2019 (Q3 2019/20) can be found at appendix A.

Table A: Key Indicators

Measure	Year to date actual	Count	Same period last year	MSF average	National result
IOPC appeals upheld					
% IOPC investigation appeals upheld	37%	7	50%	30%	33%
% IOPC local resolution appeals upheld	75%	6	80%	9%	43%
% IOPC non recording appeals upheld	76%	13	67%	41%	41%
% IOPC disapplication appeals upheld	0%	0	0%	16%	9%
% IOPC discontinuance appeals upheld	0%	0	0%	0%	22%
Force appeals upheld and completed					
% force investigation appeals upheld	0%	0	0%	6%	15%
% force local resolution appeals upheld	16%	11	11%	12%	14%
% force disapplication appeals upheld	0%	0	17%	6%	12%
% force discontinuance appeals upheld	0%	0	0%	0%	0%
Ave number days to complete all force appeals	92		52	40	44
Complaint cases - timeliness					
% complaint cases recorded within 10 days	89%	641	94%	93%	89%
Ave number of days to finalise complaint cases (not inc suspension)	90		81	101	98
Ave number of days to finalise complaint cases (inc suspension)	96		86	108	104
Allegations - timeliness					
Ave number of days to locally resolve allegations	68		59	67	70
Ave number of days to finalise allegations by local investigation	199		114	172	152
Ave number of days to finalise allegations by supervised investigation	0		0	0	560

Table B: Allegations

Measure	Year to date actual	Count	Same period last year	MSF average	National result
Allegations recorded					
Number of allegations recorded per 1000 employees	347		306	238	205
% of Other neglect or Failure in duty allegations	42%	514	46%	43%	41%
% of Incivility, impoliteness and intolerance allegations	19%	228	16%	10%	12%
% of Other assault allegations	8%	100	8%	7%	7%
% of Other allegations	7%	88	6%	1%	2%
% of Lack of fairness and impartiality allegations	4%	52	2%	5%	5%
Allegations finalised					
% allegations locally resolved	77%	974	64%	50%	50%
% allegations investigated	15%	189	25%	37%	38%
% allegations discontinued	1%	13	2%	1%	1%
% allegations disappplied	2%	22	5%	5%	5%
% allegations dispensed	0%	0	0%	0%	0%
% allegations withdrawn	6%	72	4%	7%	6%

Nottinghamshire

Table C: IOPC performance

Measure	Year to date actual	Count	Same period last year	MSF average	National result
Ave number of days to complete referrals	4		4		
Casework - timeliness					
Ave number of days to forward appeals to the RAB	1		2		
Ave number of days to complete IOPC dispensations, disapplications and discontinuances	55		0		
Ave number of days to complete IOPC investigation appeals	49		40		
Ave number of days to complete IOPC local resolution appeals	34		23		
Ave number of days to complete IOPC non-recording appeals	33		19		
Ave number of days to complete IOPC disapplication appeals	0		0		
Ave number of days to complete IOPC discontinuance appeals	0		0		
Investigations - timeliness					
Ave number of days to finalise allegations by independent investigation	316		253	317	383
Ave number of days to finalise allegations by managed investigation	0		0	0	0

Notes

Table C:

RAB refers to 'relevant appeal body'. Both Chief Officers of police forces and the IOPC are appeal bodies and consider appeals. The measure 'Ave number of days to forward appeals to the RAB' captures how long it takes the IOPC to determine that an appeal it has received should have been made to the force and to forward it to that force.

Data sources:

Complaint case and allegation data is taken from XML data submissions made by forces to the IOPC every quarter.

IOPC performance data is taken from the IOPC case management system.

Police force employee numbers are taken from the publication *Police Workforce, England and Wales, 31 March 2019* (National Statistics).

The Most Similar Force (MSF) groups for the calculation of the MSF averages used in this bulletin are those determined by the Home Office. Please note that British Transport Police and City of London Police do not have an MSF group. A list of the MSF groups is available on the IOPC website: <https://policeconduct.gov.uk/research-and-learning/statistics/complaints-statistics>

Performance Framework counting rules and calculations:

The counting rules and calculations used to produce the data shown in this bulletin can be found on the IOPC website: <https://policeconduct.gov.uk/research-and-learning/statistics/complaints-statistics>

Data constraints:

The data is sourced from live case management systems and provides a snap shot of information as it was at that time. Therefore, there may be variances between the information in this bulletin and information reported at a later date.

Further information:

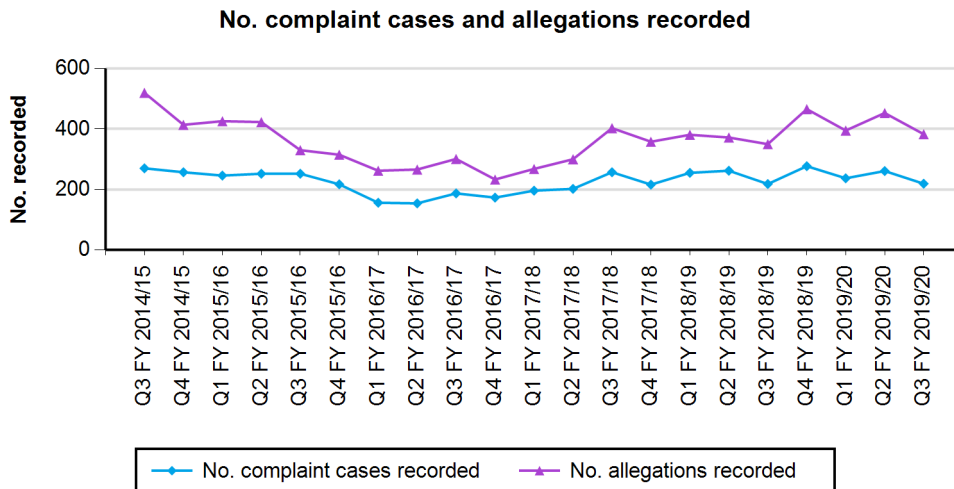
A glossary providing a full list of definitions used in these bulletins, can be found on the IOPC website: <https://policeconduct.gov.uk/research-and-learning/statistics/complaints-statistics>

Additional information about the recording of police complaints, including the definitions of the allegation categories, can be found in the *Guidance on the Recording of Complaints Under the Police Reform Act 2002* on the IOPC website: <https://policeconduct.gov.uk/research-and-learning/statistics/complaints-statistics>

Information about how the police complaints system operates, who can complain and how appeals are dealt with can be found in the *IOPC Statutory Guidance* (2015) on the IOPC website: <https://policeconduct.gov.uk/complaints-and-appeals/statutory-guidance>

Nottinghamshire

Complaint cases and allegations recorded

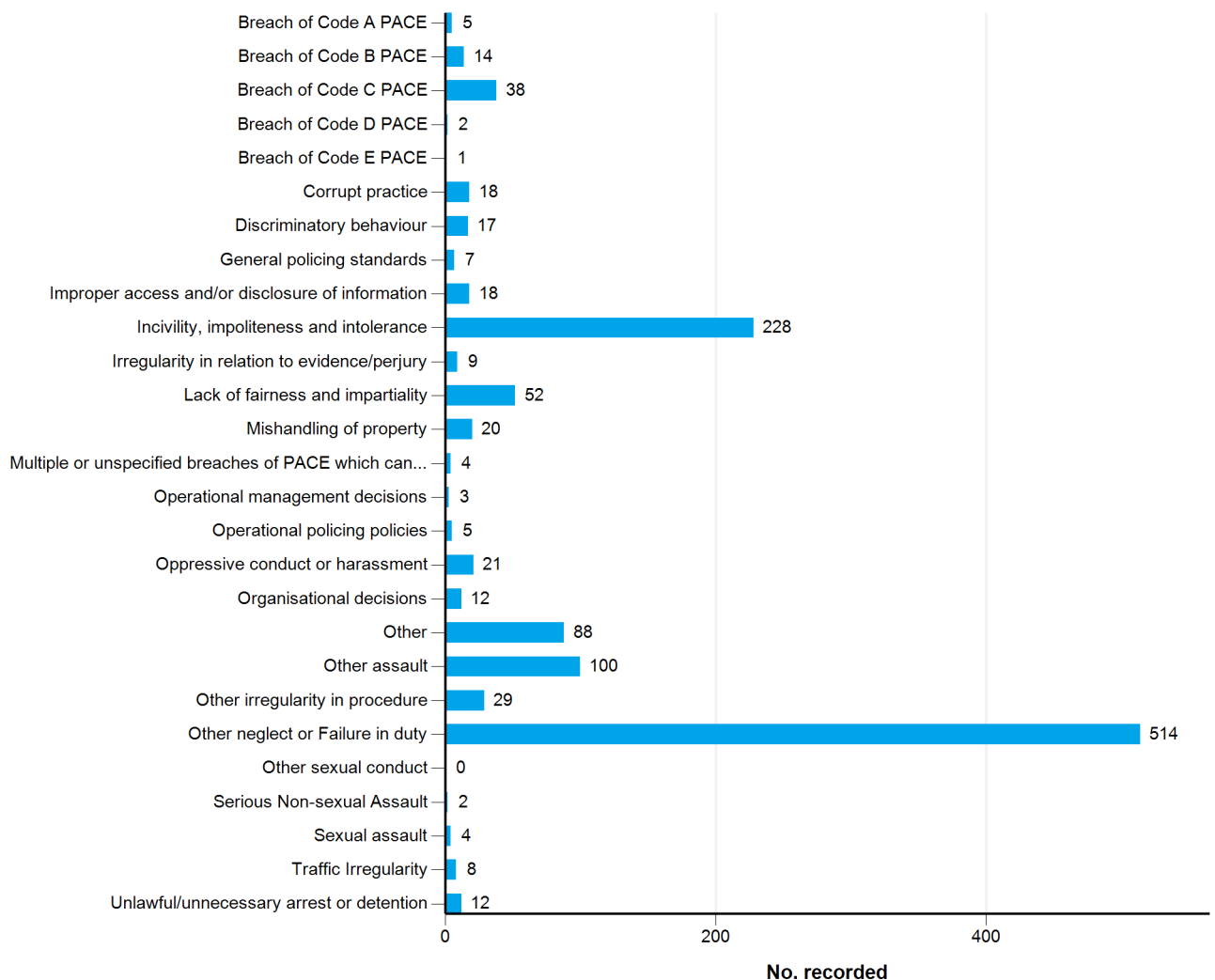


The line chart shows the number of complaint cases and allegations recorded in each quarter of each financial year. The bar chart shows the number of allegations recorded in each category this year to date.

A complaint case can have more than one allegation attached to it. From Q3 2012/13, the number of allegations recorded includes allegation categories that previously did not fall within the police complaints system.

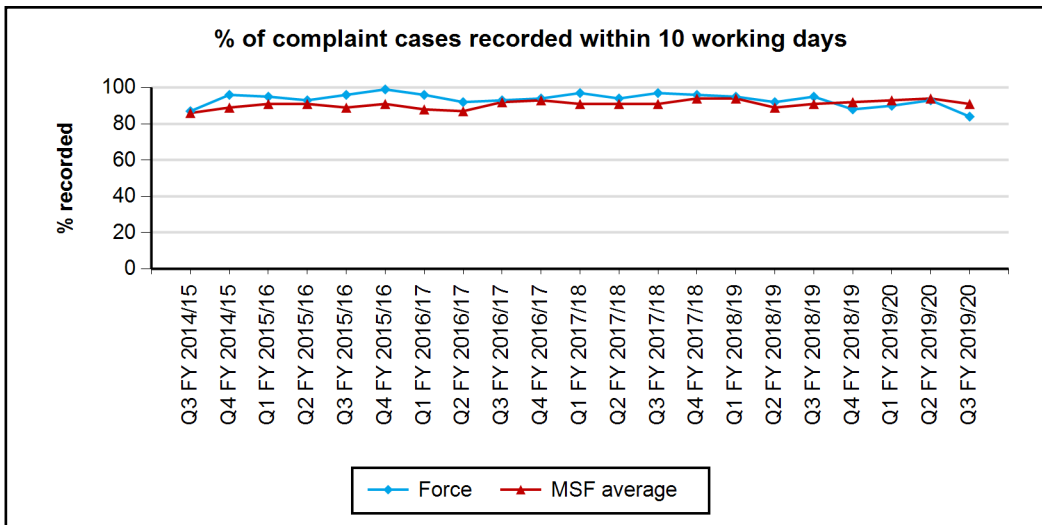
Definitions of the allegation categories can be found in the *IOPC Guidance Recording of Complaints Under the Police Reform Act 2002*.

