

# **JOINT AUDIT AND SCRUTINY PANEL**

**THURSDAY 24 SEPTEMBER 2015 at 10.00 AM**

**The Council Chamber**

**GEDLING BOROUGH COUNCIL**

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## **Membership**

Stephen Charnock (Chair)

Leslie Ayoola

John Brooks

Peter McKay

Philip Hodgson

## **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 9 June 2015
4. External audit of the accounts 2014-15 (ISA260)
5. Statement of accounts and annual governance statements
6. Strategic risk management report (2015/16 quarter 2)
7. Regional collaboration update
8. Mystery shopper report July 2014- April 2015
9. Police and Crime Commissioner's update report

10. Update on HMIC reports and recommendations
11. Internal audit progress report
12. Audit and inspection report
13. Work plan and meeting schedule
14. **EXCLUSION OF THE PUBLIC**

The Committee will be invited to resolve:-

“That the public be excluded for the remainder of the meeting on the grounds that the discussions are likely to involve disclosure of exempt information described in paragraph 3 of the Local Government (Access to Information) (Variation) Order 2006 and the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”

#### **Note**

If this is agreed, the public will have to leave the meeting during consideration of the following items.

#### **EXEMPT INFORMATION ITEMS**

15. Attempted fraud investigation

#### **NOTES**

- Members of the **public are welcome to attend** to observe this meeting
- For **further information** on this agenda, please contact the Office of the Police and Crime Commissioner on 0115 9670999 extension 801 2005 or email [nopcc@nottinghamshire.pnn.police.uk](mailto:nopcc@nottinghamshire.pnn.police.uk)
- A **declaration of interest** could involve a private or financial matter which could be seen as having an influence on the decision being taken, such as having a family member who would be directly affected by the decision being taken, or being involved with the organisation the decision relates to. Contact the Democratic Services Officer: [alison.fawley@nottsc.gov.uk](mailto:alison.fawley@nottsc.gov.uk) for clarification or advice prior to the meeting.

**NOTTINGHAMSHIRE POLICE AND CRIME COMMISSIONER**  
**County Hall, West Bridgford, Nottingham, NG2 7QP**

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**MINUTES**  
**OF THE MEETING OF THE**  
**NOTTINGHAMSHIRE POLICE AND CRIME COMMISSIONER**  
**JOINT AUDIT & SCRUTINY PANEL**  
**HELD ON THURSDAY 9 JUNE 2015**  
**AT GEDLING BOROUGH COUNCIL,**  
**NOTTINGHAM**  
**COMMENCING AT 2.00 PM**

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**MEMBERSHIP**

(A - denotes absent)

Mr Stephen Charnock (Chair)  
A Mr Leslie Ayoola  
Mr John Brooks  
Dr Phil Hodgson  
Mr Peter McKay

**OFFICERS PRESENT**

Paddy Tipping	Police and Crime Commissioner
Phil Gilbert	Head of Strategy and Assurance, OPCC
Charlotte Radford	Chief Finance Officer, OPCC
Chris Eyre	Chief Constable, Notts. Police
Paul White	Strategic Support Officer
Mike Clarkson	Mazaars
Simon Lacey	KPMG (External Audit)
Andrea Naylor	T/Head of Finance
Paul Murphy	PSO
Alison Fawley	Democratic Services, Notts. County Council

**1. ELECTION OF CHAIR**

Stephen Charnock was elected as Chairman of the Panel for 2015/16.

**2. APOLOGIES FOR ABSENCE**

Apologies were received from Leslie Ayoola

**3. DECLARATIONS OF INTERESTS BY MEMBERS AND OFFICERS**

None.

The Chair reminded Panel members of their duty to ensure their declarations of interests were up to date.

**4. MINUTES OF THE PREVIOUS MEETING**

The minutes of the last meeting held on 12 February 2015, having been circulated to all Members, were taken as read and were confirmed and were signed by the Chair.

**5. INTRODUCTION OF NEW INTERNAL AUDITORS**

Mike Clarkson from Mazars was introduced to the Panel. Mr Clarkson gave apologies for his colleague Brian Welch and gave a brief description of the work they have done in the public sector.

**6. IPCC INVESTIGATIONS**

Paul Murphy introduced the report which informed the Panel regarding complaint and conduct matters referred by Nottinghamshire Police to the IPCC between 1 October 2014 – 31 March 2015 and the relevant recommendations and actions.

During discussions the following points were made:

- IPCC had not been critical for timeliness but it was acknowledged that improvements could be made.
- A visit had been made to Leicestershire Force to examine their triage approach. A similar system had been implemented from May and this had created capacity to focus on more serious issues.
- The Panel noted a 7% reduction in cases referred to the IPCC compared to the previous period and asked for the trend to be shown over the previous two years. It was also noted that criteria had changed and would be likely to change in the future.
- Themes emerging from investigations were recognised as areas of opportunity for organisational learning.

## **RESOLVED 2015/013**

That the Panel had received assurance of the processes in place relating to IPCC investigations as detailed in the report.

### **7. FORCE IMPROVEMENT ACTIVITY LESSONS LEARNED**

Paul Murphy introduced the report which informed the Panel in respect of force improvement activity, lessons learned monitoring and the implementation of learning from the IPCC Lessons Learned bulletins during the period October 2014 to March 2015.

During discussions the following points were made:

- The strategic aim was to ensure best practice across the organisation by sharing knowledge and learning with relevant business areas.
- Lessons Learned Bulletins were shared with departmental leads and used to form action plans including scenario based training.
- It was important to ensure that people picked up the correct messages from the Bulletins.
- ACC Torr was developing a consistent approach between the Force and East Midlands Ambulance Service and other groups particularly around vulnerable groups.
- An HMI inspection focussing on vulnerability was expected within a few weeks.
- The five forces in the East Midlands had procured body video equipment and the roll out in Nottinghamshire would start in the autumn.

## **RESOLVED 2015/014**

That the report be noted.

### **8. PROFESSIONAL STANDARDS CONFIDENTIAL REPORTING PROCEDURE (WHISTLE BLOWING)**

Paul Murphy introduced the report which informed the Panel regarding Whistle blowing and outlined how the Force in general and the Professional Standards Directorate managed and dealt with members of the organisation who made reports concerning breaches of Professional Standards and in particular how they could be provided with support and confidentiality when appropriate and necessary.

During discussions the following points were raised:

- It was noted that during the period 1 October 2014 - 31 March 2014 the number of referrals made to the Counter Corruption Unit was 33 compared to 40 referrals in the previous six months.
- The 'supporters' process had been reinvigorated as an HMIC report in November 2014 had identified that the process was not widely known. Measures taken included development of a more comprehensive training

package and a review of communications and promotion of the supporters programme.

- Integrity Messenger allowed officers and staff to report unethical behaviour in a confidential and anonymous manner which enabled rapport and confidence to be built with the referee.

#### **RESOLVED 2015/015**

That the Panel had received assurance from the processes in place relating to confidential reporting as detailed within the report.

### **9. ANTI-FRAUD AND CORRUPTION POLICY – REVIEW OF COMPLIANCE**

The Chief Constable introduced the report which informed the Panel of the level of compliance against the East Midlands Strategic Commercial Unit (EMSCU) Fraud and Corruption policy for the period December 2014 – July 2015.

#### **RESOLVED 2015/016**

- 1) The Panel noted that EMSCU's Commercial Director had received no reports of any fraudulent activity following any audit of procurement activity undertaken by the Force.
- 2) The Panel noted that EMSCU's Head of Supplier Services (to which the Policy directs any individual wishing to report any suspicion of fraudulent activity) had advised that there had been no reports of any fraudulent activity in relation to procurement activity undertaken within Nottinghamshire Police.
- 3) The Panel noted that EMSCU's Head of Supplier Services had written to suppliers to reiterate the Force position in relation to gifts, gratuities and hospitality and that the relevant Force procedure stated that police officers and staff should not accept the offer of any gift, gratuity, favour or hospitality as to do so may compromise their impartiality or give rise to a perception of such compromise.
- 4) The Panel noted that EMSCU's commercial awareness training programme which was launched in December 2013 was being delivered on an ongoing basis and included content on the prevention of fraud and corruption in the procurement process.
- 5) The Panel noted that EMSCU had included reference and guidance to conflict of interests and gifts and hospitality on procurement documents in relation to suppliers notifying us if they have any relationship with any member of the Forces and that links to the Code of Ethics had been included.

**10. DRAFT GROUP ANNUAL GOVERNANCE STATEMENTS 2014-15**

Charlie Radford introduced the briefing which gave Panel members the opportunity to identify items for inclusion in the annual governance statement from assurances they had received during the year and which had not been included in the draft statement.

During discussions the following points were raised:

- Presentation inconsistencies between the two reports would be resolved in line with statutory guidance.
- Both statements identified significant governance issues that had been identified by internal and external audit and were being addressed as a priority. The Panel would receive updates on progress during 2015-16

**RESOLVED 2015/017**

That the draft Annual Governance Statements for 2014-15 be approved.

**11. INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2014-15**

Charlie Radford introduced the report on behalf of Angela Ward who had sent apologies.

The report was the final one from internal auditors Baker Tilly and provided an adequate assurance rating for the OPCC and the Force.

During discussions the following points were raised:

- Areas of weakness concerning partnerships had been identified which would be followed up during 2015-16.
- Governance arrangements were not as clear as they could be and addressing this was considered a healthy challenge although it would be important to get the balance right between strong governance/control and forging strong partnerships.

**RESOLVED 2015/018**

That the report be noted.

**12. INTERNAL AUDIT ANNUAL PLAN 2015-16**

Charlie Radford introduced the report which informed Panel members of the proposed plan of work for 2015-16. Members were also provided with a new audit charter following the change in internal audit providers.

**RESOLVED 2015/019**

- 1) That the audit plan for 2015-16 be approved.

2) That the Audit Charter be approved.

**13. UPDATE ON THE CLOSE OF ACCOUNTS 2014-15**

Charlie Radford briefed Panel Members on the progress of closing the accounts. The draft accounts had been produced during a period of significant change within the finance department and although the changes did not impact on the statement for 2014-15, there would be significant changes to future years statements.

Each year the draft statement of accounts was provided to the Audit & Scrutiny Panel members for comment prior to the final version being provided to Panel in September. This year the panel meeting was earlier than usual in June and it was requested that a member be nominated to discuss the draft statements with the Chief Finance Officer prior to sign off.

**RESOLVED 2015/020**

That Stephen Charnock and Peter McKay would meet with the Chief Finance Officer and acting Head of Finance to go through the draft statement of accounts prior to the draft accounts being signed off.

**14. EXTERNAL AUDIT – PROGRESS REPORT AND FEES 2015-16**

Simon Lacey introduced the report which informed Panel members of the progress made in relation to the external audit work plan and the proposed fees for 2015-16.

During discussions the following points were raised:

- Responsibility for determining fees had moved to Public Sector Audit Appointments Limited (PSAA), an independent company established by the Local Government Association.
- The context for the larger fee for PCC reflected the group accounts.

**RESOLVED 2015/021**

1) That the report be noted.

2) That the fees as detailed within the letters attached at appendix A of the report be approved.

**15. RESERVES AND PROVISIONS OUT-TURN REPORT 2014-15**

Charlie Radford introduced the report which informed Panel members on the level of reserves and provisions balances held at the end of the financial year 2014-15.