Nature of allegations recorded 01 April 2019 to 31 December 2019



Nottinghamshire

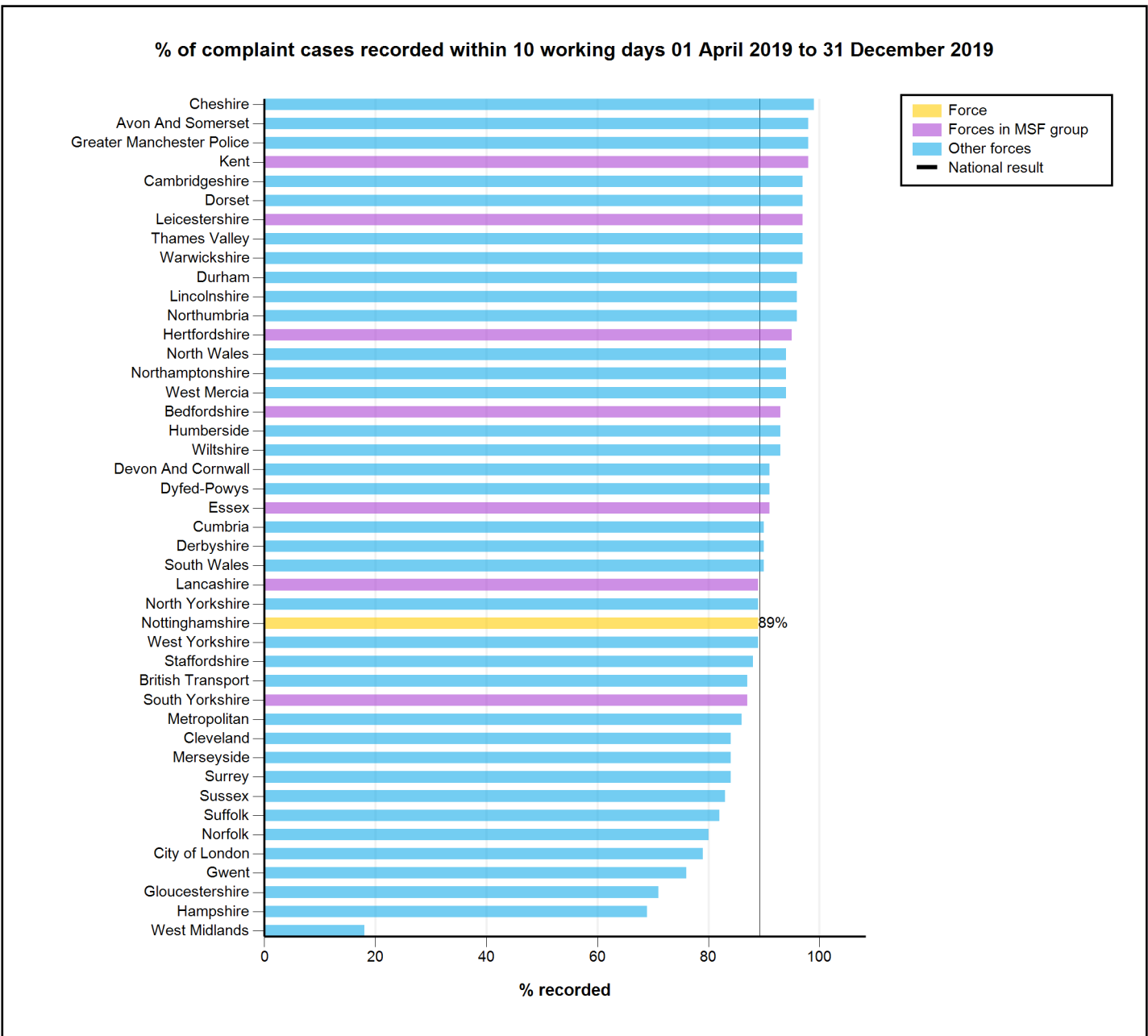
Complaint cases recorded within 10 working days



The line chart shows the percentage of complaint cases recorded within 10 working days in each quarter in each financial year.

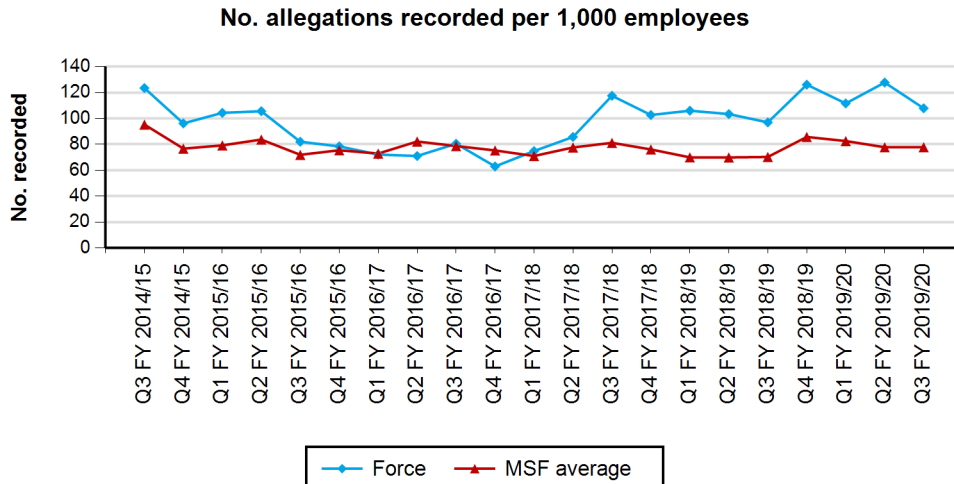
The bar chart shows this information for each force for this year to date, compared to the national result.

Complaint cases with 'invalid dates' have been removed from the data shown in these charts – refer to the *Performance Framework counting rules and calculations* on the IOPC website for an explanation of invalid dates.



Nottinghamshire

Allegations recorded per 1,000 employees

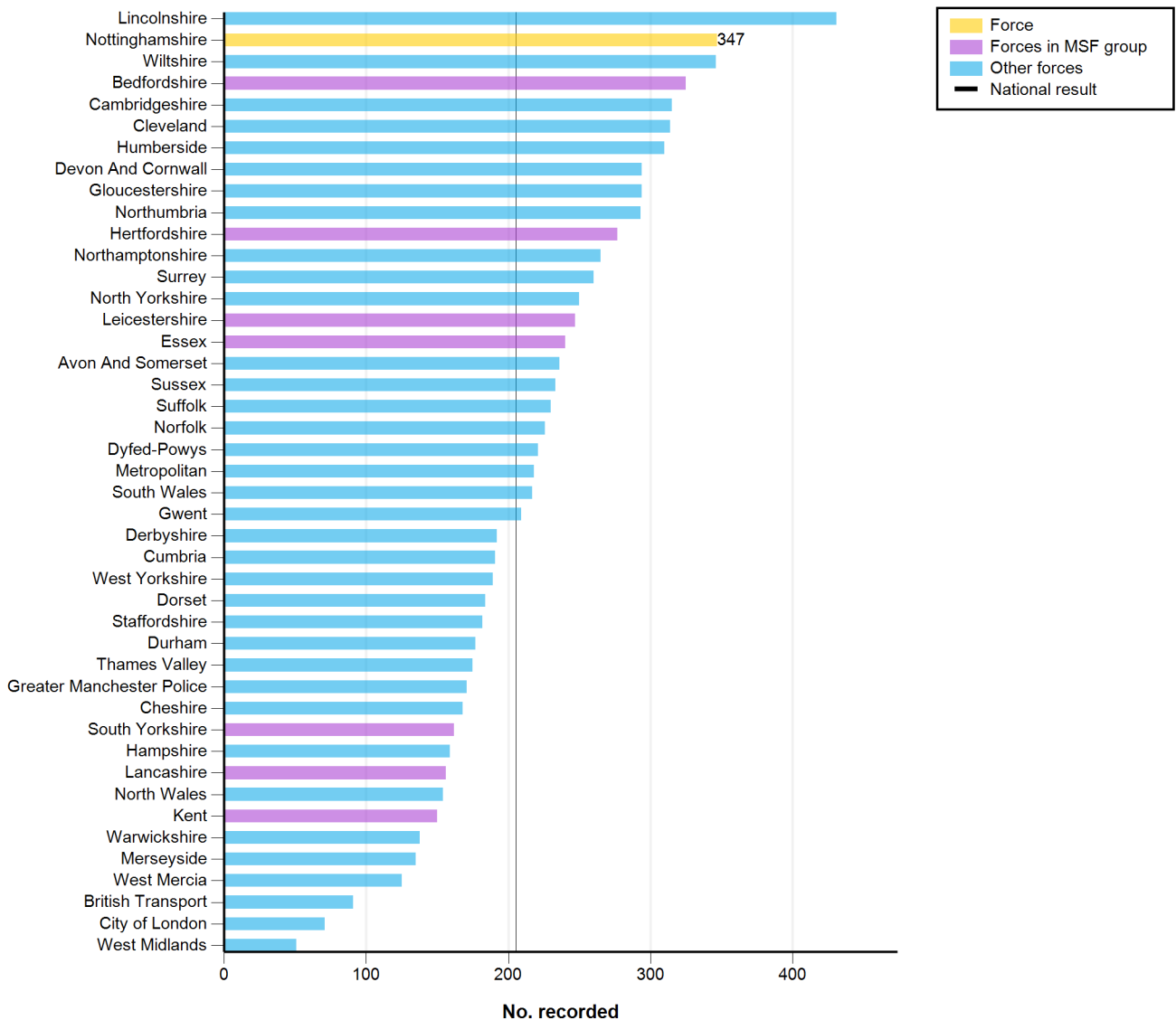


The line chart shows the number of allegations recorded for every 1,000 force employees in each quarter in each financial year.

The bar chart shows this information for each force for this year to date, compared to the national result.

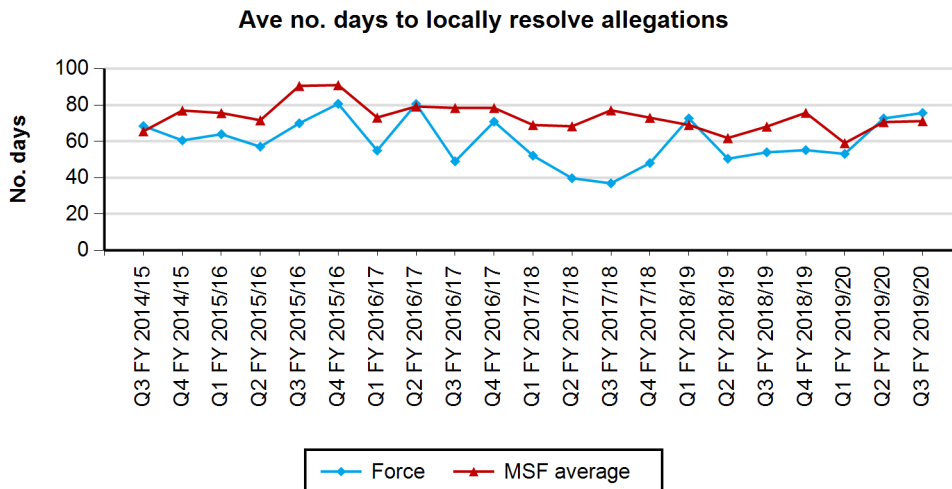
'Employees' means individuals employed by a force who fall within specific employee groups – refer to the *Performance Framework counting rules and calculations* on the IOPC website for further information.

No. allegations recorded per 1,000 employees 01 April 2019 to 31 December 2019



Nottinghamshire

Allegations finalised - time taken to finalise allegations by local resolution

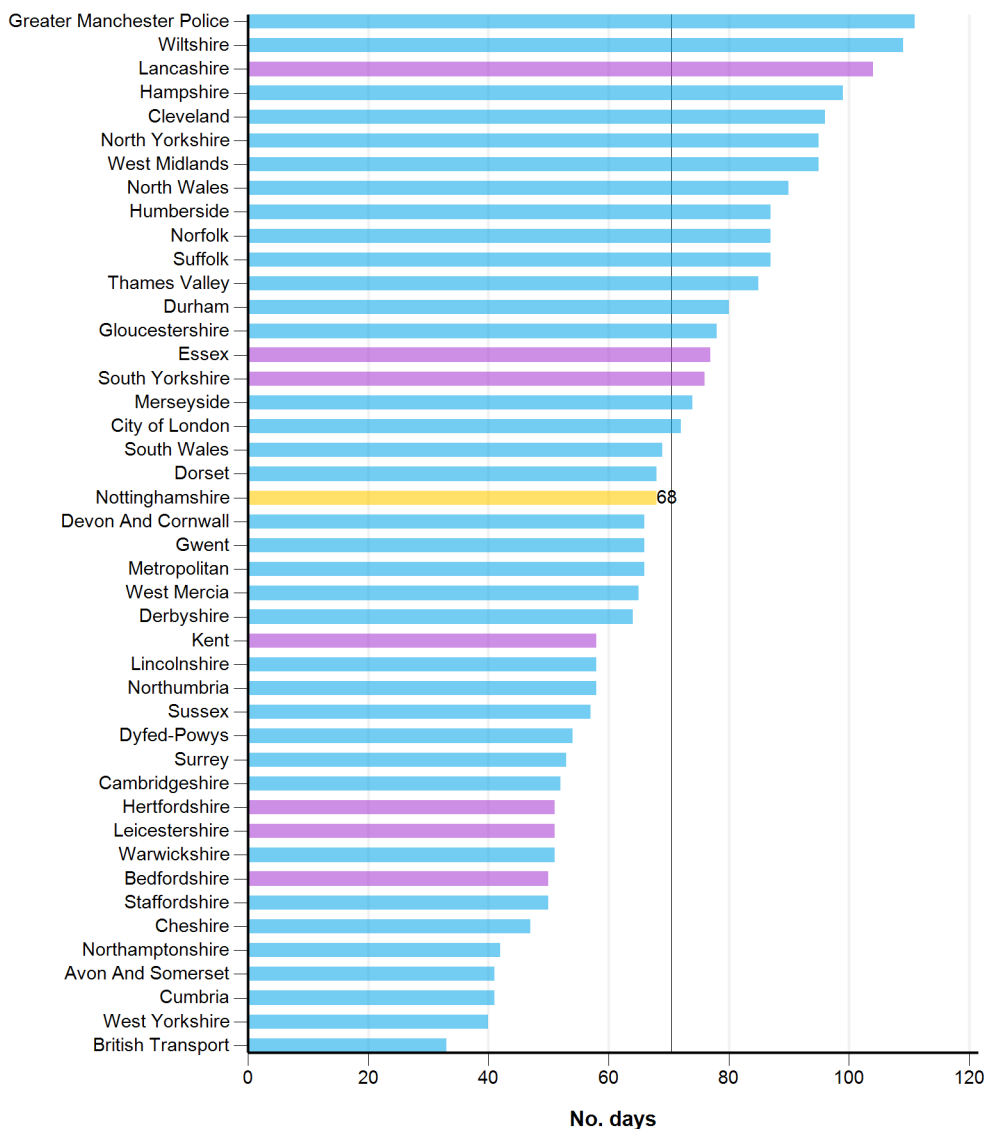


The line chart shows the average number of working days it has taken to finalise allegations by local resolution in each quarter in each financial year.

The bar chart shows this information for each force for this year to date, compared to the national result.

Allegations with 'invalid dates' have been removed from the data shown – refer to the *Performance Framework counting rules and calculations* on the IOPC website for an explanation of invalid dates.

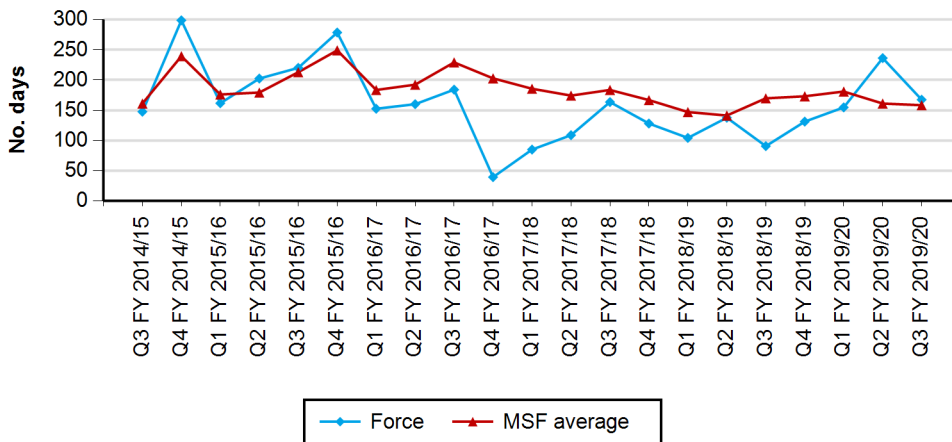
Ave no. days to locally resolve allegations 01 April 2019 to 31 December 2019



Nottinghamshire

Allegations finalised - time taken to finalise allegations by local investigation

Ave no. of days to finalise allegations by local investigation

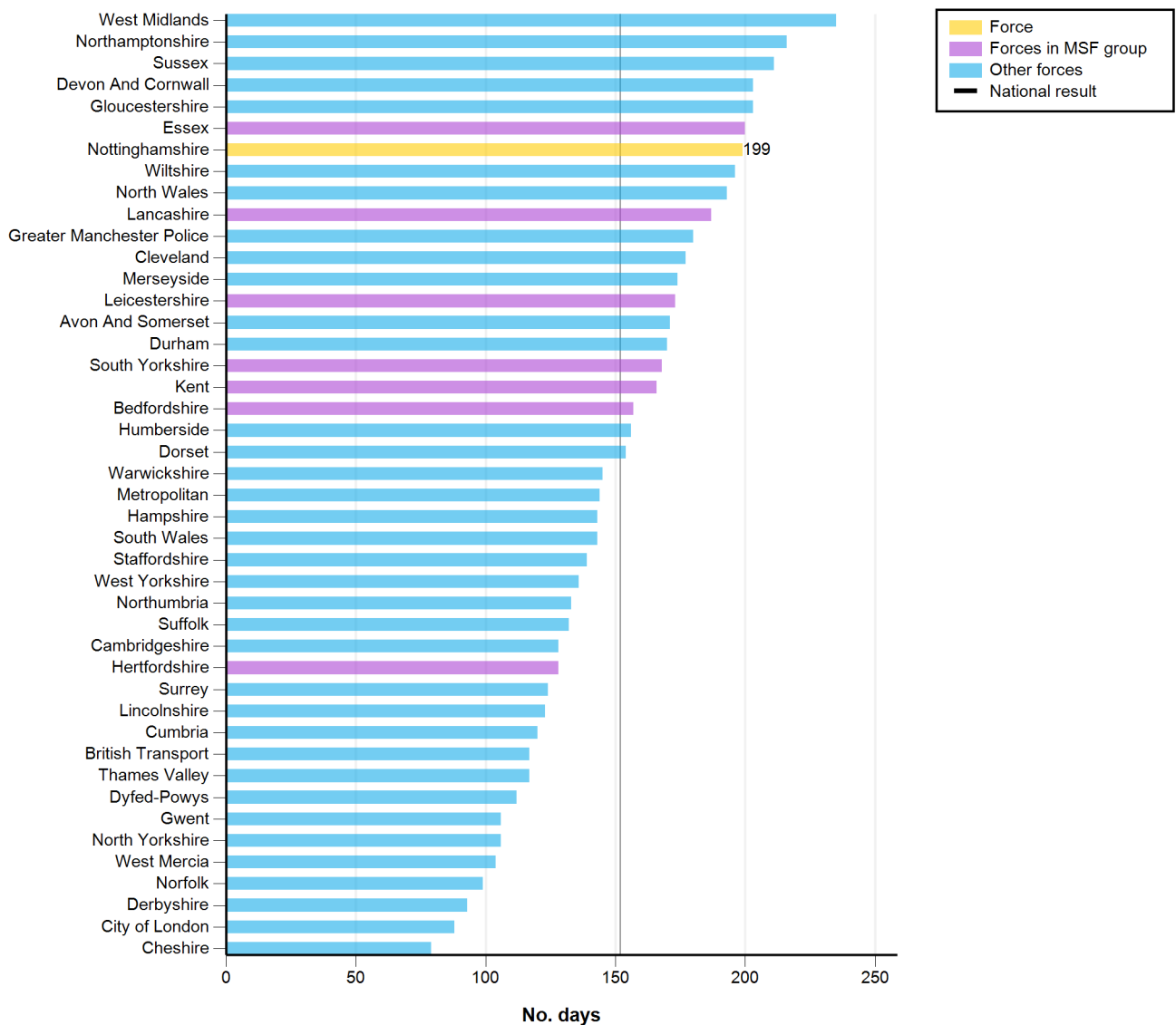


The line chart on this page shows the average number of working days it has taken to finalise allegations that were investigated locally (i.e. by the police force) in each quarter in each financial year.

The bar chart shows this information for each force for this year to date, compared to the national result.

Allegations with 'invalid dates' have been removed from the data shown – refer to the *Performance Framework counting rules and calculations* on the IOPC website for an explanation of invalid dates.

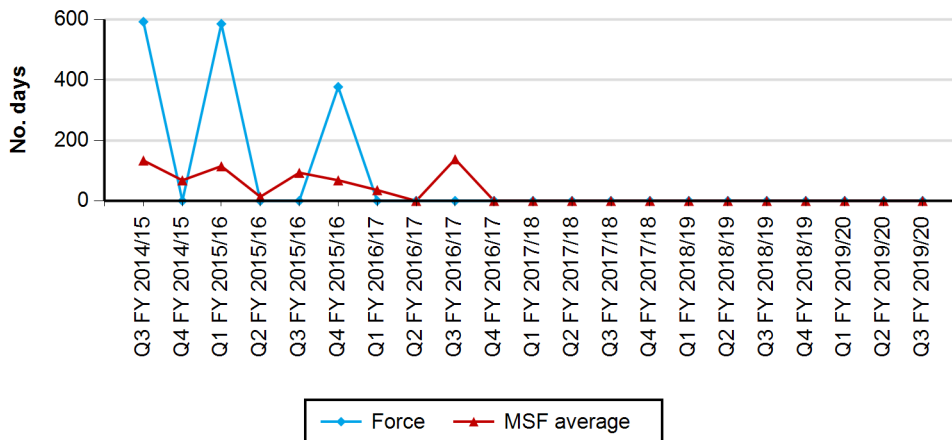
Ave no. of days to finalise allegations by local investigation 01 April 2019 to 31 December 2019



Nottinghamshire

Allegations finalised - time taken to finalise allegations by supervised investigation

Ave no. of days to finalise allegations by supervised investigation

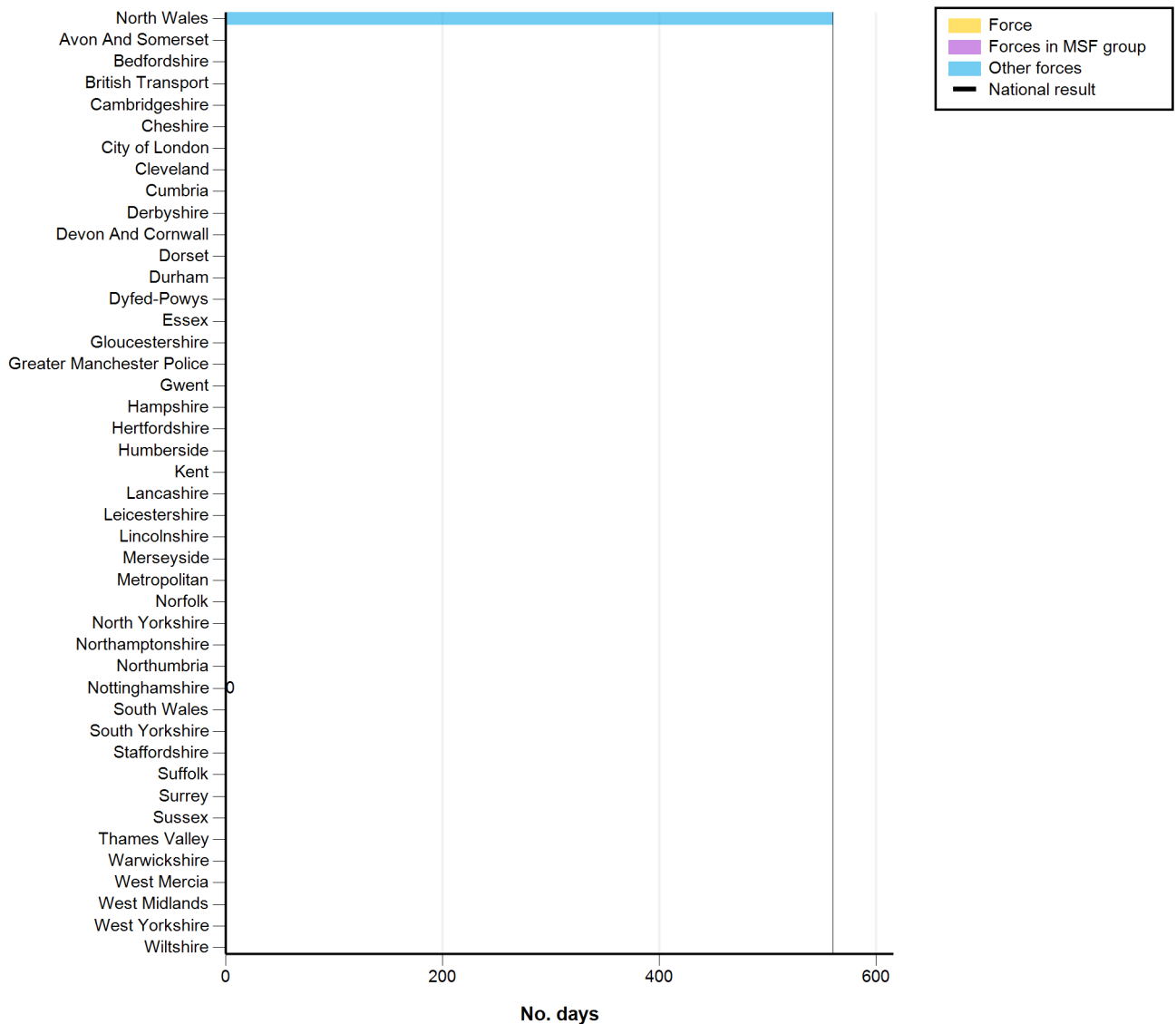


The line chart shows the average number of working days it has taken to finalise allegations by supervised investigations (investigations conducted by forces under the supervision of the IOPC) in each quarter in each financial year.

The bar chart shows this information for each force for this year to date, compared to the national result.

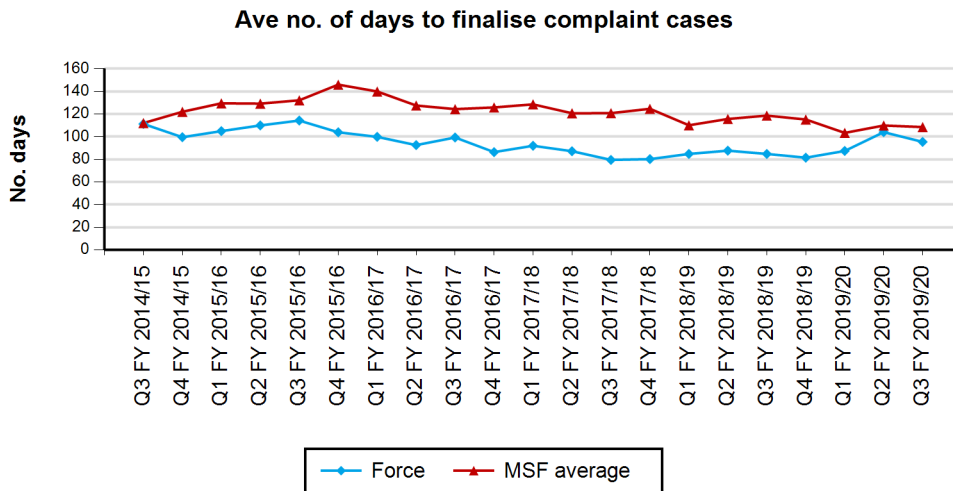
Allegations with 'invalid dates' have been removed from the data shown – refer to the *Performance Framework counting rules and calculations* on the IOPC website for an explanation of invalid dates.