During discussions the following points were raised:



- Provisions were held for risks known to be accruing and where the financial impact can be reasonably calculated.
- Reserves were held for potential risks and for items which may become provisions but where the full cost cannot be accurately calculated. The most significant risk held in relation to this is in respect of the A19 judgement.
- Reserves and provisions held were considered healthy but not excessive.

**RESOLVED 2015/022**

That the report be noted.

**16. AUDIT AND INSPECTION REPORT**

Paul White introduced the report which provided the Panel with an update on the progress against recommendations arising from audits and inspections that had taken place within the Force.

During discussions the following points were raised:

- There were two actions off target which continued to be progressed but required revised target completion dates from the action owner.
- There were two items at risk of being off target and although work was progressing it was likely that they would require new target completion during the next reporting period.
- There were four items reported as proposed for closure and will be progressed through the Force's established action management process.
- It was agreed to look at the format of the appendices to make them easier to read.

**RESOLVED 2015/023**

1) That the progress made against audit and inspection recommendations be noted.

2) That the forthcoming audits and inspections be noted.

**17. SURVEY OF POLICE AUDIT COMMITTEE CHAIRS (VERBAL REPORT)**

The Chair informed the panel that he had completed an online questionnaire and the summary report would be brought to a future meeting.

**RESOLVED 2015/024**

That the verbal update be noted.

**18. WORK PLAN AND MEETING SCHEDULE**

**RESOLVED 2015/025**

The work programme would be revised to reflect new reporting deadlines.

The meeting closed at 4.15pm

CHAIR

<b>For Decision</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Joint Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>Chief Finance Officer</b>
<b>Report Author:</b>	<b>Charlotte Radford</b>
<b>Other Contacts:</b>	<b>Andrew Cardoza</b>
<b>Agenda Item:</b>	<b>04</b>

## **External Audit of the Accounts 2014-15 (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 2014-15.

### **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
  - Recommend the letter of representation to the Police & Crime Commissioner for signing and sending to the external auditors.

### **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 2014-15.
- 4.2 The auditors report also includes a draft letter of representation for the Chief Financial Officer to complete.
- 4.3 The Auditor highlights in his report that he intends to issue an unqualified opinion in relation to the accounts, governance and value for money.

### **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)



*cutting through complexity*

# **Report to those charged with governance (ISA 260) 2014/15**

**Police and Crime Commissioner for Nottinghamshire  
and Chief Constable for Nottinghamshire**

**FINAL**

September 2015

**The contacts at KPMG  
in connection with this  
report are:**

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This report is addressed to the PCC/CC and has been prepared for the sole use of the PCC/CC. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies summarising where the responsibilities of auditors begin and end and what is expected from audited bodies. We draw your attention to this document which is available on Public Sector Audit Appointment's website ([www.psaa.co.uk](http://www.psaa.co.uk)).

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public 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.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Andrew Cardoza, the engagement lead to the PCC/CC, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Trevor Rees (on 0161 246 4000, or by email to [trevor.rees@kpmg.co.uk](mailto:trevor.rees@kpmg.co.uk)). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk), by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.

## This document summarises:

- the key issues identified during our audit of the financial statements for the year ended 31 March 2015 for the PCC/CC; and
- our assessment of the PCC's and the CC's arrangements to secure value for money.

## Scope of this report

This report summarises the key findings arising from:

- our audit work at the Police and Crime Commissioner for Nottinghamshire ('the PCC') and the Chief Constable for Nottinghamshire ('the CC') in relation to their 2014/15 financial statements; and
- the work to support our 2014/15 conclusion on the PCC/CC's arrangements to secure economy, efficiency and effectiveness in its use of resources ('VFM conclusion').

## Financial statements

Our *External Audit Plan 2014/15*, presented to you in February 2015, set out the four stages of our financial statements audit process.



This report focuses on the third stage of the process: substantive procedures. Our on site work for this took place during July 2015.

We are now in the final phase of the audit, the completion stage. Some aspects of this stage are also discharged through this report.

## VFM conclusion

Our *External Audit Plan 2014/15* explained our risk-based approach to VFM work. We have now completed the work to support our 2014/15 VFM conclusion. This included:

- Assessing the potential VFM risks and identifying the residual audit risks for our VFM conclusion; and
- considering the results of any relevant work by the PCC/CC and other inspectorates and review agencies in relation to these risk areas.

## Structure of this report

This report is structured as follows:

- Section 2 summarises the headline messages.
- Section 3 sets out our key findings from our audit work in relation to the 2014/15 financial statements of the PCC/CC.
- Section 4 outlines our key findings from our work on the VFM conclusion.

Our recommendations are included in Appendix 1. We have also reviewed your progress in implementing prior recommendations and this is detailed in Appendix 2.

## Acknowledgements

We would like to take this opportunity to thank officers and Members for their continuing help and co-operation throughout our audit work.

**This table summarises the headline messages for the PCC/CC. The remainder of this report provides further details on each area.**

<b>Proposed audit opinion</b>	<p>We anticipate issuing an unqualified audit opinion on the PCC and CC's financial statements by 30 September 2015.</p> <p>We also expect to report that your Annual Governance Statement complies with guidance issued by CIPFA/SOLACE in June 2007.</p>
<b>Audit adjustments</b>	<p>Our audit identified a number of adjustments to the accounts. We also identified a number of presentational and disclosure adjustments all of which were amended by the PCC and CC and which had no overall effect on the reported position.</p> <p>A number of these adjustments were as a result of a fault in the accounts template. Due to the size of the accounts a number of the links between the main statements and notes failed to work and resulted in inconsistencies which had not been picked up by management's quality review prior to us receiving version 1 on the 30 June and version 2 the 3 July 2015.</p> <p>We have recorded the audit adjustments at Appendix 3. All of these were adjusted by the PCC / CC.</p> <p>We have raised a recommendation in relation to the matters highlighted above, which are summarised in Appendix 1.</p>
<b>Key financial statements audit risks</b>	<p>We identified the following key financial statements audit risks in our 2014/15 External audit plan issued in February 2015.</p> <ul style="list-style-type: none"> <li>■ Management override of controls;</li> <li>■ Fraudulent revenue recognition;</li> <li>■ Stage 2 Transfer – transfer an accounting arrangements; and</li> <li>■ A19 Tribunal Ruling – accounting for outcome of tribunal.</li> </ul> <p>We have worked with officers throughout the year to discuss these key risks and our detail findings are reported in Section 3 of this report.</p> <p>There are no matters of any significance arising as a result of our audit work in these key risk areas.</p>



<b>Accounts production and audit process</b>	<p>We have noted that there continues to be scope for improvement in the availability and quality of supporting working papers. This year we found that the links within the PCC/CC accounting template encountered a fault which meant not all figures between the main statements and notes agreed. The main CIES statement did not cast correctly due to a late adjustment.</p> <p>We also found some instances where there were inconsistencies between the same account balances between notes and in the case of cash between years. There were also considerable rounding differences. These issues had not been picked up by management's quality review prior to us receiving version 1 on the 30 June and version 2 on the 3 July 2015. We spent abortive audit time planning and preparing audit work based on version 1 which had been given to us, as we then had to re-perform this work on the revised version.</p> <p>We reported in last year's ISA260 that the quality of working papers needed to be improved. Although we did receive most working papers electronically, the file provided was not always easy to navigate and follow, with the note references sometimes referring to the 2013/14 set of accounts. There were also some issues with links to supporting notes and the form in which they were provided e.g. PDF rather than excel for fixed asset register. In some cases we found that working papers did not agree to the figures in the accounts, for example the PCC costs. These did not impact on the overall balances within the CIES but resulted in additional audit time in resolving queries within working papers.</p> <p>As a consequence of the increased audit input required, an increase from the scale fee will be necessary and we will discuss this with officers to detail the extra work involved and agree this once we have completed our audit.</p>
<b>Completion</b>	<p>At the date of this report our audit of the financial statements is substantially complete subject to completion of the following areas:</p> <ul style="list-style-type: none"> <li>■ Whole of Government Accounts (These were not submitted by the deadline and recently been received for audit);</li> <li>■ Cash flow and MIRS within the Final version of the accounts; and</li> <li>■ Completion of Capital Additions. (Receipt of working papers which are held off site).</li> </ul> <p>Before we can issue our opinion we require a signed management representation letter from the PCC/CC.</p> <p>We confirm that we have complied with requirements on objectivity and independence in relation to this year's audit of the PCC and CC's financial statements.</p>
<b>VFM conclusion and risk areas</b>	<p>We have concluded that the PCC/CC have made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.</p> <p>We therefore anticipate issuing an unqualified VFM conclusion by 30 September 2015.</p>

**We have not identified any issues in the course of the audit that are considered to be material.**

**Our audit has identified a number of presentational adjustments.**

#### **Proposed audit opinion**

Subject to all outstanding queries being resolved to our satisfaction, we anticipate issuing an unqualified audit opinion on the PCC and CC's financial statements following approval of the Statement of Accounts by the 30 September 2015.

#### **Audit differences**

In accordance with ISA 260 we are required to report uncorrected audit differences to those charged with governance. We also report any material misstatements which have been corrected and which we believe should be communicated to you to help you meet your governance responsibilities.

There were no material errors identified which required correction.

There were also no uncorrected errors.

We identified a large number of presentational adjustments required to ensure that the accounts are compliant with the *Code of Practice on Local Authority Accounting in the United Kingdom 2014/15* ('the Code'). We understand that the PCC/CC will be addressing all these adjustments.

#### **Annual Governance Statement**

We have reviewed the Annual Governance Statements and confirmed that:

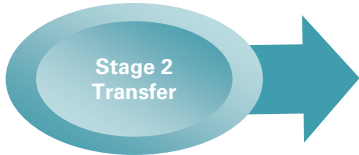
- they comply with *Delivering Good Governance in Local Government: A Framework* published by CIPFA/SOLACE; and
- they are not misleading or inconsistent with other information we are aware of from our audit of the financial statements.

We have worked with the PCC/CC throughout the year to discuss significant risks and key areas of audit focus

This section sets out our detailed findings on those risks

In 2014/15 financial statements. We have now completed our *External Audit Plan 2014/15*, presented to you in February 2015, we identified the significant risks affecting the PCC/CC's our testing of these areas and set out our evaluation following our substantive work.

The table below sets out our detailed findings for each of the risks that are specific to the PCC/CC.

Significant audit risk	Issue	Findings
 <p><b>Stage 2 Transfer</b></p> <p><b>Audit areas affected</b></p> <ul style="list-style-type: none"> <li>■ Property Plant and Equipment</li> <li>■ CIES Income/Expenditure</li> <li>■ Treatment of pension liability</li> </ul>	<p><b>Risk</b></p> <p>The Police Reform and Social Responsibility Act 2011 (schedule 15 part 3) allows PCC's and Chief Constables to agree a transfer scheme for staff and assets from the PCC to the CC. As such, the Home Office required a transfer scheme to be submitted for each local police area for implementation by 1 April 2014.</p> <p>It is likely that at least some staff or assets will be transferred to Chief Constable, but it is up to each PCC and CC to agree their own transfer scheme and these arrangements will differ between local police areas.</p> <p>CIPFA issued LAAP Bulletin 98A regarding the Closure of the 2013/14 Accounts and considered the treatment of staff and asset transfer for Stage 1. The Bulletin also introduced the consideration of such treatments for the Stage 2 transfers.</p>	<p>As part of our audit, we ensured that the PCC/CC were aware of the latest guidance and reviewed the accounting treatment they had applied.</p> <p>We found that the PCC/CC had:-</p> <ul style="list-style-type: none"> <li>■ Determined the appropriate staff and assets to transfer, including pension liabilities;</li> <li>■ Followed the relevant accounting standards to account for these transactions; and</li> <li>■ Treatment of the Stage 2 transfer was in line with the approval and consistent with treatment for Stage 1.</li> </ul>

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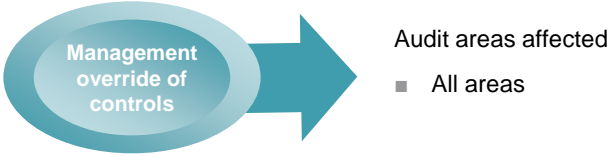
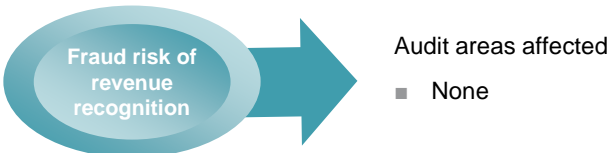
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The table below sets out our detailed findings for each of the risks that are specific to the PCC/CC.

Significant audit risk	Issue	Findings
<p><b>Audit areas affected</b></p> <ul style="list-style-type: none"> <li>Financial Statements Presentation</li> <li>Contingent Liabilities</li> <li>Provisions</li> </ul>	<p><b>Risk</b></p> <p>Nottinghamshire Police lost the employment tribunal against them in relation to A19. This forced officers with over 30 years service to retire. In Nottinghamshire this affected just under 100 officers.</p> <p>Along with four other forces Nottinghamshire may now have to pay for some form of compensation to these former officers.</p> <p>An appeal has been lodged. The results are not yet known and depending on the timing of any judgement there may be an impact on the 2014/15 financial statements.</p>	<p>The police officers affected by A19 have been appealing the decision of the employment tribunal over a number of years.</p> <p>In July 2015 the A19 officers lost the appeal and the legal ruling was that staff with over 30 years service had been dismissed lawfully. The time allowed to submit a further appeal has now passed and the legal process can be concluded. The contingent liability note has been updated to reflect the legal finding as has the other significant events during the year note.</p>

In our *External Audit Plan 2014/15* we reported that we would consider two risk areas that are specifically required by professional standards and report our findings to you. These risk areas were Management override of controls and the Fraud risk of revenue recognition.

The table below sets out the outcome of our audit procedures and assessment on these risk areas.

Areas of significant risk	Summary of findings
 <p>Management override of controls</p> <p>Audit areas affected</p> <ul style="list-style-type: none"> <li>■ All areas</li> </ul>	<p>Our audit methodology incorporates the risk of management override as a default significant risk. Management is typically in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We have not identified any specific additional risks of management override relating to this audit.</p> <p>In line with our methodology, we carried out appropriate controls testing and substantive procedures, including over journal entries, accounting estimates and significant transactions that are outside the normal course of business, or are otherwise unusual.</p> <p>There are no matters arising from this work that we need to bring to your attention.</p>
 <p>Fraud risk of revenue recognition</p> <p>Audit areas affected</p> <ul style="list-style-type: none"> <li>■ None</li> </ul>	<p>Professional standards require us to make a rebuttable presumption that the fraud risk from revenue recognition is a significant risk.</p> <p>In our <i>External Audit Plan 2014/15</i> we reported that we do not consider this to be a significant risk for Local Authorities as there is unlikely to be an incentive to fraudulently recognise revenue.</p> <p>This is still the case. Since we have discounted this presumed risk, there has been no impact on our audit work.</p>

# Financial Statements (continued) Accounts production and audit process

There is still scope for improvement in the quality of working papers.

Officers dealt with some of the audit queries in a reasonable time but in some cases we experienced delays in the audit process.

The PCC/CC has not effectively implemented the recommendation in our *ISA 260 Report 2013/14*.

## Accounts production and audit process

ISA 260 requires us to communicate to those charged with governance, the PCC and the CC as corporations sole, our views about the significant qualitative aspects of the PCC/CC's accounting practices and financial reporting. We also assessed the PCC/CC's process for preparing the accounts and its support for an efficient audit.

Element	Commentary
<b>Accounting practices and financial reporting</b>	The PCC/CC accounting policies are consistent with the Code and we consider that accounting practices are appropriate.
<b>Completeness of draft accounts</b>	<p>We received a complete set of draft accounts by deadline of 30 June 2015. However, on the first day of the audit visit we were presented with a second draft of the accounts. The template used to generate accounts did not work well and contained some errors. Links between the main statements and notes did not always work and resulted in inconsistencies that had not been identified through quality review by management.</p> <p>We incurred additional abortive audit time in proof reading and quality checking the first version of the accounts and entries. Management need to ensure they carry out a comprehensive quality check of the financial statements before presenting them to us for audit. As a result Management also incurred addition time in responding to additional audit queries from us as a result.</p>

Element	Commentary
<b>Quality of supporting working papers</b>	<p>Our <i>Accounts Audit Protocol</i>, which we issued in March 2015, set out our working paper requirements for the audit.</p> <p>Some of the working papers met the standards set out in the <i>Accounts Audit Protocol</i>. However, the quality of supporting working papers in some cases, did not match the entry in the accounts, did not cast, were blank as links had not worked correctly, and were in an inappropriate format i.e. PDF rather than excel. We have made a specific recommendation for improvement at Appendix 1.</p>
<b>Response to audit queries</b>	Officers resolved some of the audit queries in a reasonable time. However, in some cases, we experienced delays, specifically where staff who prepared the working papers were not available during the audit due to absences. These factors, the inconsistencies within the draft statements provided for audit and the quality of supporting working papers have resulted in additional audit time to complete the audit.

## Findings in respect of the control environment for key financial systems

There are no significant findings to report to you in respect of the control environment.

## Prior year recommendations

As part of our audit we have specifically followed up the PCC/CC's progress in addressing the recommendations in last years ISA 260 report. There was one recommendation in the previous year which has not been effectively implemented and we have repeated the same concerns this year. Appendix 2 provides further details.

## Financial Statements (continued) Completion

**We confirm that we have complied with requirements on objectivity and independence in relation to this year's audit of the PCC/CC's financial statements.**

**Before we can issue our opinion we require a signed management representation letter.**

**Once we have finalised our opinions and conclusions we will prepare our *Annual Audit Letter* and close our audit.**

### Declaration of independence and objectivity

As part of the finalisation process we are required to provide you with representations concerning our independence.

In relation to the audit of the financial statements of Nottinghamshire PCC and CC for the year ending 31 March 2015, we confirm that there were no relationships between KPMG LLP and Nottinghamshire PCC and CC, its directors and senior management and its affiliates that we consider may reasonably be thought to bear on the objectivity and independence of the audit engagement lead and audit staff. We also confirm that we have complied with Ethical Standards and the Public Sector Audit Appointments Ltd requirements in relation to independence and objectivity.

We have provided a detailed declaration in Appendix 4 in accordance with ISA 260.

### Management representations

You are required to provide us with representations on specific matters such as your financial standing and whether the transactions within the accounts are legal and unaffected by fraud. We have provided a template to the S151 Officer for presentation to the Audit Committee. We require a signed copy of your management representations before we issue our audit opinion.

### Other matters

ISA 260 requires us to communicate to you by exception 'audit matters of governance interest that arise from the audit of the financial statements' which include:

- Significant difficulties encountered during the audit;
- Significant matters arising from the audit that were discussed, or subject to correspondence with management;
- Other matters, if arising from the audit that, in the auditor's professional judgment, are significant to the oversight of the

financial reporting process; and

- Matters specifically required by other auditing standards to be communicated to those charged with governance (e.g. significant deficiencies in internal control; issues relating to fraud, compliance with laws and regulations, subsequent events, non disclosure, related party, public interest reporting, questions/objections, opening balances etc).

There are no other 2014/15 matters which we wish to draw to your attention in addition to those highlighted in this report.

### Emerging Risks

The Force/PCC has implemented a new ledger system from the 1 April 2015 and the S151 has raised some emerging risks in relation to Creditors, Payroll and VAT. Work is being undertaken through the Internal Auditors to review these concerns which in turn could emerge as additional risks in our 2015/16 external audit plan. We will reassess these risks during our planning work for the 2015/16 external audit plan.

**Our VFM conclusion considers how the PCC/CC secures financial resilience and challenges how it secures economy, efficiency and effectiveness.**

**We have concluded that the PCC/CC has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.**

#### Background

Auditors are required to give their statutory VFM conclusion based on two criteria specified by the Audit Commission. These consider whether the PCC/CC have proper arrangements in place for:

- securing financial resilience: looking at the PCC/CC's financial governance, financial planning and financial control processes; and
- challenging how it secures economy, efficiency and effectiveness: looking at how the PCC/CC is prioritising resources and improving efficiency and productivity.

We follow a risk based approach to target audit effort on the areas of greatest audit risk. We consider the arrangements put in place by the PCC/CC to mitigate these risks and plan our work accordingly.

The key elements of the VFM audit approach are summarised in the diagram below.

#### Work completed

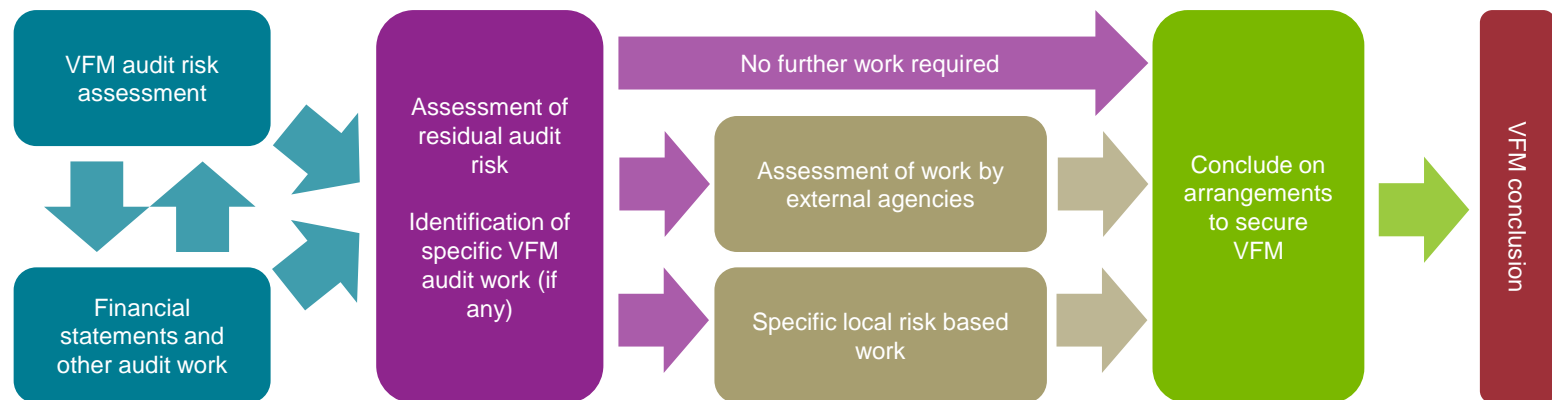
We performed a risk assessment earlier in the year and have reviewed this throughout the year.

We have not identified any significant risks to our VFM conclusion and therefore have not completed any additional work.