Ave no. of days to finalise allegations by supervised investigation 01 April 2019 to 31 December 2019



Nottinghamshire

Complaint cases finalised - time taken to finalise complaint cases (including suspension)

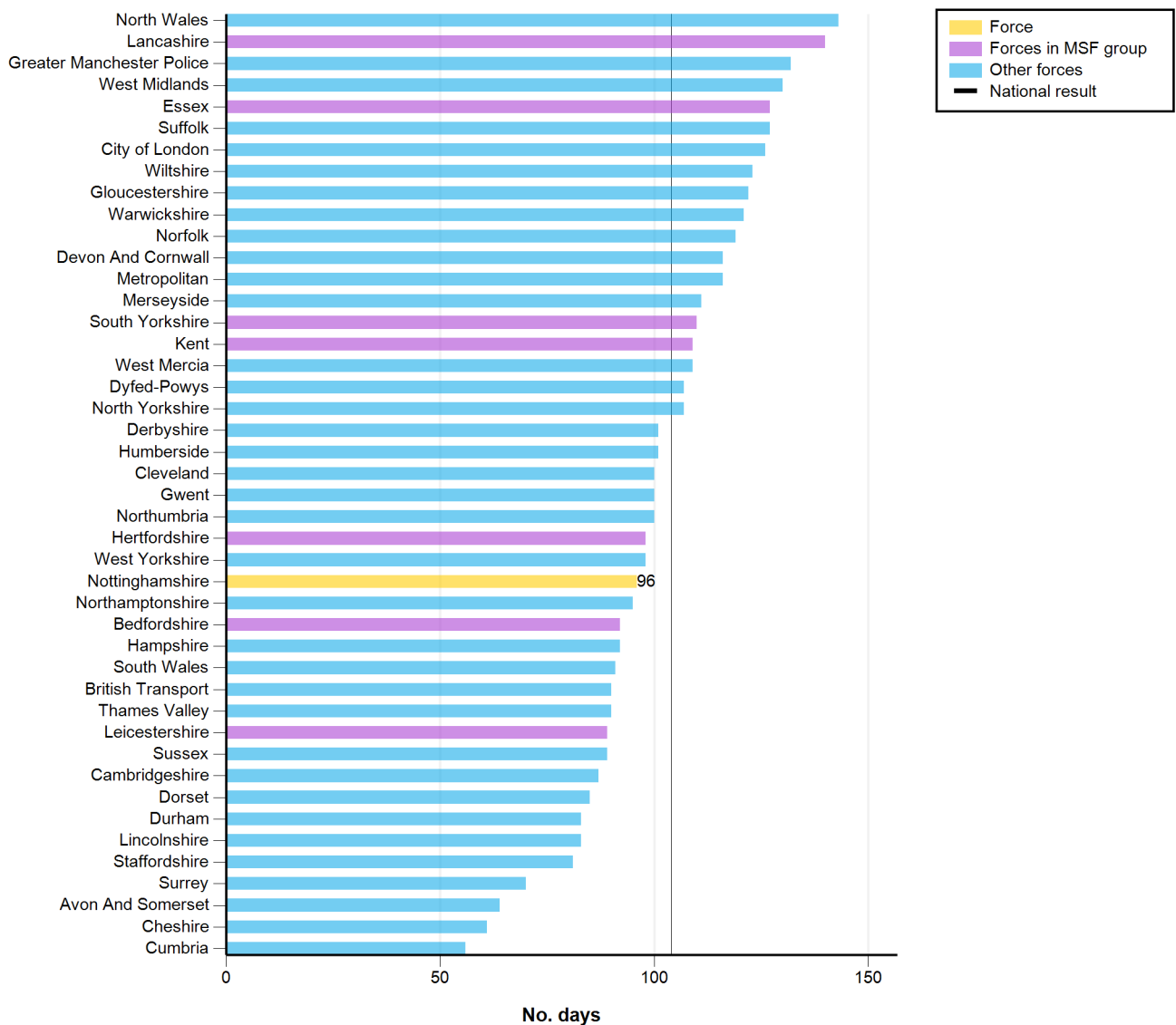


The line chart shows the average number of working days it has taken to finalise complaint cases in each quarter in each financial year.

The bar chart shows this information for each force for this year to date, compared to the national result.

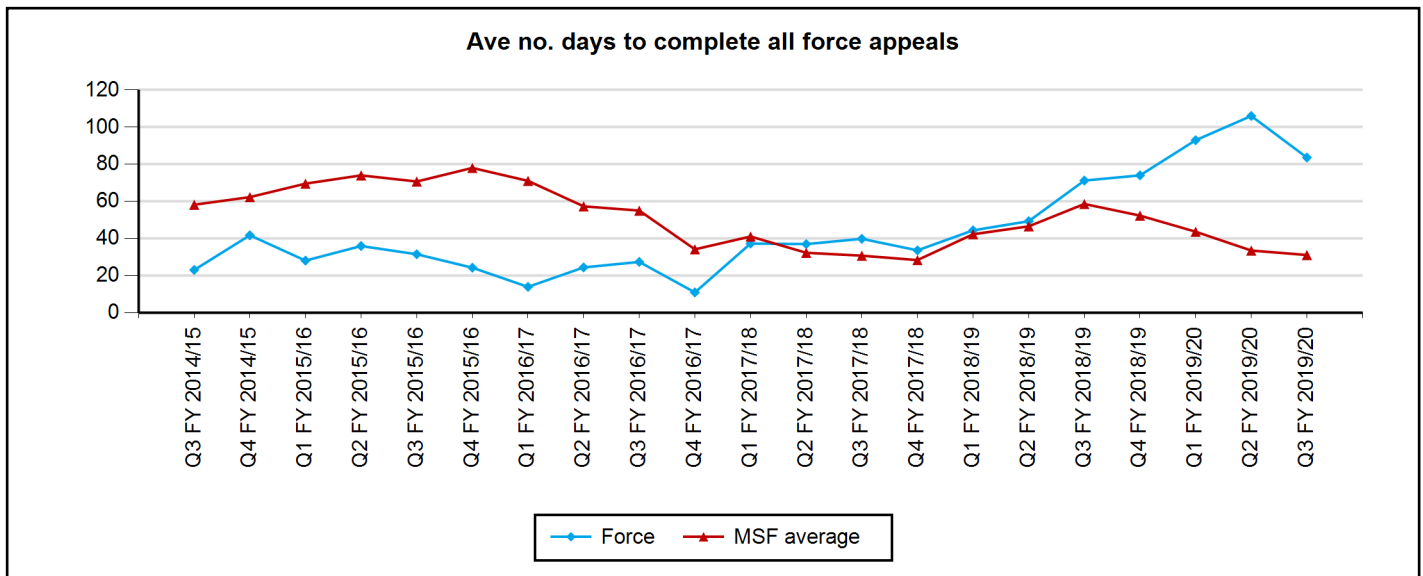
Complaint cases with 'invalid dates' have been removed from the data shown – refer to the *Performance Framework counting rules and calculations* on the IOPC website for an explanation of invalid dates.

Ave no. of days to finalise complaint cases 01 April 2019 to 31 December 2019

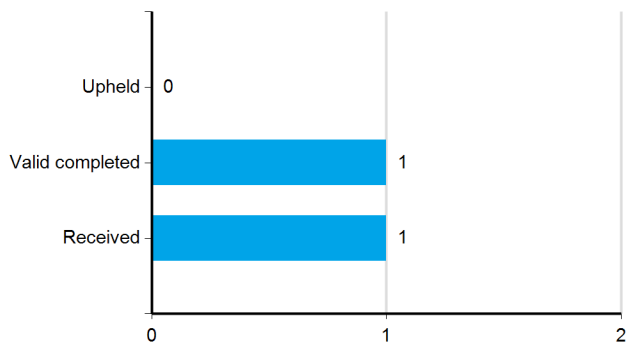


Nottinghamshire

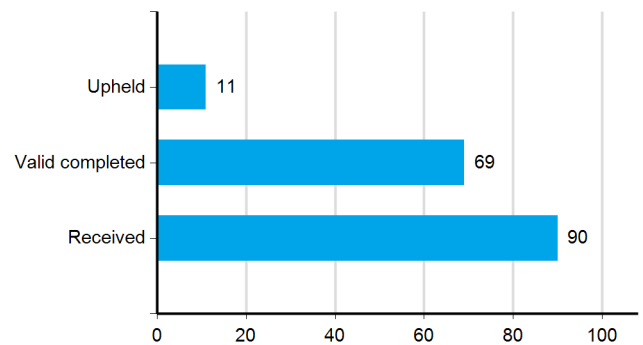
Force appeals



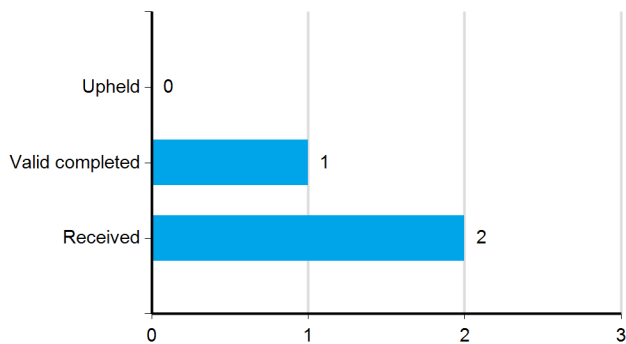
Force investigation appeals 01 April 2019 to 31 December 2019



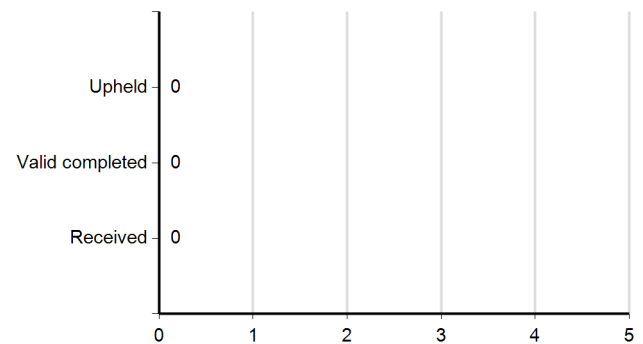
Force local resolution appeals 01 April 2019 to 31 December 2019



Force disapplication appeals 01 April 2019 to 31 December 2019



Force discontinuance appeals 01 April 2019 to 31 December 2019



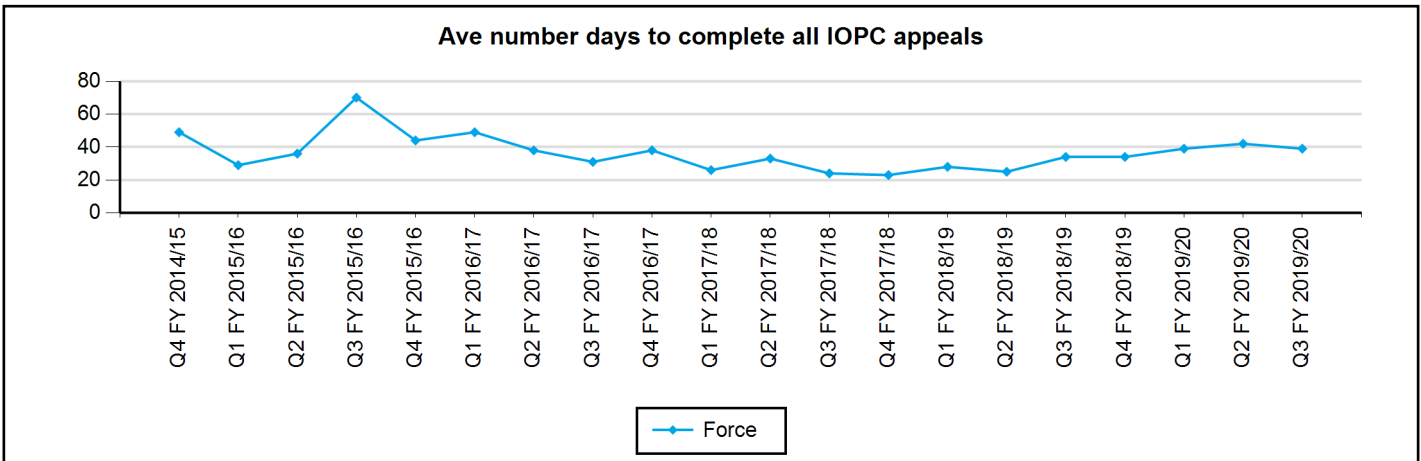
The line chart shows the average number of working days it has taken police forces to complete appeals (all appeal types) in each quarter in each financial year.

The bar charts show the number of appeals received, valid completed and upheld this year to date by police forces for each appeal type. 'Valid completed' excludes appeals where there was no right of appeal, i.e. invalid appeals, and any appeals that were withdrawn.

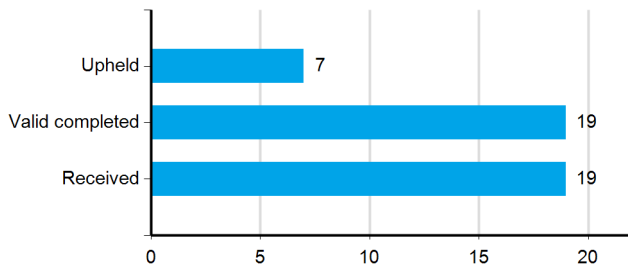
Force appeals data is only available from 2013/14. From 1 January 2016, the British Transport Police consider appeals. Before this date all appeals relating to the British Transport Police were considered by the IOPC.