#### Conclusion

We have concluded that the PCC/CC have made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

VFM criterion	Met
Securing financial resilience	✓
Securing economy, efficiency and effectiveness	✓





**We have identified a number of specific VFM risks.**

**We are satisfied that external or internal scrutiny provides sufficient assurance that the PCC/CC's current arrangements in relation to these risk areas are adequate.**

#### Work completed


In line with the risk-based approach set out on the previous page, and in our *External Audit Plan* we have:

- assessed the PCC/CC's key business risks which are relevant to our VFM conclusion;
- identified the residual audit risks for our VFM conclusion, taking account of work undertaken in previous years or as part of our financial statements audit; and
- considered the results of relevant work by the PCC/CC, inspectorates and review agencies in relation to these risk areas.

#### Key findings

Below we set out the findings in respect of those areas where we have identified a residual audit risk for our VFM conclusion.

We concluded that we did not need to carry out additional work for these risks as there was sufficient relevant work that had completed by the PCC/CC, inspectorates and review agencies in relation to these risk areas.

Key VFM risk	Risk description and link to VFM conclusion	Assessment
	<p>Nottinghamshire lost the employment tribunal brought against them and four other forces by the Police Superintendents Association of England and Wales. This challenged the legality of their decision to force nearly 100 officers with more than 30 years service to retire.</p> <p>Nottinghamshire have appealed this decision but the outcome of the appeal and its potential financial consequence is not yet known.</p> <p>If Nottinghamshire lose the appeal and have to pay compensation and the costs associated with calculating this the financial impact could be detrimental to the financial resilience element of the VFM conclusion.</p>	<p>In accordance with accounting practice a contingent liability of £3.5m was included in the previous year's financial statements.</p> <p>The 2014-15 accounts presented for audit include recognition of the same contingent liability. The legal ruling in July 2015 ruled in Nottinghamshire PCC/CC's favour that the A19 staff had been lawfully dismissed and time has now expired for a further appeal. The contingent liability within the accounts has been updated to reflect this. This decision could have a positive impact for the PCC as they will have a further £3.5m reserves available for the MTFS.</p> <p><b>Specific risk based work required: No</b></p>

We have identified a number of specific VFM risks.

We are satisfied that external or internal scrutiny provides sufficient assurance that the PCC/CC's current arrangements in relation to these risk areas are adequate.

#### Work completed


In line with the risk-based approach set out on the previous page, and in our *External Audit Plan* we have:

- assessed the PCC/CC's key business risks which are relevant to our VFM conclusion;
- identified the residual audit risks for our VFM conclusion, taking account of work undertaken in previous years or as part of our financial statements audit; and
- considered the results of relevant work by the PCC/CC, inspectorates and review agencies in relation to these risk areas.

#### Key findings

Below we set out the findings in respect of those areas where we have identified a residual audit risk for our VFM conclusion.

We concluded that we did not need to carry out additional work for these risks as there was sufficient relevant work that had completed by the PCC/CC, inspectorates and review agencies in relation to these risk areas.

Key VFM risk	Risk description and link to VFM conclusion	Assessment
	<p>Nottinghamshire Police along with all forces have significant budget savings to make over the coming years. Plans are in place to achieve these savings and these were reviewed as part of last years VFM assessment.</p> <p>We will review ongoing saving plans and processes as part of our VFM audit work linking this to any further HMIC or external body reports in relation to VFM such as the PEEL review.</p>	<p>All police bodies have been affected by reductions in central funding and these will continue for the next few years. The PCC/CC have to date responded well to these pressures, maintaining performance and in identifying savings to be delivered.</p> <p>The Force/PCC have delivered £42m of savings over the last 5 years and has identified the need for £48m saving over the next 5 years. Whilst the Force was short of its planned savings target in 2014-15 by £3m, which the PCC has agreed to support through the use of reserves. The Force/PCC have identified plans to achieve savings required in 2015-16, but is still working on further savings projects to fill the gap and if not achieve a further call on reserves may be required.</p> <p>These future plans are based on realistic assumptions for reductions in grant funding. Our review of the specific risk indicators would suggest that there is no adverse impact on financial resilience or value for money.</p> <p><b>Specific risk based work required: No</b></p>

## Appendix 1: Key issues and recommendations

We have given each recommendation a risk rating and agreed what action management will need to take.

The PCC/CC should closely monitor progress in addressing specific risks and implementing our recommendations.

We will formally follow up these recommendations next year.

Priority rating for recommendations		
<b>1</b> <b>Priority one:</b> issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.	<b>2</b> <b>Priority two:</b> issues that have an important effect on internal controls but do not need immediate action. You may still meet a system objective in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.	<b>3</b> <b>Priority three:</b> issues that would, if corrected, improve the internal control in general but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.

No.	Risk	Issue and recommendation	Management response / responsible officer / due date
1	2	<b>Quality and availability of working papers</b> Some working papers were not provided at the start of the audit; we experienced some delays due to staff absences which were not notified to the audit team on a timely basis. We will work with your officers to ensure there is clearer communication and understanding of what we require. <b>Recommendation</b> The Finance team should ensure: <ul style="list-style-type: none"> <li>availability of the working papers specified in the agreed Prepared By Client (PBC) schedule prior to the start of the audit;</li> <li>availability of key (and/or appropriate alternative) staff during the audit process; and</li> <li>appropriate Management/Peer review of working papers prior to handover for audit.</li> </ul>	Agreed. This year was particularly difficult with unplanned absence. All effort was put into delivering a balanced set of accounts and therefore some working papers were delayed. <b>Responsible Officer</b> – Chief Finance Officer – Office of the Police & Crime Commissioner <b>Due Date</b> – April 2016

## Appendix 1: Key issues and recommendations

No	Risk	Issue and recommendation	Management response / responsible officer / due date
2	2	<p><b>Accounts Presented for Audit</b></p> <p>We received version 1 of the accounts on the 30 June but were subsequently provided with version 2 on the 3 July 2015. Version 2 of the accounts included a number of casting errors, figures which were not supported with amended working papers and entries that did not agree to the PCC/CC accounts template used.</p> <p><b>Recommendation</b></p> <p>The Finance team should ensure:</p> <ul style="list-style-type: none"> <li>■ that the version presented to Members and Officers has been subject to sufficient and appropriate management quality review, proof reading of entries and cross checking to supporting notes; and</li> <li>■ that the version of the accounts 'prepared for audit' is the finalised version, subject to quality review and that we as the external auditor are provided with working papers for any amendments made to the version being audited.</li> </ul>	<p>Agreed. Version 1 had been checked by several people, but version 2 had not been so robustly checked. The errors occur in how the spreadsheet feeds through to the word document once updates are made. We were keen to make sure the auditors had a set of accounts that did not contain any "balancing" adjustments, but the right set of figures. Unfortunately in doing this version 2 was updated by the spreadsheet and the upload created errors.</p> <p><b>Responsible Officer</b> – Chief Finance Officer – Office of the Police &amp; Crime Commissioner</p> <p><b>Due Date</b> – April 2016</p>
3	2	<p><b>Accounts Production Version Control</b></p> <p>The accounts prepared for our audit contained a number of electronic links to subsequent working papers and links to support the account entries. A number of these links failed during the audit of the accounts or were not updated to reflect changes made to the different version of the accounts. This delayed the audit process and generated additional queries for your staff to resolve.</p> <p><b>Recommendation</b></p> <p>The Finance team should ensure an alternative accounts template for the generation of the statements is used and limit the number of links used to support them. If links are required they should be tested during the management quality review process prior to submitting the accounts for audit.</p>	<p>Agreed in principle. We are looking into the possibility of computers for the staff that can meet the processing need. This will also mean that access to computers with increased processing ability will also be needed by the auditors.</p> <p><b>Responsible Officer</b> – Chief Finance Officer – Office of the Police &amp; Crime Commissioner</p> <p><b>Due Date</b> – April 2016</p>

The PCC/CC has not effectively implemented the recommendation in our *ISA 260 Report 2013/14*.

We re-iterate the importance of the outstanding recommendation and repeated this within our *ISA 260 report 2014/15*.

This appendix summarises the progress made to implement the recommendations identified in our *ISA 260 Report 2013/14* and re-iterates any recommendations still outstanding.

Number of recommendations that were:	
Included in original report	1
Implemented in year or superseded	0
Remain outstanding (re-iterated below)	1

No.	Risk	Issue and recommendation	Officer responsible and due date	Status as at July 2015
1	3	<p><b>Quality and availability of working papers</b></p> <p>Some working papers were not provided at the start of the audit; we experienced some delays due to staff absences which were not notified on a timely basis.</p> <p>We will work with your officers to ensure there is clearer communication and understanding of what we require.</p> <p>Recommendation</p> <p>The Finance team should ensure:</p> <ul style="list-style-type: none"> <li>■ availability of the working papers specified in the PBC schedule prior to the start of the audit;</li> <li>■ availability of key staff during the audit process; and</li> <li>■ appropriate peer review of working papers prior to handover.</li> </ul>	<p>Discussed and agreed in principle by the Chief Finance Officer and the Assistant Chief Officer (Resources).</p> <p>A detailed response will be reported to the Audit and Scrutiny Panel after a feedback meeting with the auditors.</p>	Not implemented - reiterated

**This appendix sets out the audit differences.**

**The financial statements have been amended for all of the errors identified through the audit process.**

We are required by ISA 260 to report all uncorrected misstatements, other than those that we believe are clearly trivial, to those charged with governance (which in your case is the Audit Committee). We are also required to report all material misstatements that have been corrected but that we believe should be communicated to you to assist you in fulfilling your governance responsibilities.

#### **Uncorrected audit differences**

We are pleased to report that there are no uncorrected audit differences.

#### **Corrected audit differences**

##### **Material misstatements**

We are pleased to report that there are no uncorrected audit differences.

##### **Non material audit differences**

We are pleased to report that there are no uncorrected audit differences.

A number of amendments focused on presentational improvements have been made to the draft financial statements. The Finance Department are committed to continuous improvement in the quality of the financial statements submitted for audit in future years.

**The Code of Audit Practice requires us to exercise our professional judgement and act independently of both Public Sector Audit Appointments Ltd and the PCC/CC.**

### Requirements

Auditors appointed by Public Sector Audit Appointments Ltd must comply with the *Code of Audit Practice* (the 'Code') which states that:

*"Auditors and their staff should exercise their professional judgement and act independently of both the Commission and the audited body. Auditors, or any firm with which an auditor is associated, should not carry out work for an audited body that does not relate directly to the discharge of auditors' functions, if it would impair the auditors' independence or might give rise to a reasonable perception that their independence could be impaired."*

In considering issues of independence and objectivity we consider relevant professional, regulatory and legal requirements and guidance, including the provisions of the Code, the detailed provisions of the Statement of Independence included within the Public Sector Audit Appointments Ltd *Terms of Appointment* ('Public Sector Audit Appointments Ltd Guidance') and the requirements of APB Ethical Standard 1 *Integrity, Objectivity and Independence* ('Ethical Standards').

The Code states that, in carrying out their audit of the financial statements, auditors should comply with auditing standards currently in force, and as may be amended from time to time. Public Sector Audit Appointments Ltd guidance requires appointed auditors to follow the provisions of ISA (UK &I) 260 *Communication of Audit Matters with Those Charged with Governance* that are applicable to the audit of listed companies. This means that the appointed auditor must disclose in writing:

- Details of all relationships between the auditor and the client, its directors and senior management and its affiliates, including all services provided by the audit firm and its network to the client, its directors and senior management and its affiliates, that the auditor considers may reasonably be thought to bear on the auditor's objectivity and independence.

- The related safeguards that are in place.
- The total amount of fees that the auditor and the auditor's network firms have charged to the client and its affiliates for the provision of services during the reporting period, analysed into appropriate categories, for example, statutory audit services, further audit services, tax advisory services and other non-audit services. For each category, the amounts of any future services which have been contracted or where a written proposal has been submitted are separately disclosed. We do this in our *Annual Audit Letter*.

Appointed auditors are also required to confirm in writing that they have complied with Ethical Standards and that, in the auditor's professional judgement, the auditor is independent and the auditor's objectivity is not compromised, or otherwise declare that the auditor has concerns that the auditor's objectivity and independence may be compromised and explaining the actions which necessarily follow from his. These matters should be discussed with the Audit Committee.

Ethical Standards require us to communicate to those charged with governance in writing at least annually all significant facts and matters, including those related to the provision of non-audit services and the safeguards put in place that, in our professional judgement, may reasonably be thought to bear on our independence and the objectivity of the Engagement Lead and the audit team.

### General procedures to safeguard independence and objectivity

KPMG's reputation is built, in great part, upon the conduct of our professionals and their ability to deliver objective and independent advice and opinions. That integrity and objectivity underpins the work that KPMG performs and is important to the regulatory environments in which we operate. All partners and staff have an obligation to maintain the relevant level of required independence and to identify and evaluate circumstances and relationships that may impair that independence.

**We confirm that we have complied with requirements on objectivity and independence in relation to this year's audit of the PCC/CC's financial statements.**

Acting as an auditor places specific obligations on the firm, partners and staff in order to demonstrate the firm's required independence. KPMG's policies and procedures regarding independence matters are detailed in the *Ethics and Independence Manual* ('the Manual'). The Manual sets out the overriding principles and summarises the policies and regulations which all partners and staff must adhere to in the area of professional conduct and in dealings with clients and others.

KPMG is committed to ensuring that all partners and staff are aware of these principles. To facilitate this, a hard copy of the Manual is provided to everyone annually. The Manual is divided into two parts. Part 1 sets out KPMG's ethics and independence policies which partners and staff must observe both in relation to their personal dealings and in relation to the professional services they provide. Part 2 of the Manual summarises the key risk management policies which partners and staff are required to follow when providing such services.

All partners and staff must understand the personal responsibilities they have towards complying with the policies outlined in the Manual and follow them at all times. To acknowledge understanding of and adherence to the policies set out in the Manual, all partners and staff are required to submit an annual ethics and independence confirmation. Failure to follow these policies can result in disciplinary action.

#### **Auditor declaration**

In relation to the audit of the financial statements of Nottinghamshire PCC/CC for the financial year ending 31 March 2015, we confirm that there were no relationships between KPMG LLP and Nottinghamshire PCC/CC, its directors and senior management and its affiliates that we consider may reasonably be thought to bear on the objectivity and independence of the audit engagement lead and audit staff. We also confirm that we have complied with Ethical Standards and the Public Sector Audit Appointments Ltd requirements in relation to independence and objectivity.



## Appendix 5: Materiality and reporting of audit differences

**For 2014/15 our materiality is £4.5 million for the PCC/CC's accounts.**

**We have reported all audit differences over £220,000 for the PCC/CC's accounts to the Audit Committee.**

### Materiality

The assessment of what is material is a matter of professional judgment and includes consideration of three aspects: materiality by value, nature and context.

- Material errors by value are those which are simply of significant numerical size to distort the reader's perception of the financial statements. Our assessment of the threshold for this depends upon the size of key figures in the financial statements, as well as other factors such as the level of public interest in the financial statements.
- Errors which are material by nature may not be large in value, but may concern accounting disclosures of key importance and sensitivity, for example the salaries of senior staff.
- Errors that are material by context are those that would alter key figures in the financial statements from one result to another – for example, errors that change successful performance against a target to failure.

We used the same planning materiality reported in our External Audit Plan 2014/15, presented to you in April 2015.

Materiality for the PCC/CC's accounts was set at £4.5m which equates to around 2 percent of gross expenditure. We design our procedures to detect errors in specific accounts at a lower level of precision.

### Reporting to the Audit Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit Committee any misstatements of lesser amounts to the extent that these are identified by our audit work.

Under ISA 260, we are obliged to report omissions or misstatements other than those which are 'clearly trivial' to those charged with

governance. ISA 260 defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

ISA 450 requires us to request that uncorrected misstatements are corrected.

In the context of the PCC/CC, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £220,000 for the PCC/CC.

Where management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit Committee to assist it in fulfilling its governance responsibilities.

We continually focus on delivering a high quality audit.

This means building robust quality control procedures into the core audit process rather than bolting them on at the end, and embedding the right attitude and approaches into management and staff.

KPMG's Audit Quality Framework consists of seven key drivers combined with the commitment of each individual in KPMG.

The diagram summarises our approach and each level is expanded upon.

At KPMG we consider audit quality is not just about reaching the right opinion, but how we reach that opinion. KPMG views the outcome of a quality audit as the delivery of an appropriate and independent opinion in compliance with the auditing standards. It is about the processes, thought and integrity behind the audit report. This means, above all, being independent, compliant with our legal and professional requirements, and offering insight and impartial advice to you, our client.

KPMG's Audit Quality Framework consists of seven key drivers combined with the commitment of each individual in KPMG. We use our seven drivers of audit quality to articulate what audit quality means to KPMG.

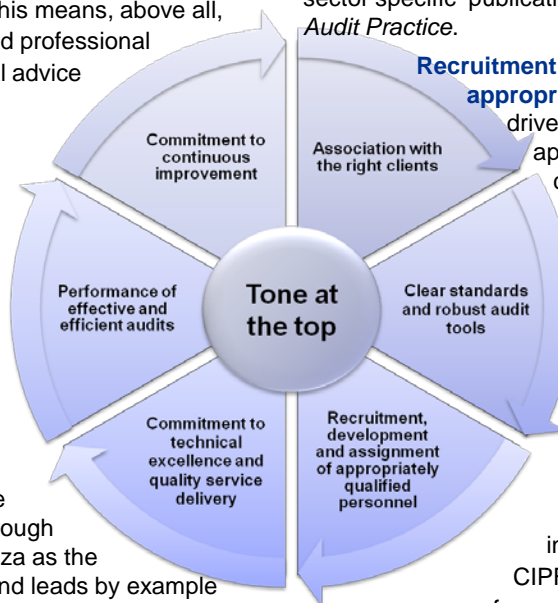
We believe it is important to be transparent about the processes that sit behind a KPMG audit report, so you can have absolute confidence in us and in the quality of our audit.

**Tone at the top:** We make it clear that audit quality is part of our culture and values and therefore non-negotiable. Tone at the top is the umbrella that covers all the drives of quality through a focused and consistent voice. Andrew Cardoza as the Engagement Lead sets the tone on the audit and leads by example with a clearly articulated audit strategy and commits a significant proportion of his time throughout the audit directing and supporting the team.

**Association with right clients:** We undertake rigorous client and engagement acceptance and continuance procedures which are vital to the ability of KPMG to provide high-quality professional services to our clients.

**Clear standards and robust audit tools:** We expect our audit professionals to adhere to the clear standards we set and we provide a range of tools to support them in meeting these expectations. The global rollout of KPMG's eAudit application has significantly enhanced

existing audit functionality. eAudit enables KPMG to deliver a highly technically enabled audit. All of our staff have a searchable data base, Accounting Research Online, that includes all published accounting standards, the KPMG Audit Manual Guidance as well as other relevant sector specific publications, such as the Audit Commission's *Code of Audit Practice*.



### Recruitment, development and assignment of appropriately qualified personnel:

One of the key drivers of audit quality is assigning professionals appropriate to the PCC/CC's risks. We take great care to assign the right people to the right clients based on a number of factors including their skill set, capacity and relevant experience.

We have a well developed technical infrastructure across the firm that puts us in a strong position to deal with any emerging issues. This includes:

- A national public sector technical director who has responsibility for co-ordinating our response to emerging accounting issues, influencing accounting bodies (such as CIPFA) as well as acting as a sounding board for our auditors.
- A national technical network of public sector audit professionals is established that meets on a monthly basis and is chaired by our national technical director.
- A dedicated Department of Professional Practice comprised of over 100 staff that provide support to our audit teams and deliver our web-based quarterly technical training.

**We continually focus on delivering a high quality audit.**

**This means building robust quality control procedures into the core audit process rather than bolting them on at the end, and embedding the right attitude and approaches into management and staff.**

**Quality must build on the foundations of well trained staff and a robust methodology.**

### **Commitment to technical excellence and quality service delivery:**

Our professionals bring you up- the-minute and accurate technical solutions and together with our specialists are capable of solving complex audit issues and delivering valued insights.

Our audit team draws upon specialist resources including Forensic, Corporate Finance, Transaction Services, Advisory, Taxation, Actuarial and IT. We promote technical excellence and quality service delivery through training and accreditation, developing business understanding and sector knowledge, investment in technical support, development of specialist networks and effective consultation processes.

**Performance of effective and efficient audits:** We understand that how an audit is conducted is as important as the final result. Our drivers of audit quality maximise the performance of the engagement team during the conduct of every audit. We expect our people to demonstrate certain key behaviors in the performance of effective and efficient audits. The key behaviors that our auditors apply throughout the audit process to deliver effective and efficient audits are outlined below:

- timely Engagement Lead and manager involvement;
- critical assessment of audit evidence;
- exercise of professional judgment and professional scepticism;
- ongoing mentoring and on the job coaching, supervision and review;
- appropriately supported and documented conclusions;
- if relevant, appropriate involvement of the Engagement Quality Control reviewer (EQC review);
- clear reporting of significant findings;
- insightful, open and honest two-way communication with those charged with governance; and
- client confidentiality, information security and data privacy.

**Commitment to continuous improvement:** We employ a broad range of mechanisms to monitor our performance, respond to feedback and understand our opportunities for improvement.

### **Our quality review results**

Public Sector Audit Appointments Ltd publishes information on the quality of work provided by us (and all other firms) for audits undertaken on behalf of them (<http://www.psaa.co.uk/audit-quality/principal-audits/kpmg-audit-quality/>).

The latest Annual Regulatory Compliance and Quality Report (issued June 2014/2015) showed that we are meeting the overall audit quality and regulatory compliance requirements.



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<b>For Decision</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Joint Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>Chief Finance Officer</b>
<b>Report Author:</b>	<b>Charlotte Radford</b>
<b>Other Contacts:</b>	<b>Gary Jones</b>
<b>Agenda Item:</b>	<b>05</b>

## **STATEMENT OF ACCOUNTS AND ANNUAL GOVERNANCE STATEMENTS FOR 2014-15**

### **1. Purpose of the Report**

- 1.1 To provide members with a copy of the audited statement of accounts and annual governance statements for 2014-15.

### **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 Both legal entities have successfully implemented the stage 2 transfer and this is reflected in the information within each of the statements.
- 4.5 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 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 The draft accounts were made available for public inspection and published on the websites for comment. One member of the public requested to review the supporting records – no issues were raised.