Nottinghamshire

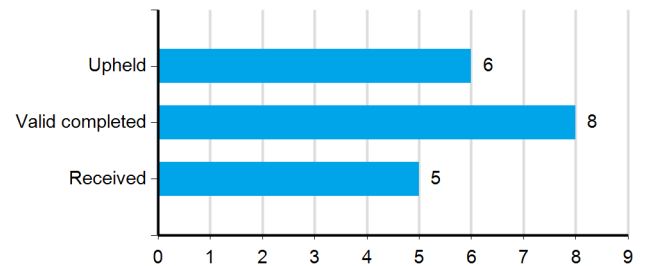
IOPC appeals



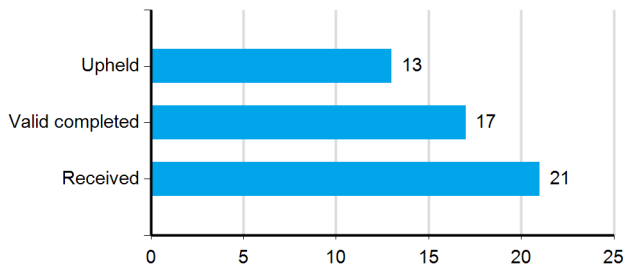
IOPC investigation appeals 01 April 2019 to 31 December 2019



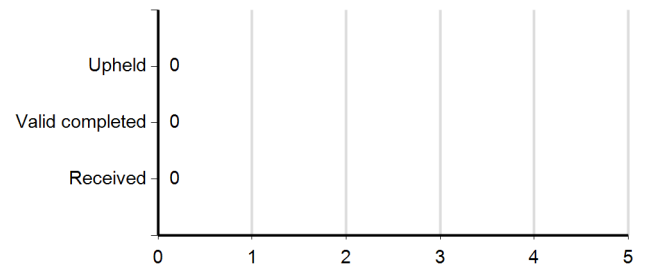
IOPC local resolution appeals 01 April 2019 to 31 December 2019



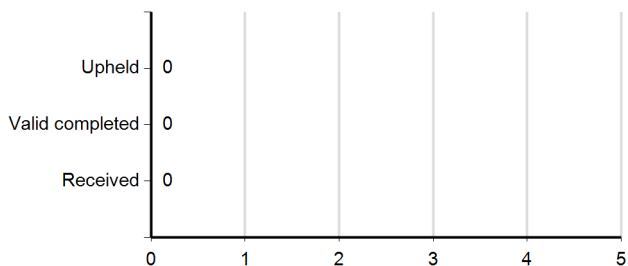
IOPC non recording appeals 01 April 2019 to 31 December 2019



IOPC disapplication appeals 01 April 2019 to 31 December 2019



IOPC discontinuance appeals 01 April 2019 to 31 December 2019



The line chart shows the average number of working days it has taken the IOPC to complete appeals (all appeal types) in each quarter in each financial year.

The bar charts show the number of appeals received, valid completed and upheld this year to date by the IOPC for each appeal type. 'Valid completed' excludes appeals where there was no right of appeal, i.e. invalid appeals.

Nottinghamshire

Data Tables - IOPC data

Table D: No. of referrals received

Previous Year				Current Year			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
19	22	24	18	13	16	28	

Table E: No. mode of investigation (MOI) decisions made

MOI decision	Previous Year				Current Year			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Independent	2	5	2	2	1	2	7	
Managed	0	0	0	0	0	0	0	
Supervised	1	0	1	1	0	0	0	
Local	10	13	20	12	10	9	14	
Refer back	5	3	1	2	3	4	7	

Table F: IOPC appeals received, completed and upheld

Appeal type	Previous Year				Current Year			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Inv received	5	6	6	3	2	11	6	
Inv completed	8	2	6	4	2	9	8	
Inv valid completed	8	2	6	4	2	9	8	
Inv upheld	3	1	4	2	2	2	3	
% inv upheld	38%	50%	67%	50%	100%	22%	38%	
LR received	0	4	2	4	2	2	1	
LR completed	0	4	1	2	3	3	2	
LR valid completed	0	4	1	2	3	3	2	
LR upheld	0	3	1	2	2	3	1	
% LR upheld	0%	75%	100%	100%	67%	100%	50%	
NR received	4	3	3	1	8	7	6	
NR completed	6	0	6	1	5	6	9	
NR valid completed	6	0	6	1	5	4	8	
NR upheld	6	0	2	1	4	3	6	
% NR upheld	100%	0%	33%	100%	80%	75%	75%	
Disapp received	0	0	0	0	0	0	0	
Disapp completed	0	0	0	0	0	0	0	
Disapp valid completed	0	0	0	0	0	0	0	
Disapp upheld	0	0	0	0	0	0	0	
% disapp upheld	0%	0%	0%	0%	0%	0%	0%	
Discon received	0	0	0	0	0	0	0	
Discon completed	0	0	0	0	0	0	0	
Discon valid completed	0	0	0	0	0	0	0	
Discon upheld	0	0	0	0	0	0	0	
% discon upheld	0%	0%	0%	0%	0%	0%	0%	

The figures in Tables D and E include all referrals, not just those arising from complaints. Table D shows the number of referrals received in each quarter. Table E shows the IOPC MOI decision for referrals completed in each quarter. The sum of the figures for each quarter in Table E may be different to the figures in Table D as a referral may be received in one quarter and completed in another. In addition, the figures in Table E do not include referrals with a mode of investigation decision of 'invalid'.

Table F shows the number of appeals received, completed and upheld by the IOPC in each quarter for each appeal type. 'Inv' refers to investigation appeals, 'LR' to local resolution appeals, 'NR' to non recording appeals, 'Disapp' to disapplication appeals and 'Discon' to discontinuance appeals. Data for disapp and discon appeals is not available prior to 11 March 2013. 'Valid completed' excludes appeals where there was no right of appeal, i.e. invalid appeals. The calculation for the % appeals upheld excludes any appeals that were deemed invalid.

Nottinghamshire

Data tables - Allegations finalised

Table G: Means allegations finalised by

Means		Previous Year				Current Year			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Investigation	No.	88	94	58	46	34	89	66	
	%	27%	29%	19%	12%	9%	22%	13%	
Local resolution	No.	206	193	210	304	306	266	402	
	%	63%	60%	70%	82%	83%	66%	81%	
Withdrawn	No.	9	17	15	18	25	38	9	
	%	3%	5%	5%	5%	7%	9%	2%	
Discontinued	No.	6	2	8	1	3	4	6	
	%	2%	1%	3%	0%	1%	1%	1%	
Disapplied	No.	20	14	10	3	2	8	12	
	%	6%	4%	3%	1%	1%	2%	2%	
Dispensed	No.	0	0	0	0	0	0	0	
	%	0%	0%	0%	0%	0%	0%	0%	

Table H: Allegations finalised by investigation type

Investigation type		Previous Year				Current Year			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Independent	No.	0	0	1	0	6	0	0	
	%	0%	0%	2%	0%	18%	0%	0%	
Managed	No.	0	0	0	0	0	0	0	
	%	0%	0%	0%	0%	0%	0%	0%	
Supervised	No.	0	0	0	0	0	0	0	
	%	0%	0%	0%	0%	0%	0%	0%	
Local	No.	88	94	57	46	28	89	66	
	%	100%	100%	98%	100%	82%	100%	100%	

Table G shows the means by which allegations were finalised as a number and a percentage of the total number of allegations finalised by all means (including those with means 'not known') in that quarter. 'Investigation' includes all types (independent, managed, supervised and local).

Table H shows the number of allegations finalised by investigation in each quarter, broken down by investigation type. The percentage is of the total number of allegations finalised by investigation.

Police Complaints Information Bulletin
Nottinghamshire

Data tables - Force appeals

Table I: Force appeals received, completed and upheld

Appeal type	Previous Year				Current Year			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Inv received	0	2	0	0	0	1	0	
Inv completed	1	1	0	1	0	0	1	
Inv valid completed	1	1	0	1	0	0	1	
Inv upheld	0	0	0	0	0	0	0	
% inv upheld	0%	0%	0%	0%	0%	0%	0%	
LR received	19	14	27	28	24	23	43	
LR completed	21	10	10	25	26	17	29	
LR valid completed	21	8	9	21	26	15	28	
LR upheld	3	1	0	5	7	3	1	
% LR upheld	14%	13%	0%	24%	27%	20%	4%	
Disapp received	4	2	0	1	0	0	2	
Disapp completed	3	1	2	0	0	1	1	
Disapp valid completed	3	1	2	0	0	1	0	
Disapp upheld	0	0	1	0	0	0	0	
% disapp upheld	0%	0%	50%	0%	0%	0%	0%	
Discon received	0	0	0	0	0	0	0	
Discon completed	0	0	0	0	0	0	0	
Discon valid completed	0	0	0	0	0	0	0	
Discon upheld	0	0	0	0	0	0	0	
% discon upheld	0%	0%	0%	0%	0%	0%	0%	

Table I shows the number of appeals received, completed and upheld by police forces in each quarter for each appeal type. 'Inv' refers to investigation appeals, 'LR' to local resolution appeals, 'Disapp' to disapplication appeals and 'Discon' to discontinuance appeals. 'Valid completed' excludes appeals where there was no right of appeal, i.e. invalid appeals, and any appeals that were withdrawn. The calculation for the % appeals upheld excludes any appeals that were deemed invalid and any that were withdrawn.

Force appeals data is only available from 2013/14. From 1 January 2016, the British Transport Police consider appeals. Before this date all appeals relating to the British Transport Police were considered by the IOPC.

For Information / Consideration / Comment (delete as appropriate)	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23 rd June 2020
Report of:	Deputy Chief Constable
Report Author:	Superintendent Leona Scurr
E-mail:	Leona.scurr@nottinghamshire.pnn.police.uk
Other Contacts:	
Agenda Item:	16

*If Non Public, please state under which category number from the guidance in the space provided.

IOPC Investigations, Recommendations & Actions

1. Purpose of the Report

- 1.1 To inform the PCC in respect of the complaint and conduct matters which have been referred by Nottinghamshire Police to the Independent Office for Police Conduct (IOPC) during the relevant period 01.09.2019 – 29.02.2020, together with relevant recommendations and actions

2. Recommendations

- 2.1 That the panel receive assurance that Nottinghamshire Police is transparent in referring itself to the IOPC in relation to all instances which meet the criteria defined at 4.1 and 4.2 of this report.
- 2.2 That the panel receive reassurance that Nottinghamshire Police consider and respond to IOPC recommendations.

3. Reasons for Recommendations

- 3.1 The data summary in 4.2 outlines those DSI matters referred to the IOPC during the period 1st September 2019 to 29th February 2020. In total 21 referrals were made compared to 14 in the last reporting period. Of the referrals made in this reporting period the IOPC have taken 3 as independent investigations.
- 3.2 A total of 47 incidents were assessed in the reporting period to establish whether they met the criteria for referring to the IOPC. Where cases are not referred, the rationale is recorded and the matter reviewed to identify any personal or organisational learning.
- 3.3 There have been no formal IOPC recommendations made in the reporting period.

4. Summary of Key Points (this should include background information and options appraisal if applicable)

- 4.1 Death or serious injury matters (DSI) are not necessarily linked to a public complaint or any identified misconduct. The full definition of a DSI can be found in section 29 Police Reform Act 2002; in brief it is where there is/may be

a causal link between a member of the public having contact with the police and death or serious injury occurring to that person. On receipt of a DSI referral the IOPC will determine the mode of investigation; usually an independent IOPC investigation or referred back to Force to investigate.

4.2 The data summary below outlines those DSI matters referred to the IOPC during the period 1st September 2019 to 29th February 2020.

Suicide following arrest	1
Injury following a collision during police pursuit	3
Suicide following investigation for sexual offence	1
Injury during arrest	4
Self – inflicted injury during arrest	1
Injury / death following police contact-other	5
Suicide while classified missing from home	1
Dog bite	2
Illness in custody	3

4.3 In addition to DSI's the Police must refer to the IOPC complaints and recordable conduct matters that include allegations of conduct which constitute:

- Serious assaults
- Serious sexual offences
- Serious corruption (includes Abuse of Position Trust for Sexual Gain)
- Criminal offence or behaviour aggravated by discrimination
- Relevant offence (where the sentence is fixed by law or 7yrs on first conviction)

The table below shows the number in each category recorded by Nottinghamshire Police in the reporting period 1st September 2019 to 29th February 2020. Serious assault is classed as actual bodily harm or above. Two of these matters relate to off duty conduct (non-domestic). The other three assaults relate to complaints of assault made against officers and staff from members of the public during their arrest or restraint.

Type of conduct	Total
Serious assault	5
Serious sexual offences	1
Offence aggravated by discrimination	1

5. Financial Implications and Budget Provision

5.1 There are no specific financial implications in respect of this report.

6. Human Resources Implications

6.1 PSD resources are under constant review, ensuring that the department has both the capacity and capability to meet demand.

7. Equality Implications

7.1 No specific implications

8. Risk Management

8.1 It is essential the public have confidence in the service Nottinghamshire Police provide. There have been two specific organisational learning recommendations issued by the IOPC necessitating a change in policy, procedure, training or resourcing. These have been reported to the Organisational Risk and Learning Board. Individual learning has been addressed where required.

8.2 Organisational learning is a whole organisation responsibility which helps to mitigate risk. Professional Standards Directorate contributes to risk management through the sharing of learning and encouragement of change across the organisation where appropriate.

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

9.1 IOPC investigations ensure that the public can have confidence in the independence, accountability and integrity, of the most serious of cases, most notably Death or Serious Injury.

9.2 It is the responsibility of the force to ensure mandatory and voluntary referrals are made in a timely fashion and that appropriate support is given to IOPC investigators.

10. Changes in Legislation or other Legal Considerations

10.1 None

11. Details of outcome of consultation

11.1 None

12. Appendices

12.1 None

For Information	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23rd June 2020
Report of:	Deputy Chief Constable
Report Author:	Detective Superintendent Leona Scurr
E-mail:	Leona.scurr@nottinghamshire.pnn.police.uk
Other Contacts:	
Agenda Item:	17

PROFESSIONAL STANDARDS CONFIDENTIAL REPORTING PROCEDURE (Whistle Blowing)

1. Purpose of the Report

- 1.1 The purpose of this report is to update the Joint Audit and Scrutiny Panel (JASP) regarding the above area of business.
- 1.2 Specifically, the update will outline how the organisation and the Professional Standards Directorate (PSD) and deals with those members of the organisation who make reports concerning breaches of professional standards. In particular, how they can be provided with support and confidentiality, when appropriate and necessary.