## **12. Appendices**

A – The Chief Constables Statement of Accounts 2014-15

B – The Group Statement of Accounts 2014-15

C - The Chief Constables Annual Governance Statement 2014-15

D – The PCC's Annual Governance Statement 2014-15



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NOTTINGHAMSHIRE  
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PROUD TO SERVE

**The Chief Constable of  
Nottinghamshire  
Statement of Accounts  
2014-2015**

# **The Chief Constable of Nottinghamshire Statement of Accounts Contents Page**

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## **Explanatory Foreword**

### **1 Introduction**

This is the Statement of Accounts for the legal entity of the Chief Constable as created under the Police Reform and Social Responsibility Act 2011 (The Act). The Act was a major reform to the governance of policing. It created two legal entities the Chief Constable of Nottinghamshire (CCN) and the Police & Crime Commissioner (the Commissioner).

Each legal entity is required to produce its own Statement of Accounts and Annual Governance Statement. The Accounts are consolidated into the Group Accounts (the Group) of the Police & Crime Commissioner and therefore the Chief Constable's accounts are similar to those of a subsidiary company in the private sector.

The resources provided by the Commissioner to the Chief Constable are used to achieve the requirements of the Police & Crime Plan (the Plan) and the Commissioner holds the Chief Constable to account in relation to delivery against the Plan. Based upon this principle these accounts reflect the cost of the service that the Chief Constable has provided in the achievement of the Plan.

The format of these accounts was reviewed following stage 2 of the transition – it was considered that no further amendments were required as the transfers to the Chief Constable from the Commissioner had already been reflected.

### **2 Purpose**

The purpose of this foreword is to provide a clear guide to the most significant matters reported in the Statement of Accounts. The values within the financial statements have been rounded to an appropriate level. This rounding does in some cases cause some statements to appear mathematically incorrect by a small value.

### **3 The Financial Statements**

The Accounts are prepared in accordance with the Code of Practice on Local Authority Accounting 2014-2015 (The Code) which fully incorporates International Financial Reporting Standards (IFRS). The Auditors opinion will be provided in one report that will be included in the Group Statement of Accounts.

The main sections contained within the Statement of Accounts are:

- **Annual Governance Statement (Page 22)**  
This sets out governance arrangements
- **The Statement of Responsibilities (Page 8)**  
This sets out the respective responsibilities of the Chief Constable of Nottinghamshire and the Chief Financial Officer and also includes the signed certificate of approval
- **The Report of the Auditors (Page 19)**  
This gives the major findings of the external audit and the audit opinion

- **Comprehensive Income & Expenditure Statement (Page 10)**  
This Statement shows the accounting cost in the year of providing services in accordance with The Code
- **Movement in Reserves Statement (Page 11)**  
This statement shows how the surplus or deficit of the year has affected the reserves held on the Balance Sheet
- **Balance Sheet (Page 11)**  
This statement shows the assets and liabilities
- **Cash Flow Statement (Page 11)**  
The Chief Constable holds no cash and cash equivalents
- **Notes to the Accounts including Accounting Policies (Page 12)**  
These provide additional information concerning items in the above statements and additional relevant information, including the relevant accounting policies. The accounting policies are congruent with policies as adopted by the Commissioner

#### 4 Governance Arrangements

The Chief Constable of Nottinghamshire is responsible for the operational activities of the Force. 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, properly accounted for, and used economically, efficiently and effectively. In discharging this accountability senior officers are responsible for putting in place proper procedures for the governance and the stewardship of the resources at their disposal. The annual review of the system of Governance and Internal Control has been included within the arrangements for the Annual Governance Statement. The Annual Governance Statement details how the right things are done, in the right way, for the people of Nottinghamshire, in a timely, inclusive, open, honest and accountable manner.

#### 5 Budget Management Statement

Actual 2013-14 £m	Revenue Expenditure	Budget 2014-15 £m	Actual 2014-15 £m	Variance + (-) £m	NOTE
157.7	Employee Costs	157.1	157.7	0.6	1
6.5	Premises Maintenance	5.7	5.9	0.2	2
6.2	Transport	6.4	6.4	0.0	3
14.6	Supplies and Services	16.0	15.0	-1.0	4
7.7	Agency costs	8.0	7.8	-0.2	5,6
3.5	Capital Financing	4.4	3.6	-0.8	7
4.3	Pensions	3.7	4.0	0.3	8
-4.8	Income	-5.5	-7.0	-1.5	9
<b>195.7</b>	<b>Net Expenditure</b>	<b>195.8</b>	<b>193.4</b>	<b>-2.4</b>	
-1.6	Contribution From Reserves	-2.0	-3.7	-1.7	10
<b>194.1</b>	<b>Net Budget Requirement</b>	<b>193.8</b>	<b>189.7</b>	<b>-4.1</b>	

**Notes:**

<b>1</b>	<p>The small movement year on year is partly due to the full year impact of the 2013/14 payrise and part year for 2014/15; additional resource required to deliver projects such as Designing the Future (DTF) and the Multi Force Shared Service (MFSS) implementation; this has been offset by additional officer leavers.</p> <p>The variance against budget is largely due to not achieving the efficiency for overtime and vacancy overlay.</p>
<b>2</b>	<p>The decrease in expenditure year on year is largely due to reduced repairs spend of £0.2m where tight control has been maintained and only essential repairs taking place; lower energy costs £0.1m; and rent and rates £0.2m due to a number of rebates and review of the estates strategy.</p> <p>The variance against budget is largely due to not achieving the efficiency overlay.</p>
<b>3</b>	<p>The increase in expenditure year on year is across numerous projects.</p>
<b>4</b>	<p>The reduction in expenditure year on year is mainly due to the transfer of the cost for operating the helicopter £0.3m to a national agreement and now falls within Agency costs below.</p> <p>The increase in expenditure versus budget is largely due to not achieving all the efficiency targets set in the budget; increased costs within Communications &amp; computing; charges for interrogating mobile devices; and consultancy fees of which some has been on transformation projects and offset by additional income from regional partners.</p>
<b>5</b>	<p>The increase in expenditure year on year is mainly due to increased regional collaboration contributions where the helicopter service has now transferred to a national arrangement; partly offset by savings generated within the region. These activities/services also include legal, learning &amp; development, occupational health services, forensics, and East Midlands serious &amp; organised crime function.</p> <p>The saving versus budget reflects lower estate agents fees than anticipated and lower payments to partner agencies.</p>
<b>6</b>	<p>The increase in expenditure year on year reflects higher interest payments and an increased minimum revenue provision (MRP) charge reflecting the capital spend from 2013/14.</p>
<b>7</b>	<p>Reflects the number of officers leaving on medical retirements being higher than anticipated in the budget. Although the budget took into account cases that were known and assumed a certain level of new cases, this was below the actual number settled during the year. However, 2014/15 has seen a decrease on 2013/14 largely due to continued efforts when reviewing each case.</p>
<b>8</b>	<p>The increase in income versus budget was largely due to mutual aid income £0.4m which was budgeted as by its very nature is not known; and prosecution costs recovered £0.3m.</p>
<b>9</b>	<p>The budget was based on release of £2.0m from reserves to cover the additional costs involved in delivering the DTF project and to offset the overspend versus funding.</p>
<b>10</b>	<p>Increase in use of reserves was due to the shortfall on planned savings delivered in year.</p>

## 6 Review of 2014-2015 - Chris Eyre, Chief Constable

Nottinghamshire Police is an outstanding police force, determined to deliver exceptional service to the communities of Nottingham and Nottinghamshire. Since 2010 we have merged all our specialist crime units with those of Derbyshire, Leicestershire, Lincolnshire and Northants to target the most serious criminals and terrorists who present the greatest risks to our society, whilst making substantial savings.

Over the last twelve months we have continued to develop our operating model, collaborating with other police forces to deliver specialist services at less cost, restructuring our support services to improve efficiency, and building local policing services that are integrated with other public agencies. All of this focusses our increasingly scarce resources on the needs of the vulnerable and the risks our communities face from crime, disorder, and dangerous people.

In October 2014 our Specialist Operational Units (Police Dogs, Armed Response, Specialist Firearms, Road Death Investigation, Roads Policing and Operational Planning) combined with similar units in Lincolnshire, Northants and Leicestershire to form a single specialist department. (EMOpSS) Before this collaboration Nottinghamshire already had the most efficient specialist departments in the region, this allows further savings to be possible.

In January 2015 we merged our Criminal Justice Department with those from Lincolnshire, Northants and Leicestershire to form EMCJS. This new unit is ensuring that we work effectively with our partners in the Criminal Justice System and has allowed to align our procedures to make savings and deliver a consistent high quality service to victims and the CJS. We will build on this work to continue to improve our service to victims of crime and to make sure that offenders are swiftly and proportionately brought to justice.

The staff who work in our support services - delivering our ICT, managing our finances, supporting and developing our estate and vehicles, managing our HR and our corporate services – have spent much of the last year leading and supporting the restructuring of the force while planning the reorganisation of their own departments. We are in the process of merging our units in Nottinghamshire with those in Northamptonshire to allow both organisations to maximise our efficiency and make significant savings. I am very proud of the professionalism and commitment they have shown throughout and their determination to build a new service model that will ensure effective operational policing across Nottinghamshire and Northants.

At a local level we have been working with the City, County and District Councils, and with Nottinghamshire Fire and Rescue to redesign local services to deliver better service to our communities at less cost. I am delighted that the work we have been doing in Nottingham for the last seven years has been recognised as the national template for such work and is being promoted by the Home Office to other forces and local authorities across the country.

The financial context for all of this work is stark. The way that the national funding formula is applied by the Government means that Nottinghamshire loses about £10m funding per annum before the Government applies the cuts. Then because less money is raised through local police precept in Nottinghamshire than in other forces, we have been much harder hit by the cuts. Previous under funding against the formula has meant that significant levels of reserves do not exist. The Commissioner and I are determined that as the number of Police Officers, PCSOs and operational police staff reduce as a consequence of the cuts we continue to provide the best possible service to our communities.

## **7 Pensions**

Both Police Officers and Police Staff participate in different defined benefit pension schemes. These provide members with retirement lump sums and monthly pensions related to pay and service. The Police Officers scheme is unfunded and met by payments from the Home Office. Police Staff may join the Local Government Pension Scheme (LGPS); this is a funded scheme administered by Nottinghamshire County Council.

Pension Costs are included in the cost of service provision. The CIES includes the cost of pensions at current service cost adjustment.

## **8 Accounting Policies**

The Accounting Policies have been harmonised with the Commissioner. The only amendment related to an increase in capital de-minimis levels from £0.010m to £0.015m. The Accounting Policies included here are the ones relevant to this year's accounts, and are included within the relevant Notes to the Accounts.

## **9 Post Balance Sheet Events**

There are no post balance sheet events.

## **10 Joint Operations**

There are a number of regional collaborations in place where the Chief Constable and Commissioner have entered into collaboration agreements for the provision of particular services. These are included in the CIES as a cost against the specific category of expenditure. This includes operational and support functions. The detailed accounts relating to the Joint Operations (JO) are provided in the Group Accounts.

## **11 Future Outlook**

Over the next couple of years a review at national level of the Funding Formula will take place, which together with austerity cuts in grant funding will impact on the resources available.

## **12 Going Concern**

The Accounts have been prepared on the basis that the Chief Constable is a going concern.

## **Statement of Responsibilities**

### **The Chief Constable of Nottinghamshire's Responsibilities**

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 Temporary Chief Financial Officer
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets
- Ensure that there is an adequate Annual Governance Statement
- Approve the Statement of Accounts

### **The Chief Financial Officer Responsibilities**

The Chief Financial Officer is responsible for the preparation of the Chief Constable's Statement of Accounts in accordance with proper 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 at the accounting date and its Income and Expenditure for the year ended 31 March 2015.