2. Recommendations

- 2.1 It is recommended that the Panel receive assurance from the processes in place relating to confidential reporting as detailed within the report.
- 2.2 It is recommended that the panel receives assurance that Nottinghamshire Police Professional Standards Directorate actively seeks information and intelligence from a variety of sources in order to prevent corruption.

3. Reasons for Recommendations

- 3.1 The number of confidential referrals has reduced year-on-year from 2018 to 2020. This is a trend experienced across all five regional forces. In December 2019 Nottinghamshire Police identified the counter corruption strategic priorities for the following 12 months, these being:
 - Inappropriate associations
 - Abuse of position of trust for a sexual purpose
 - Disclosure of information

4. Summary of Key Points

- 4.1 Police officers, staff and volunteers, must be honest and act with integrity at all times. This is a principal and absolute standard of professional behaviour from which there can never be any departure. Without personnel possessing such attributes, public trust and confidence would be eroded, the Police would lack legitimacy and the service provided would become ineffective.

- 4.2 The reporting procedure for referring potential breaches in standards of professional behaviour, aims to create a climate where staff feel a genuine commitment to openness and transparency when reporting breaches of Professional Standards. Police personnel should be motivated with a desire to maintain the integrity of the Police service and feel assured that reporting misconduct and criminal transgression will be universally acknowledged as 'doing the right thing.'
- 4.3 The Force's 'Professional Standards Reporting Procedure' defines how Nottinghamshire Police will protect and support its officers, staff and volunteers, by both (a) providing a broad range of options for reporting breaches and (b) providing consistent and meaningful support to colleagues who report concerns.
- 4.4 The Code of Ethics as set by the College of Policing places a positive obligation on Police personnel to report suspected breaches in the standards of professional behaviour by their colleagues. Officers, staff and volunteers must be able to report such breaches openly, with the support of their peers and line managers and have the utmost confidence that in doing so, they will never be subject of victimisation, discrimination or disadvantage.
- 4.5 The reporting procedure identifies guiding principles and some examples of what activity or conduct should be reported, before outlining the different mechanisms and gateways for making such reports, which can be done anonymously, confidentially or in an open report.
- 4.6 The PSD have a key part to play in this procedure once a referral is made to the Directorate. Where open reports have been made, appropriate support will be given to the informant from the outset and proactive central and / or local management support and action will continue throughout the lifetime of the investigation and where necessary beyond that.
- 4.7 Confidentiality, when requested, will be given the highest priority. Nevertheless, relevant information will be subject of statutory rules governing disclosure. For misconduct cases that fall outside the scope of a criminal investigation, confidential information will be handled in a similar way to criminal intelligence. Where there can be no adverse effect on the person accused and a fair hearing can be guaranteed, immunity as to the disclosure of confidential information will always be sought.
- 4.8 For any officers, staff or volunteers who are concerned in coming forward to report any suspicion of corruption or misconduct the Force provides an anonymous and confidential digital reporting platform called 'Integrity Messenger.' This system allows two-way communication with the PSD Counter Corruption Unit (CCU) whilst still preserving the anonymity of the person reporting for as long as they feel the need. Two way digital dialogue allows for rapport and confidence building, which in turn can lead to the person reporting providing their personal details. This affords any linked investigation with an opportunity to pursue further lines of enquiry.
- 4.9 A confidential telephone reporting system, maintained by the CCU, is also available to all Officers and Staff. Telephone calls are taken in person between the hours of 8am and 4pm and outside of these times, there is a

voicemail facility. This facility operates on both an external and internal telephone number.

In the reporting period 1st April 2019 to 31st August 2019 a total of 12 confidential referrals were received by the CCU. These are listed in accordance with National Counter Corruption categories as set by the National Crime Agency (NCA):

- Misuse of Force systems x 1
- Controlled drug use x1

The following are those that fall outside of the NCA corruption categories:

- Other x 1
- Information security x1
- Sickness x 2
- Line manager/performance issue x 6

In the reporting period 1st September 2019 to 29th February 2020 a total of 11 confidential referrals were received by the CCU. These are listed in accordance with National Counter Corruption categories as set by the National Crime Agency (NCA):

- 1 x drugs
- 1 x theft/fraud

Non-counter corruption categories:

- 1 x business interest
- 2 x inappropriate social media use
- 1 x bullying/grievance
- 3 x line management issues
- 2 x conduct issue

No information exists within the Force to suggest that there has been a reduction in the confidence of the confidential reporting gateways provided to police officers, police staff and volunteers. The organisation appear comfortable reporting issues openly in person to PSD. The department still receive overt queries and give regular advice on how to deal with unsatisfactory performance. The Force achieved 'good' for its HMICFRS (Her Majesty's Inspectorate of Constabulary and Fire and Rescue Service) inspection rating in relation to how well it maintains and ethical culture and lawful workforce behaviour.

- 4.10 The Force has an effective counter-corruption strategic threat assessment and control strategy. The Force makes good use of the integrity registers regarding notifiable associations and business interests.

5. Financial Implications and Budget Provision

- 5.1 No specific financial implications are noted.

6. Human Resources Implications

- 6.1 No specific HR implications are noted.

7. Equality Implications

- 7.1 This document has been drafted to comply with the general and specific duties in the Equality Act 2010; Data Protection Act; Freedom of Information Act; ECHR; Employment Act 2002; Employment Relations Act 1999 and other legislation relevant to policing.
- 7.2 This procedure is robust and the evidence shows there is no potential for discrimination and that all opportunities to promote equality have been taken.

8. Risk Management

- 8.1 It is essential the public have confidence in the service that Nottinghamshire Police provide.
- 8.2 The overwhelming majority of individual members of Police personnel including police officers, staff and volunteers within Nottinghamshire Police are dedicated, hard working, compassionate, and deliver policing services with a high degree of integrity. Regrettably, there are a small number of Police personnel that are guilty of and vulnerable to, unethical behaviour, dishonesty and corruption. The harm they do far outweighs the numbers they represent.
- 8.3 We all have a part to play in enhancing the integrity and reputation of the Force. This process starts with recognition that we are all individually accountable for our actions and responsible for our behaviour.

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

- 9.1 By having a Professional Standards Reporting Procedure we are able to set out ways that staff can make reports concerning breaches of Professional Standards and ensure we support the Force vision and values.

10. Changes in Legislation or other Legal Considerations

- 10.1 There are no changes in legislation or other legal considerations relating to this report.

11. Details of outcome of consultation

11.1 No consultation has been undertaken in relation to this report as the purpose is to provide an update to JASP only.

12. Appendices

12.1 There are no appendices attached to this report.

For Information	
Public/Non Public	Public
Report to:	Joint Audit and Scrutiny Panel (JASP)
Date of Meeting:	23 June 2020
Report of:	Deputy Chief Constable Barber
Report Author:	Andrew Burton, Risk and Business Continuity Officer
E-mail:	andrew.burton16158@nottinghamshire.pnn.police.uk
Other Contacts:	Amanda Froggatt, Force Assurance Lead
Agenda Item:	18

Business Continuity Compliance and Assurance Testing and Exercising

1. Purpose of the Report

- 1.1 To provide the Joint Audit and Scrutiny Panel (JASP) with an update on progress against the Force Business Continuity function from January – April 2020.
- 1.2 To inform the Panel of the schedule of planned work through Quarter 4.
- 1.3 To provide JASP with an update on the main themes and issues arising from the testing of individual departments.

2. Recommendations

- 2.1 That the Panel notes the progress made against the Force Business Continuity function and testing.

3. Reasons for Recommendations

- 3.1 To enable the Panel to fulfil its scrutiny obligations with regard to Nottinghamshire Police and its response to Business Continuity.
- 3.2 To provide the Panel with greater scrutiny opportunities and to reach more informed decisions.
- 3.3 To provide the Panel with the opportunity to shape the focus and priority areas of Business Continuity Testing.

4. Summary of Key Points

Business Continuity Update

- 4.1 Prior to the Coronavirus outbreak Force Business Continuity Plans, Business Impact Assessments were being updated and refreshed in accordance with annual reviews and recent movement of staff.

Each Plan was quality assured for consistency and individual/joint contribution to the Forces' Critical Functions. All Force Plans are current and appropriate changes to staffing have been incorporated.

- 4.2 During this period the People Services Plan was refreshed, updated and tested (full report completed) with key members of the Department. No issues were raised for escalation.
- 4.3 In December 2019 there was an electrical fire at Mansfield Police Station that originated in one of the locker rooms. No injuries resulted and little external damage caused but teams had to be relocated until full power/water could be reconnected. Business Continuity Plans were enacted, with teams moved to previously agreed alternative accommodation. There was no operational disruption regarding service delivery to the public.
- 4.4 The incident was subject to a designated Gold Group chaired by an ACC Cooper and immediate responses were actioned to prevent a similar re-occurrence and also to address issues that effected the Force Information Technology (IT) servers. Immediate Health and Safety concerns were addressed and an issue regarding the Forces IT servers was resolved. This resilience has now been reinforced by the adoption of a new Force Command and Control system which should prevent a similar reoccurrence.
- 4.5 Further learning from the 'Fire incident' will be fed into lessons learned and be reflected in the refreshed Business Continuity Plans of those Departments that were effected.
- 4.6 In light of the Coronavirus all Business Continuity Plans have been further reviewed by Heads of Department, as to their relevance, with reference to Force Critical Functions and their appropriateness to address the current threat, accuracy in detail, i.e. roles/contact numbers.
- 4.7 In line with National Guidance each Department Head has specifically reviewed their plan against a nationally agreed exercise specific to the perceived Coronavirus threat. This included loss of staff and increased demand against different scenarios, agile working and command resilience. All twenty five Force Business Continuity Plans were assessed against the exercise, including the OPCC, and judged to be fit for purpose.
- 4.8 Force Business Continuity approach and Plans now feed into the dynamic response from Nottinghamshire Police to the Coronavirus threat through the established and regular Gold Groups together with the Emergency Planning Department and through Operation Bion (Force response)
- 4.9 The Force continues to closely liaise and work with Regional Forces regarding Business Continuity at this time to ensure good practice, and where appropriate resources, are shared to avoid disruption in service across the region.

- 4.10 For the foreseeable future Business Continuity Plans will be reviewed and revised as the current Coronavirus crisis continues. They will be tested, albeit this will be done remotely, in observance of the National current advice and guidelines. This will ensure that on conclusion of the Coronavirus crisis Nottinghamshire Police will be in a good position to return to 'normality' as soon as possible and any lessons learned will inform the Forces future Business Continuity approach going forward.

5. Financial Implications and Budget Provision

- 5.1 If financial implications arise from recommendations raised from Business Continuity Testing, these implications are considered accordingly. Where an action cannot be delivered within budget provision, approval will be sought through the appropriate means.

No financial implications have been identified during this reporting period.

6. Human Resources Implications

- 6.1 There are no direct human resource implications as a result of this report. HR implications resulting from specific actions will be managed on a case by case basis.

7. Equality Implications

- 7.1 There are no direct equality implications as a result of this report. HR implications resulting from specific actions will be managed on a case by case basis.

8. Risk Management

- 8.1 Nottinghamshire Police have recently adopted a Risk Management Tool that is computer, Cloud based. This will allow the Force to capture and update departmental and strategic risks in a dynamic and proactive way. This will also compliment and be integral to the Force Business Continuity approach. It will go live in early April 2020.

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

- 9.1 Any policy implications will be subject to current policy development process.

10. Changes in Legislation or other Legal Considerations

- 10.1 There are no direct legal implications as a result of this report.

11. Details of outcome of consultation

11.1 Where escalation arises this is considered at the Organisational Ethics Risk and Learning Board. This are formally documented with recorded action points.

No issues were escalated to the Board within this reporting period.

12. Appendices

None.

Consideration	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	23 June 2020
Report of:	ICVA Pilot Scheme – Custody Record Reviews
Report Author:	Kayt Radford
E-mail:	kayt.radford@nottinghamshire.pnn.police.uk
Other Contacts:	
Agenda Item:	19

*If Non Public, please state under which category number from the guidance in the space provided.

Independent Custody Volunteer Association Pilot Scheme – Custody Record Reviews

1. Purpose of the Report

To present the results of the Independent Custody Visiting Association (ICVA) pilot scheme that Nottinghamshire volunteers have been participating in since September 2019. Independent Custody Visitors (ICVs) have been reviewing up to 16 custody records per month of vulnerable detainees. For the purpose of custody record reviews (CRR), vulnerability is defined as records which carry a mental health flag or are juveniles. ICVs have reviewed records using a pre-determined criteria of questions which cover detainee rights and entitlements, health and wellbeing and processes in custody. From April 2020, questions were added to the CRR to monitor Nottinghamshire Police response to Covid-19 crisis.

2. Recommendations

- 2.1 That Independent Custody Visitors continue to review custody records as well as conducting face to face visits to detainees held in police custody. It is anticipated that a recommendation will be made to the Home Office later this year to extend the role of ICVs to include custody record reviews.

3. Reasons for Recommendations

3.1 Reviewing custody records as well as conducting face to face visits, has produced data that gives a more holistic view of police custody. The data extracted from custody records can be used to highlight gaps and make recommendations for improvements to working practices. The data is more objective than face to face visiting and has been used by the scheme manager and custody inspectors to discuss best practice and to make realistic and sustainable improvements.

3.2 Custody record reviewing has been used as a means to continue effective monitoring in custody during the Covid-19 pandemic. Face to face visits normally conducted by ICVs were suspended in March 2020 taking into account government guidelines and after risk assessments were completed with each ICV. The risk assessments showed that most volunteers were unable to carry out face to face visits because of health vulnerabilities, were over 70 or pregnant. The scheme manager has been undertaking custody record reviews during the

pandemic, as well as obtaining weekly updates from custody inspectors and custody statistical data.