In preparing the Accounts, the Chief Financial Officer has:

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

I certify that in my opinion the Statement of Accounts present a true and fair view of the financial position of the Chief Constable of Nottinghamshire at 31 March 2015 and its Income and Expenditure for the year ended 31 March 2015.

**G Jones ACMA CGMA**

**Joint Head of Finance**

**Chief Financial Officer to the Chief Constable of Nottinghamshire**

I certify as the Chief Constable of Nottinghamshire that the Statement of Accounts presents a true and fair view of the financial position of the Chief Constable of Nottinghamshire at 31 March 2015 and its income and expenditure for the year ended 31 March 2015.

**Chris Eyre**

**Chief Constable of Nottinghamshire**

**24 September 2015**

## **Core Financial Statements**

CS1	Comprehensive Income and Expenditure Statement
CS2	Movement in Reserves Statement
CS3	Balance Sheet
CS4	Cash Flow Statement

## CS1 Comprehensive Income and Expenditure Statement

2013-2014					2014-2015		
Gross Exp' £000	Gross Income £000	CCN Net Exp' £000			Gross Exp' £000	Gross Income £000	CCN Net Exp' £000
108,271	-5,258	103,013	Local Policing	a	105,589	-5,630	99,959
19,388	-310	19,078	Dealing with the Public	b	18,892	-406	18,486
18,272	-1,107	17,165	Criminal Justice Arrangements	c	19,396	-1,309	18,087
6,137	-2,563	3,574	Road Policing	d	6,253	-2,046	4,207
11,314	-705	10,609	Specialist Operations	e	10,931	-1,123	9,808
15,449	-986	14,463	Intelligence		11,957	-1,174	10,783
46,536	-1,168	45,368	Investigation	f	43,038	-1,457	41,581
7,766	-51	7,715	Investigative Support	g	7,506	-134	7,372
5,594	-3,330	2,264	National Policing	h	5,124	-3,312	1,812
216	0	216	Corporate and Democratic Core	i	244	0	244
73	0	73	Non Distributed Costs		777	0	777
0	-123,060	-123,060	Funding from Commissioner		0	-221,332	-221,332
<b>239,016</b>	<b>-138,538</b>	<b>100,478</b>	<b>Cost Of Services</b>		<b>229,707</b>	<b>-237,923</b>	<b>-8,216</b>
			<b>Financing and Investment Income &amp; Expenditure -</b>				
98,466	-106,968	-8,502	pensions interest		101,310	-18,629	82,681
<b>337,482</b>	<b>-245,506</b>	<b>91,976</b>	<b>Surplus (-) or Deficit on Provision of Services</b>		<b>331,017</b>	<b>-256,552</b>	<b>74,465</b>
			<b>Other Comprehensive Income &amp; Expenditure - Pension</b>				
		-102,425	Fund Adjustment under regulations				252,424
		<b>-10,449</b>	<b>Total Comprehensive Income &amp; Expenditure</b>				<b>326,889</b>

### Notes to CIES

a	Largely reflects the full year impact of new PCSOs; increased cost of interpreters; consumable equipment; a contribution to the Youth Offending Team which was previously within Intelligence; a reduction in externally funded income in the year; and the allocation of the support costs which has reduced overall.
b	There was a slight increase in the cost due to the transfer in of officers from other areas, but this has been more than offset by the reduction in the allocation of support costs which has reduced overall.
c	Largely due to the movement of the management teams for Intel and Investigation into a central command area within Criminal Justice.
d	Due to a amount of income recognised in the I&E for the speed awareness/camera safety project, the balance taken to reserves. Once the movement in reserves has been taken into consideration the income level is broadly inline with 2013/14.
e	Reduction in accident damage and training fees which are now being centrally controlled, combined with the allocation of support costs which has reduced overall.
f	Crossovers with Criminal Justice and Dealing with Public due to changes in lines of reporting; reduction in training fees which are now centrally controlled by HR; the transfer of the payment to the Youth Offender Team to Local Policing; and the allocation of support costs which has reduced overall.
g	Crossovers with Criminal Justice due to changes in lines of reporting and overtime; reduction in training fees which are now centrally charged to HR; a reduction in witness protection fees as this is now a regional collaboration; new equipment; medical fees for autopsies; DNA/forensics costs; CCTV evidence copying costs; and the allocation of support costs which has reduced overall.
h	A reduction in DNA sampling and forensic costs and training fees which are now centrally charged to HR; and the allocation of support costs which has reduced overall.
i	A reduction in the allocation of support costs has reduced expenditure



## CS2 Movement in Reserves

2014-2015	General Fund £000	Pensions Reserve £000	Accum' Absence £000	Total Unusable Reserves £000
<b>Balance at 1 April 2014</b>	<b>0</b>	<b>2,134,704</b>	<b>5,578</b>	<b>2,140,282</b>
<b>Surplus (- deficit) on the provision of services (accounting basis)</b>	<b>74,465</b>	<b>0</b>	<b>0</b>	<b>74,465</b>
<b>Other Comprehensive I &amp; E - revaluation gains &amp; losses</b>	<b>0</b>	<b>252,424</b>	<b>0</b>	<b>252,424</b>
<b>Total CIES</b>	<b>74,465</b>	<b>2,387,128</b>	<b>5,578</b>	<b>2,467,171</b>
<b>Adjustment between accounting basis &amp; funding basis under regulations</b>				
Pension costs adj between calculated in accordance with IAS19 and the contributions due under pension scheme regulations	-130,037	130,037	0	0
Employers contribution to Pension Scheme	55,354	-55,354	0	0
Charges for Employee Benefits	218	0	-218	0
<b>Balance at 31 March 2015</b>	<b>0</b>	<b>2,461,811</b>	<b>5,360</b>	<b>2,467,171</b>
<b>2013-2014 Comparators</b>				
<b>Balance at 1 April 2013</b>	<b>0</b>	<b>2,145,196</b>	<b>5,535</b>	<b>2,150,731</b>
<b>Surplus (- deficit) on the provision of services (accounting basis)</b>	<b>91,976</b>	<b>0</b>	<b>0</b>	<b>91,976</b>
<b>Other Comprehensive I &amp; E - revaluation gains &amp; losses</b>	<b>0</b>	<b>-102,425</b>	<b>0</b>	<b>-102,425</b>
<b>Total CIES</b>	<b>91,976</b>	<b>2,042,771</b>	<b>5,535</b>	<b>2,140,282</b>
<b>Adjustment between accounting basis &amp; funding basis under regulations</b>				
Pension costs adj between calculated in accordance with IAS19 and the contributions due under pension scheme regulations	-143,717	143,717	0	0
Employers contribution to Pension Scheme	51,784	-51,784	0	0
Charges for Employee Benefits	-43	0	43	0
<b>Balance at 31 March 2014</b>	<b>0</b>	<b>2,134,704</b>	<b>5,578</b>	<b>2,140,282</b>

## CS3 Balance Sheet

31 March 2014 £000		31 March 2015 £000
-5,578	Short Term Creditor Accumulated Absences	-5,360
-2,134,704	Long Term Creditor Net Pension Liabilities	-2,461,811
<b>-2,140,282</b>		<b>-2,467,171</b>
	<b>Unusable Reserves</b>	
5,578	Accumulated Absences	5,360
2,134,704	Pension Reserves	2,461,811
<b>2,140,282</b>		<b>2,467,171</b>

## CS4 Cash Flow Statement

31 March 2014 £000		31 March 2015 £000
91,976	Net surplus (-) or deficit on the provision of services	74,465
	Adjustment for non cash movements	
-43	Accumulated absences	218
-91,933	IAS 19 Pension Adjustments	-74,683
<b>0</b>	<b>Representing cash and cash equivalents</b>	<b>0</b>

## **Notes to the Accounts including Accounting Policies**

### **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 is deploying staff and officers employed, controlled and paid for by the Commissioner 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 2013-2014 (The Code) and the Best Value Accounting Code of Practice 2013-2014, supported by International Financial Reporting Standards (IFRS). The CIES summarises transactions for the financial year and the Balance Sheet summarises the position at the end of the year.

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.

### **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 Constable 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

### **3 Exceptional Items**

There are no exceptional items applicable to the Chief Constable in 2014-2015.

#### **4 Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors**

There are no prior period adjustments or changes in Accounting Policies, applicable to the Chief Constable in 2014-2015.

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.

#### **5 Charges to Revenue for Non-Current Assets**

The CIES is charged with the following amounts to record the true cost of holding fixed assets:

- 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

#### **6 Government Grants and Contributions**

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

#### **7 Joint Operations**

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. They are explained briefly in item 10 of the explanatory foreword.

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

#### **8 Overhead Costs**

The Service analysis is based on Service Expenditure analysis Code of Practice (SeRCOP) 2014-2015, as modified by the Police Objective Analysis. The costs of overheads are fully allocated to services. The one exception is that the cost of discretionary benefits awarded to employees retiring early is a Non Distributed Cost.

#### **9 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 a reliable estimate can be made of the amount of the obligation.

#### **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.

## 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 has used resources to provide policing, and the true cost of this is included in the CIES. 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.

### 11.1 Income within Cost of Services

2013-14 £000		2014-2015 £000
-6,508	Partnership and Joint Controlled Operations	-6,360
-1,858	P.F.I Grant	-1,858
-1,550	Recharge of Officers	-1,684
-5,562	Other Income	-6,689
<b>-15,478</b>	<b>General Income</b>	<b>-16,591</b>
-123,060	Funding from Commissioner	-221,332
<b>-138,538</b>	<b>Total</b>	<b>-237,923</b>

## 12 External Audit Costs

KPMG are the appointed external auditors, the cost of which was £0.020m. (£0.020m in 2013-2014).

## 13 Pensions

Full details of these defined benefit pension schemes can be found within the Accounts of the Group. As part of employment conditions, the Group 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.

## 14 Leases and PFI

PFI and similar contracts are agreements with the Commissioner to receive services, where the responsibility for making available the Property, Plant and Equipment needed to provide the services remains with the PFI contractor. Leases and PFI agreements are treated in accordance with IFRS and the value of these are included within the CIES. Full details of these schemes can be found within the Accounts of the Group.

## 15 Officer Emoluments

### 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 employees 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.

## 15.1 Employees earning over £50,000

All employees receiving more than £50,000 remuneration for the year were paid the following amounts excluding senior officers reported in 15.2 and employers pension contributions. The table includes 4 Officers over the rank of Superintendent (3 in 2013-2014).

2013-2014 No of employees	Remuneration Band	2014-2015 No of employees
132	£50,000 - £54,999	122
63	£55,000 - £59,999	60
13	£60,000 - £64,999	14
7	£65,000 - £69,999	8
4	£70,000 - £74,999	4
14	£75,000 - £79,999	8
0	£80,000 - £84,999	2
3	£85,000 - £89,999	1
0	£90,000 - £94,999	1
236		220

## 15.2 Senior Officers Remuneration

The following table sets out the remuneration for senior officers posts. The officers included in this table are not included in table 15.1.