4. Summary of Key Points (this should include background information and options appraisal if applicable)

4.1 A comparative monthly report for custody record reviewing has been submitted as Appendix 1. Findings over the 6 month period of the pilot include the following:

- There is no record of DPs being asked about their religious requirements.
- The booking in process is efficient with most DPs being booked in within 20 minutes.
- All DPs received their Right and delays that were experienced were due to DPs being intoxicated or aggressive.
- Average wait time for mental health DPs for interview was 10 hours and 9 hours for juveniles.
- The Force identified all YP needed an Appropriate Adult (AA) and waited an average of 5 hours.
- The Force does not always identify that vulnerable adults need an AA. Vulnerable adults who were given access to AA waited an average of 7 hours.
- Most DPs consult with a solicitor and a small number refuse.
- All but one record reviewed, showed that female detainees are offered sanitary protection and access to a female member of staff. Female detainees are routinely told that the toilet area is pixelated.
- Observations are appropriately set and observed by staff.
- More juveniles are referred to liaison and diversion teams than vulnerable adults.
- Most young people are detained overnight in custody with transfers into secure accommodation rarely seen on the custody records reviewed.
- Most detainees have at least some items of clothing removed for safe keeping or for evidential purposes. Only one detainee was given a safety suit, but a rationale was provided for this in the record.
- The removal of shoes or laces are taken from most DPs for safe keeping.

5. Financial Implications and Budget Provision

5.1 Budget provision will need to continue to fund the ICV scheme including recruitment and training of volunteers.

5.2 There are also costs associated with the development and maintenance of the survey gizmo currently administered by BetterTimes.

5.3 On-going provision of IT hardware and updates as and when required.

6. Human Resources Implications

- 6.1 The role of the Volunteer Manager will be responsible for the custody record reviews and is already budgeted. On-going support from the Management Information department for the supply and redaction of custody records will also be required.

7. Equality Implications

- 7.1 Custody record reviews are concerned with the experience of vulnerable groups of detainees. Reviews have concentrated on juveniles and detainees with mental health vulnerabilities, both of which are protected characteristics under the Equality Act of 2010 (age and disability*).

*Includes any mental impairment for example, dyslexia and autism which are included in Nottinghamshire Police mental health definition.

8. Risk Management

- 8.1 The HMICFRS unannounced inspection of Nottinghamshire Police Custody suites in October 2018, made a number of substantial recommendations for improvement in Nottinghamshire police custody suites. Involvement in ICVAs national pilot scheme for ICVs to commence custody record reviews was seen as a way of influencing change and supporting improvements in custody, thereby mitigating some of the risks that the HMICFRS highlighted in their report.

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

- 9.1 Custody record reviewing supports the Police and Crime Plan priority to transform services and deliver quality policing. Custody record reviewing will do this by opening dialogue between custody inspectors and the NOPCC to discuss custody record findings and make improvements to processes in custody where possible.

10. Changes in Legislation or other Legal Considerations

- 10.1 Custody record reviewing currently falls within the Home Office Code of Practice for Independent Custody Visiting. However, a formal evaluation of the national pilot has taken place which will likely see the Board of the Independent Custody Visiting Association formally approach the Home Office to make custody record reviewing a permanent role for ICVs. A decision from the Home Office is likely to be towards the end of 2020.

11. Details of outcome of consultation

- 11.1 None.

12. Appendices

- 12.1 Custody record review - comparative monthly report.

MARCH 2020 REPORT
CUSTODY RECORD REVIEWING

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INTRODUCTION

The aim of the Independent Custody Observers Pilot is to review a random sample of custody records of vulnerable detainees including those with mental health problems and young people. Custody Records were interrogated against pre-set criteria endorsed by the Independent Custody Visiting Association (ICVA).

This report presents the findings of those custody records interrogations during March 2020 and represents a sample of 12 custody records. This sample comprised 8 mental health records and 8 young person records. The actual number of records reviewed are shown in brackets throughout the report.

FINDINGS

- There is no record of DPs being asked about their religious requirements.
- One DP experienced a delay during the booking in process.
- On average DPs waited 9 hours to be interviewed.
- The Force identified that an AA was appropriate for all young people and 2 vulnerable adults.
- On average DPs waited 7 hours to see a solicitor.
- Over half of young people were detained overnight.
- 100% of female DPs were assigned a female member of staff and offered sanitary products.
- Over half of DPs were given access to L&D teams.

GENERAL REQUIREMENTS

The areas checked and the findings are as below:

INSTRUCTED IN THE USE OF THE CELL CALL BUTTON – YES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					83% (5)	87.5% (7)	67% (8)	67% (6)	75% (6)	91% (10)	100% (16)
NO											
					17% (1)	12.5% (1)	33% (4)	33% (3)	25% (2)	9% (1)	0%

WERE DIETARY REQUIREMENTS CATERED FOR? - YES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					0%	12.5% (1)	25% (3)	0%	0%	0%	6% (1)
NO DETAIL IN CUSTODY RECORD FOUND											
					0%	37.5% (3)	0%	0%	0%	0%	0%
NO SPECIFIC DIETARY NEEDS IDENTIFIED											
					100% (6)	50% (4)	75% (9)	100% (9)	100% (8)	100% (11)	94% (15)

WERE RELIGIOUS REQUIREMENTS CATERED FOR – YES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					0%	0%	0%	0%	0%	0%	0%
NO DETAIL IN CUSTODY RECORD FOUND											
					100% (6)	100% (8)	100% (12)	100% (9)	100% (8)	100% (11)	100% (16)

INSTRUCTED THAT THE TOILET IS PIXELATED – YES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					0%	25% (2)	42% (5)	44% (4)	50% (4)	18% (2)	50% (8)
NO DETAIL IN CUSTODY RECORD FOUND											
					83% (5)	75% (6)	58% (7)	56% (5)	50% (4)	73% (8)	50% (8)
NOT APPLICABLE											
					17% (1)	0%	0%	0%	0%	9% (1)	0%

DETENTION

DELAY FROM ARRIVAL TO AUTHORISED DETENTION

The below table highlights the number of times DPs have experienced a delay of 20 minutes or over.

DP CATEGORY	SUITE	TIME DELAY
JANUARY		
Young People	Bridewell & Mansfield	There were two DPs who experienced minor delays.
Mental Health Vulnerabilities	Bridewell	One DP who was high on drugs waited 56 minutes to be booked in.
FEBRUARY		
Mental Health Vulnerabilities	Bridewell	One DP waited for 1.5 hours to be booked in.
MARCH		
Young Person	Bridewell	One DP experienced a minor delay of 38 minutes to be booked in.

RIGHTS

From all the custody records examined it was confirmed that the all DP's were given their rights either at booking in or later, if necessary with the AA present. It is acknowledged that at times DPs can be aggressive or intoxicated and this can prolong the amount of time it takes to receive their rights and entitlements in the correct setting. Therefore the table below sets out if a DP experienced a delay and if this was due to them being aggressive or intoxicated. 'Unclear' is recorded if there is no rationale for the delay recorded in the custody record.

IF THE DP EXPERIENCED A DELAY, AND IT WAS DUE TO THEM BEING INTOXICATED OR AGGRESSIVE – YOUNG PERSON											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					0%	0%	17% (1)	0%	0%	0%	0%
DELAY NOT DUE TO BEING INTOXICATED OR AGGRESSIVE											
					25% (1)	0%	17% (1)	0%	0%	0%	0%

IF THE DP EXPERIENCED A DELAY, AND IT WAS DUE TO THEM BEING INTOXICATED OR AGGRESSIVE - MENTAL HEALTH											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					50% (1)	0%	0%	0%	0%	UNCLEAR	0%
DELAY NOT DUE TO BEING INTOXICATED OR AGGRESSIVE											
					0%	0%	33% (2)	0%	0%	UNCLEAR	0%

FIRST INTERVIEW

The average length of time from authorised detention until first interview for those with mental health vulnerabilities and young people outlined below.

AVERAGE LENGTH OF TIME DETAINED UNTIL FIRST INTERVIEW FOR THOSE WITH MENTAL HEALTH VULNERABILITIES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					*Unclear	11HRS (3)	10HRS (5)	8HRS (4)	14HRS (3)	10.2% (5)	9HRS (6)
NO DETAIL IN CUSTODY RECORD FOUND											
					100% (2)	25%(1)	17% (1)	20% (1)	0%	0%	25% (2)

*The lack of information in some of the custody records means that it is not always possible to ascertain how long these DPs waited for their first interview. In both records which we reviewed there was no record of an interview taking place. However, one of the detainees was sectioned and taken to hospital so an interview would have probably been impossible to undertake.

AVERAGE LENGTH OF TIME DETAINED UNTIL FIRST INTERVIEW FOR YOUNG PERSON											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					16HRS	8HRS(3)	6HRS (5)	3HRS (4)	11HRS (5)	18.5HRS (6)	9HRS (7)
NO DETAIL IN CUSTODY RECORD FOUND											
					25% (1)	25% (1)	17% (1)	0%	0%	0%	12.5% (1)

RATIONALE TO EXPLAIN THE REASON FOR THE DELAY IN RECEIVING THE FIRST INTERVIEW

LENGTH OF TIME WAITED	RATIONALE
JANUARY	
Between 12-14 hours	There were delays obtaining a Romanian interpreter and her mother acted as AA. DP was brought into custody during the early hours of the night so interviews/AA were delayed until the following day.
Between 16-18 hours	DP was intoxicated when arrived and then went to hospital for overdose and had been batoned on the head. However, was discharged from hospital and returned to police custody at 04:54 and declared fit to interview at 08.04. No justification for why then be a delay until seeing solicitor at 15:14, although did have drug testing and fingerprinting at 11.27.
Over 20 hours	Intoxicated
Over 20 hours	The DP had been given 12 hour extension on custody (authorised by Supt in detailed entry) to pursue enquiries, believed to be reason for delaying interview.
FEBRUARY	
Between 14 - 16 hours	An interpreter was required.
Between 18-20 hours	Intoxicated and unsocial hours.
Over 20 hours	The DP was taken to hospital due to a head injury, cuts and grazes inflicted in the incident. PACE clock was stopped.
Over 20 hours	DP refused solicitor at first. Mother instructed solicitor on following morning.
MARCH	
Between 14-	DP held overnight.

16 hours	
Between 14-16 hours	DP was intoxicated and taken straight to cell.
Between 18-20 hours	DP was addicted to Class A drugs and was experiencing symptoms of drug withdrawal. Medication was administered. DP attempted suicide whilst in detention.
Between 18-20 hours	The DP was taken to hospital to have treatment for stab wounds as well as being intoxicated and violent.

APPROPRIATE ADULTS (AA's)

Young People

In the records examined, the Force identified that an AA was necessary for all young people and the nominated person/AA was contacted.

AVERAGE WAITING TIMES FROM FIRST RECORDED CONTACT WITH AA FOR YOUNG PEOPLE											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					15 HRS	7.75 HRS	3.5HRS	1 HR	10 HRS	5 HRS	5.5 HRS

RATIONALE FOR DELAY IN RECEIVING CONTACT WITH AN AA FOR YOUNG PEOPLE	
JANUARY	
Between 6-8 hours	DP level 4 aggressive with difficult behaviours - well cared for appropriate needs met.
Between 12-14 hours	DP was brought into custody in the early hours of the morning. An interpreter needed to be organised.
Between 14-16 hours	DP was detained overnight and AA visited in the morning.
Between 16-18 hours	It was not clear from custody log who the AA would be. At 18.04, the parents were identified as the AA and the mother was called within an hour. However, without a rationale provided, the AA that arrived after 16-18 hours then appeared to be an independent AA. The AA was not included in the

	handover or Inspector's first review.
FEBRUARY	
Between 14-16 hours	No specific rationale, but the delay could have been due to an interpreter being required.
Between 14-16 hours	DP heavily intoxicated
MARCH	
Between 4-6 hours	Initially, Police called the DPs mother, but she refused to act as AA. An AA was asked to attend by police in under an hour. An AA was arranged to attend at 14:30 (within 2 hours).
Between 6-8 hours	DP was intoxicated.
Between 10-12 hours	DP was brought to custody in the early hours of the morning for breach of the peace. No interview or charge as it was a domestic incident.
Between 10-12 hours	DP was intoxicated.

Mental Health Vulnerabilities

The Force identified that an AA was necessary for two DPs.

AVERAGE WAITING TIMES FROM FIRST RECORDED CONTACT WITH AA FOR THOSE WITH MENTAL HEALTH VULNERABILITIES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					Unclear	1.5 HRS	4.5 HRS	Unclear	20 HRS (1)	2 HRS (1)	1.5 HRS (2)

SOLICITOR

The percentage of people who saw a solicitor in each month is outlined in the tables below.

NUMBER OF YOUNG PEOPLE WHO SAW A SOLICITOR											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					50% (2)	100% (4)	100% (6)	100% (4)	100% (5)	67% (4)	87.5% (7)
NO DETAIL IN CUSTODY RECORD											
					25% (1)*	0%	0%	0%	0%	33%(2)	0%
NO. OF YOUNG PEOPLE WHO DID NOT WANT A SOLICITOR											
					25% (1)	0%	0%	0%	0%	0%	12.5% (1)

COMMENTS RELATING TO (NON) CONTACT WITH SOLICITOR – YOUNG PERSON	
JANUARY	None – all DPs saw a solicitor
FEBRUARY	There was no rationale as to why 2 young people did not see a solicitor
MARCH	DP refused a solicitor in the presence of her AA.

NUMBER OF THOSE WITH MENTAL HEALTH VULNERABILITIES WHO SAW A SOLICITOR											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					0%	75% (3)	100% (6)	0%	100% (3)	100% (5)	75% (6)
NO DETAIL IN CUSTODY RECORD											
					100% (2)	0%	0%	40% (2)	0%	0%	12.5% (1)
NUMBER WITH MHV WHO DID NOT WANT A SOLICITOR											
					0%	25% (1)	0%	60% (3)	0%	0%	12.5% (1)

COMMENTS RELATING TO (NON) CONTACT WITH SOLICITOR – MENTAL HEALTH VULNERABILITIES	
JANUARY	None – all DPs saw a solicitor.
FEBRUARY	None – all DPs saw a solicitor.
MARCH	DP held overnight. Transfer to court requested. DP was offered a solicitor at when rights were read at booking in, but refused. Recall to prison.

Average waiting times below for DPs to see a solicitor from authorised detention are set out in the tables below.

AVERAGE LENGTH OF WAIT FROM WHEN DETENTION WAS FIRST AUTHORISED TO FIRST CONTACT WITH A SOLICITOR – YOUNG PEOPLE											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					18 HRS	8 HRS	5.3 HRS	10.25 HRS	3.6 HRS	11.75 HRS	5.8 HRS
NO DETAIL IN CUSTODY RECORD FOUND/REFUSED SOLICITOR											
					50% (2)	0%	0%	0%	0%	33% (2)	12.5% (1)

AVERAGE LENGTH OF WAIT FROM WHEN DETENTION WAS FIRST AUTHORISED TO FIRST CONTACT WITH A SOLICITOR – MENTAL HEALTH											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					*Unclear	10 HRS	1 HR	*Unclear	2.3 HRS	12.4 HRS	8.3 HRS
NO DETAIL IN CUSTODY RECORD FOUND/REFUSED SOLICITOR											
					100% (2)	25% (1)	67% (4)	40% (2)	0%	0%	25% (2)

*Unable to determine the average waiting times since there was no record of either MH detainee having contact with a solicitor.

FEMALE OFFICER

Recent changes to PACE require all female detainees be cared for by a female officer/staff and sanitary products are routinely offered.

FEMALE OFFICER ASSIGNED TO FEMALE DP											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					100% (3)	100% (2)	100% (5)	100% (4)	100% (4)	75% (3)	100% (8)
NO DETAIL IN CUSTODY RECORD FOUND											
					0%	0%	0%	0%	0%	25% (1)	0%

SANITARY PRODUCTS OFFERED TO FEMALE DP											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					67% (2)	100% (2)	100% (5)	100% (4)	100% (4)	75% (3)	100% (8)
NO PRODCUCTS OFFERED											
					33% (1)	0%	0%	0%	0%	25% (1)	0%

OBSERVATION LEVELS

From the records reviewed, observation level was set and adhered to by custody staff.

OBSERVATION LEVELS ADHERED TO YES – YOUNG PEOPLE											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					100% (4)	100% (4)	100% (6)	100% (4)	100% (5)	100% (6)	100% (8)
OBSERVATION LEVELS ADHERED TO NO											
					0%	0%	0%	0%	0%	0%	0%
OBSERVATION LEVELS ADHERED TO YES – MH											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					100% (2)	100% (4)	100% (6)	100% (5)	100% (3)	100% (5)	100% (8)
OBSERVATION LEVELS ADHERED TO NO – MH											
					0%	0%	0%	0%	0%	0%	0%

LIAISON AND DIVERSION

ACCESS TO L&D TEAM YES - MH VULNERABILITIES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					50% (1)	0%	34% (2)	60% (3)	67% (2)	20% (1)	37.5% (3)
ACCESS TO L & D TEAM NO - MH VULNERABILITIES											
					0%	25% (1)	0%	20% (1)	0%	40% (2)	37.5% (3)
NO DETAIL FOUND IN THE CUSTODY RECORD											
					50% (1)	75% (3)	67% (4)	20% (1)	33% (1)	40% (2)	25% (2)

ANY EVIDENCE OF ACCESS TO THE L&D TEAM/MH TEAM OR REASONS FOR NO CONTACT FOR MENTAL HEALTH VULNERABILITY											
JANUARY											
<ul style="list-style-type: none"> Mental Health Team contacted at 15.20 and attended at 16.07. L&D City Team visited DP in cell at 08.25 and put an opt in letter in his property. 											
MARCH											
<ul style="list-style-type: none"> DP saw L&D team in cell who conducted a triage assessment. Appointment made with Clean Slate. Opt in letter and crisis numbers to be left in property. DP was referred for a mental health assessment. DP saw a drug worker - entered on the log at 14.05 hrs on 10.03.20 											

- DP recalled to prison.
- The DP was intoxicated, violent and injured. He received medical attention throughout his time in custody.

ACCESS TO L&D TEAM YES - YOUNG PEOPLE											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					25% (1)	25% (1)	50% (3)	75% (3)	40% (2)	33% (2)	87.5% (7)
ACCESS TO L & D TEAM NO - YOUNG PEOPLE											
					25% (1)	0%	0%	0%	0%	18% (1)	0%
NO DETAIL FOUND IN THE CUSTODY RECORD											
					50% (2)	75% (3)	50% (3)	25% (1)	60% (3)	50% (3)	12.5% (1)

ANY EVIDENCE OF ACCESS TO THE L&D TEAM/MH TEAM OR REASONS FOR NO CONTACT FOR YOUNG PEOPLE											
JANUARY											
<ul style="list-style-type: none"> • MH Clinician contacted but DP refused to co-operate. • DP not seen by MH Team as seen on 30th December and deemed no changes had occurred with the DPs condition since then. • Safeguarding team - no concerns raised re suicide. • Email sent to MH team at booking in but there is no evidence in the record to suggest that the DP saw the MH team. 											
FEBRUARY											
<ul style="list-style-type: none"> • Enquiries were made by police with no success. Plan regular observations whilst in custody. 											
MARCH											
<ul style="list-style-type: none"> • The DP saw a mental health clinician. DP declined any further intervention. Filed closed to L&D service. • The DP saw a Mental Health Clinician who conducted a triage assessment and referred the DP to Inspire and Achieve. • Referral made to Inspire Achieve • DP saw a mental health clinician. Liaison with Wakefield YOT, support worker at Care Home and appointment letter left with property. Referring to CAMHS. 											

MENTAL HEALTH (MH) VULNERABILITIES

The MH tag covers a range of MH issues from depression, anxiety through to PTSD and it is acknowledged that not all those detained with MH vulnerabilities would need a MH assessment, the below table provides ICV comments from the Custody records.

COMMENTS RELATING TO THE MENTALLY VULNERABLE IN CUSTODY	
JANUARY	
<ul style="list-style-type: none"> Mental Health assessment concluded that no evidence of acute mental ill health. No MH assessment carried out as DP identified as having depression and drug addiction issues. Not believed to have MH issues. The custody team worked really hard to ensure that this DP was well cared for throughout and that it was safe to release him. 	
FEBRUARY	
<ul style="list-style-type: none"> Not clear recording of MH requirements after stating depression. A long time in detention. Detail about MH scant. Long wait to see medical health practitioner considering detainee was bi-polar. 	
MARCH	
<ul style="list-style-type: none"> DP was well cared for with continuing treatment and medication received from HCP throughout their time in custody. No specific mental health assessment took place. DP presented with drug withdrawal so all the medical care was concerned with managing those symptoms. Good care received throughout the time in custody including prescribing drugs to ease withdrawal symptoms. No record of DP having seen a medical practitioner or mental health worker. But AA was identified for the vulnerable adult DP. 	

YOUNG PEOPLE

The amount of time young people spent in police custody is outlined in the table below:

YOUNG PEOPLE HELD OVERNIGHT IN POLICE CUSTODY - YES											
APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
					75% (3)	100% (4)	67% (4)	50% (2)	80% (4)	100% (6)	75% (6)
YOUNG PEOPLE HELD OVERNIGHT IN POLICE CUSTODY - NO											
					25% (1)	0%	33% (2)	50% (2)	20% (1)	0%	25% (2)

REMOVAL OF CLOTHING

If the DPs clothing is removed there should be a clear rationale for doing so and this should be accompanied with a matching observation level to demonstrate the considered level of risk for that DP. Below is a table detailing incidences where clothing was removed and whether there was any accompanying rationale.

CLOTHING – JANUARY	
	<ul style="list-style-type: none">• 37.5% of DPs had their clothing removed and one was provided with a safety suit (rationale provided for the use of the safety suit).• 12.5% of DPs had their shoes removed.• 62.5% of DPs had their shoe laces removed for safekeeping.
FEBRUARY	
	<ul style="list-style-type: none">• 73% of DPs had their clothing removed.• 9% of DPs had their shoes removed.• 64% of DPs had their shoe laces removed.
MARCH	
	<ul style="list-style-type: none">• 50% of DPs had their clothing removed.• 37% of DPs had their shoes removed.• 37.5% of DPs had their shoes removed.

For Information	
Public/Non Public	Public
Report to:	Joint Audit and Scrutiny Panel (JASP)
Date of Meeting:	23rd June 2020
Report of:	DCC Barber Charlie Radford, Chief Finance Officer OPCC
Report Author:	Amanda Froggatt, Strategic Support Officer
E-mail:	amanda.froggatt@nottinghamshire.pnn.police.uk
Other Contacts:	
Agenda Item:	20

Joint Audit and Scrutiny Panel Proposed Work Plan 2020

1. Purpose of the Report

- 1.1 The purpose of this report is to present the proposed work plan for the Joint Audit and Scrutiny Panel for 2020.

2. Recommendations

- 2.1 That Joint Audit and Scrutiny Panel members note the report and attached appendix, and agree the contents.
- 2.2 That members of the Joint Audit and Scrutiny Panel note the key themes identified to accompany each of the Force Audit and Inspection reports.

3. Reasons for Recommendations

- 3.1 To enable the Panel to fulfil its scrutiny obligations with regard to Force activity.

4. Summary of Key Points

- 4.1 The proposed workplan has been discussed with members and prepared based on the business planning cycle for both the OPCC and Nottinghamshire Police.
- 4.3 The proposed Joint Audit and Scrutiny work plan has been prepared in consultation with the Chief Finance Officer in order to fulfil our statutory obligations with regards to reporting in these areas of business.

5. Financial Implications and Budget Provision

- 5.1 There are no financial / budget implications arising from this report.

6. Human Resources Implications

- 6.1 There are no direct HR implications as a result of this report.

7. Equality Implications

- 7.1 There are no direct HR implications as a result of this report. HR implications resulting from specific actions will be managed on a case by case basis.

8. Risk Management

- 8.1 There are no risk management issues arising from this report.

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

- 9.1 Any policy implications will be subject to current policy development process.

10. Changes in Legislation or other Legal Considerations

- 10.1 There are no direct legal implications as a result of this report.

11. Details of outcome of consultation

- 11.2 The proposed work plan has been produced in partnership between the Force and the OPCC.

12. Appendices

- 12.1 Appendix A: Proposed Joint Audit and Scrutiny

PROPOSED JOINT AUDIT AND SCRUTINY PANEL WORK PLAN 2020

30 SEPTEMBER 2020 FINAL ACCOUNTS MEETING			
	External Audit ISA260 Government Report	Annually	
	Final Force Statement of Accounts 19/20 Final Group Statement of Accounts 19/20 (OPCC and Force AGS to be incorporated)	Annually	OPCC – Charlie Radford Force – Mark Kimberley
	Summary set of Accounts for Publication	Annually	OPCC – Charlie Radford
	Internal Audit Progress Report	Each Meeting	Mazars – Mark Lunn
	GDPR Audit Report	Deferred from June 2020	
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMIC, AGS improvements) Key theme for Force Audit Report – IT Strategy and Demand	Each meeting	OPCC - as required Force – Amanda Froggatt
	Review Working Together Agreement incorporating SoD, Fin Regs and SOs	Annually	OPCC – Kevin Dennis
	Use of Force Update – Proposed deferral from February2020		Force – CI Williams
	Force Treasury Update Report to show compliance with Treasury Management Strategy	Annually	OPCC – Charlie Radford
	OPCC Report on Compliance with Freedom of Information Requests and the Specified Information Order	6-Monthly	OPCC – Lisa Gilmour
	Force Assurance Report on Compliance with Freedom of Information and Data Protection Requests	6-Monthly	Force – Pat Stocker
	Force Report on Monitoring, Review and Assurance of the Publication Scheme	6-Monthly	Force – Pat Stocker
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert

27 NOVEMBER 2020 CHAIR TOPIC

	Internal Audit Progress Report	Each Meeting	Mazars – Mark Lunn
	Review of OPCC Risk Management arrangements Review of Force Risk Management arrangements Key Theme for Risk – To be Advised	6-Monthly	OPCC – Kevin Dennis Force – Amanda Froggatt
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMIC, AGS improvements) Key theme for Force Audit Report – Neighbourhoods	Each meeting	OPCC - Where appropriate Force – Amanda Froggatt
	Annual Audit Letter – External Audit	Annually	Ernst and Young
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert
	Force Report on Complaints and Misconduct, Investigations, New and Open Cases	6-Monthly	Force – Supt PSD
	Force Report on IPCC Investigations, Recommendations and Actions	6-Monthly	Force – Supt PSD
	Force Report of Whistle Blowing and Anti-Fraud and Corruption Policies and Review of Compliance.	6-Monthly	Force – Supt PSD

Review of key areas to support Corporate Governance arrangements: *(review of requirements to be finalised and then prioritised. Areas to be identified for reports or internal audits and will be informed by assurance mapping)*

Sources of assurance to include:

- Effectiveness of partnerships
- Monitor the application of the pension schemes
- Review of delegated powers
- Review Register of Interests
- Financial Management/Financial Systems
- Legislative change
- Scheme of delegation
- Annual report from PSD on their activity - i.e. no of dismissals final letters and nature of the event

- By exception report on Insurance Claims covering Public Liability, Employer's Liability, Motor Liabilities including Costing and Lessons Learned
- By exception report on Outcomes of Public Finance Initiative Contracts