2014-2015 Post Holder Information	Notes	Salary £	Benefits in Kind £	Other Payment £	Sub Total £	Employers Pension Contrib' £	Total inc Pension Contrib' £
			Note 2	Note 3			
Chief Constable (Chris Eyre)		144,403	6,359	3,554	154,316	34,945	189,261
Deputy Chief Constable		119,128	10,407	7,734	137,269	28,829	166,098
Assistant Chief Constable - Crime, Justice & Protective Services		100,910	5,929	3,554	110,393	24,420	134,813
Assistant Chief Constable - Local Policing		100,801	5,745	3,554	110,100	24,394	134,494
Assistant Chief Officer - Resources	1	80,537	6,903	0	87,440	8,698	96,138
		545,779	35,343	18,396	599,518	121,286	720,804

Note 1: Assistant Chief Officer - Resources resigned 31/12/14

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

Note 3: Other payments includes Rent Allowance, Housing Allowance, Compensatory Grant and Compensation for Loss of Office.

2013-2014 Post Holder Information	Notes	Salary £	Benefits in Kind £	Other Payment £	Sub Total £	Employers Pension Contrib' £	Total inc Pension Contrib' £
			Note 7	Note 8			
Chief Constable		142,973	6,292	3,554	152,819	34,599	187,418
Deputy Chief Constable (A)	1	23,719	1,119	5,812	30,650	5,740	36,390
Deputy Chief Constable (B)	2	94,170	9,177	6,096	109,443	22,789	132,232
Assistant Chief Constable - Crime, Justice & Protective Services							
Assistant Chief Constable (A)	3	82,275	6,900	3,000	92,175	17,822	109,997
Assistant Chief Constable (B)	4	21,876	0	1,171	23,047	5,294	28,341
Assistant Chief Constable - Local Policing							
Assistant Chief Constable (A)	5	78,716	3,753	2,873	85,342	18,912	104,254
Assistant Chief Constable (B)	6	21,464	112	1,551	23,127	5,194	28,321
Assistant Chief Officer - Resources		102,828	6,111	0	108,939	14,601	123,540
		568,021	33,464	24,057	625,542	124,951	750,493

Note 1: Deputy Chief Constable (A) retired on 13 June 2013

Note 2: Deputy Chief Constable (B), in post from 14 June 2013. She was previously an Assistant Chief Constable up until 13 June 2013 (see note 6)

Note 3: Assistant Chief Constable (A) in post from 28 May 2013

Note 4: Assistant Chief Constable (B) was acting in role until 24th June 2013, substantive post for remainder of the year was as a Chief Superintendent. The costs shown only relate to his time in the ACC role.

Note 5: Assistant Chief Constable (A) in post from 10 June 2013

Note 6: Assistant Chief Constable (B) in post until 13 June 2013

Note 7: Benefits in Kind include taxable expenses such as mileage, car allowances and medical expenses

Note 8: Other payments include Rent Allowance, Housing Allowance & Compensatory Grant

## 16 Termination Benefits

Termination benefits are amounts payable as a result of a decision to terminate an employee's employment before the normal retirement date or an acceptance of voluntary redundancy. The recognition of these benefits has changed this year in accordance with the Code. These are charged to the CIES when the Group is demonstrably committed to the decision.

The Commissioner terminated contracts of 31 employees during the year (17 in 2013-2014), incurring costs of £0.5m (£0.3m in 2013-2014). This comprised redundancy payments of £0.3m and pension strain costs of £0.2m. Other departures agreed cover voluntary redundancies and compromise agreements. All of the employees were included within the CIES. The Group made no material payments in relation to injury awards during the year ended 31 March 2015.

Exit Package cost band (inc special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages		Total cost of exit packages	
	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14 £000	2014-15 £000
£0 - £20k	7	8	6	16	13	24	127	202
£20 -£40k	1	1	1	3	2	4	59	118
£40 -£60k	1	0	0	1	1	1	49	44
£60 -£80k	0	1	1	0	1	1	76	60
£80 -£100k	0	0	0	0	0	0	0	0
£100 -£150k	0	1	0	0	0	1	0	124
<b>Total</b>	<b>9</b>	<b>11</b>	<b>8</b>	<b>20</b>	<b>17</b>	<b>31</b>	<b>311</b>	<b>548</b>

## 17 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 as previously indicated in Note 1.

Central Government has significant influence over the general operations of the Chief Constable. 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. More information is included in the explanatory foreword item 10.

## 18 Accounting Standards Issued but not Adopted

- IFRS 13 Fair Value Measurement – this standard introduces a new definition of ‘fair value’ measurement. Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognised and carried in the Balance Sheet. The revised standard will apply to the accounting period beginning 1 April 2015. This standard affects ‘surplus properties’, ‘assets held for sale’ and ‘investment properties’.
- Annual Improvements to IFRS’s including:
  - *IFRS 1 International Financial Reporting standards - meaning of effective IFRSs;*
  - *IFRS 3 Business Combinations – scope of exceptions for joint ventures*
  - *IAS40 Investment Properties – clarifying the interrelationship of IFRS 3 Business Combinations and IAS40 Investment Property when classifying property as investment property or owner – occupied property.*
- IFRIC 21 Levies – covers the accounting to pay a levy if that liability is within the scope of *IAS37 Provisions, Contingent Liabilities and Contingent Assets* or whose timing and amount is certain.

These standard changes are not expected to have any material impact.



# **INDEPENDENT AUDITOR'S REPORT TO THE CHIEF CONSTABLE OF NOTTINGHAMSHIRE 2014-2015**

We have audited the financial statements of the Chief Constable for Nottinghamshire for the year ended 31 March 2015 on pages 10 to 18. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

This report is made solely to the Chief Constable, in accordance with Part II of the Audit Commission Act 1998. Our audit work has been undertaken so that we might state to the Chief Constable, those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of the Force Chief Finance Officer and auditor**

As explained more fully in the Statement of the Force Chief Finance Officer's Responsibilities, the Force Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, and for being satisfied that they give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Chief Constable's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Force Chief Finance Officer; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Explanatory Foreword to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31 March 2015 and of the Chief Constable's expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.
- 

## **Matters on which we are required to report by exception**

The Code of Audit Practice 2010 for Local Government Bodies requires us to report to you if:

- the annual governance statement set out on pages 22 to 28 does not reflect compliance with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007; or
- the information given in the explanatory foreword for the financial year for which the financial statements are prepared is not consistent with the financial statements; or

- any matters have been reported in the public interest under section 8 of Audit Commission Act 1998 in the course of, or at the conclusion of, the audit; or
  - any recommendations have been made under section 11 of the Audit Commission Act 1998; or
  - any other special powers of the auditor have been exercised under the Audit Commission Act 1998.
- We have nothing to report in respect of these matters.

## **Conclusion on the Chief Constable for Nottinghamshire's arrangements for securing economy, efficiency and effectiveness in the use of resources**

### **The Chief Constable's responsibilities**

The Chief Constable is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

### **Auditor's responsibilities**

We are required under Section 5 of the Audit Commission Act 1998 to satisfy ourselves that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. The Code of Audit Practice issued by the Audit Commission requires us to report to you our conclusion relating to proper arrangements, having regard to relevant criteria specified by the Audit Commission.

We report if significant matters have come to our attention which prevent us from concluding that the Chief Constable has put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

## **Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources**

We have undertaken our audit in accordance with the Code of Audit Practice, having regard to the guidance on the specified criteria, published by the Audit Commission in October 2014, as to whether the Chief Constable has proper arrangements for:

- securing financial resilience; and
- challenging how it secures economy, efficiency and effectiveness.

The Audit Commission has determined these two criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Chief Constable put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2015.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Chief Constable had put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources.

### **Conclusion**

On the basis of our work, having regard to the guidance on the specified criteria published by the Audit Commission in October 2014, we are satisfied that, in all significant respects, the Chief Constable for Nottinghamshire put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ending 31 March 2015.

**Certificate**

We certify that we have completed the audit of the financial statements of the Chief Constable for Nottinghamshire in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice 2010 for Local Government Bodies issued by the Audit Commission.

**Andrew Cardoza****for and on behalf of KPMG LLP, Appointed Auditor***Chartered Accountants**St Nicholas House**31 Park Row**Nottingham**NG1 6FQ**24 September 2015*

# **CHIEF CONSTABLE OF NOTTINGHAMSHIRE**

## **ANNUAL GOVERNANCE STATEMENT**

**2014-2015**

### **Scope of responsibility**

Nottinghamshire Police (the Force) 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 also 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, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, 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 Force has approved and adopted a Joint Code of Corporate Governance with the Nottinghamshire Office of the Police and Crime Commissioner (NOPCC), which is consistent with the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government*. A copy of the code is available on [the Commissioner's website](#) or can be obtained from the Force by writing to:

Staff Office,  
Nottinghamshire Police Headquarters,  
Sherwood Lodge,  
Sherwood Drive,  
Arnold,  
Nottingham NG5 8PP

This 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.

### **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 its activities through which it accounts to, engages with and leads its communities. 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.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Force's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at the Force for the year ended 31 March 2015 and up to the date of approval of the statement of accounts.

## **The governance framework**

The principles which form the basis of the governance framework, and how they are applied within the Force, are described briefly in the following sections.

**Principle 1:** Focusing on the purpose of the Force, and on outcomes for the community, and creating and implementing a vision for the local area

- The national Code of Practice for Victims of Crime sets the standards for the police and criminal justice agencies when providing services to victims
- The Home Secretary sets the Strategic Policing Requirement (SPR), which describes the roles and responsibilities of individual forces in preparing for and responding to national risks
- The local direction and priorities for the Force are set in the Commissioner's Police and Crime Plan, which was originally created following a comprehensive multi-agency strategic assessment process coordinated by the Force
- The Force and local partner organisations each complete an annual Local Profile assessment to inform the Police and Crime Needs Assessment (PCNA) and refresh of the Police and Crime Plan
- The current priority themes in the Police and Crime Plan for Nottinghamshire, refreshed for 2015-18 following an updated PCNA are:
  - Protect, support and respond to victims, witnesses and vulnerable people
  - Improve the efficiency, accessibility and effectiveness of the criminal justice system
  - Focus on priority crime types and those local areas that are most affected by crime and antisocial behaviour
  - Reduce the impact of drugs and alcohol on levels of crime and antisocial behaviour
  - Reduce the threat from organised crime
  - Prevention, early intervention and reduction in reoffending
  - Spending your money wisely

**Principle 2:** Leaders, officers and partners working together to achieve a common purpose with clearly defined functions and roles

- The Policing Protocol Order 2011 is the statutory instrument that describes the relationship between the Police and Crime Commissioner and the Chief Constable
- The Chief Constable is accountable to the Commissioner for the delivery of efficient and effective policing in Nottinghamshire, whilst retaining operational independence and direction and control of their officers and staff
- The Force has in place a Working Relationship Agreement with the NOPCC for the sharing of services and information

- Police collaboration agreements, made in accordance with the Police Act 1996, are in place with other forces in the East Midlands for the delivery of a wide range of specialist operational and support services; governance of collaborative functions is achieved through joint management boards involving PCCs and Chief Officers
- Strategic community safety partnerships, established in accordance with the Crime and Disorder Act 1998, are in place with the local authorities in Nottingham City, Nottinghamshire County and district councils
- Nottingham City Division and Nottingham City Council Community Protection prepare a joint annual business plan to facilitate their continued working arrangements
- The Force is a member of the Nottinghamshire Local Criminal Justice Board (LCJB)

**Principle 3:** Promoting values for the Force and demonstrating the values of good governance through upholding high standards of conduct and behaviour

- The College of Policing has developed a national Code of Ethics for the police service, which applies to all officers and staff within the Force
- The Force has also developed and continues to reinforce its own PROUD values:
  - Professional
  - Respect for all
  - One team
  - Utmost integrity, trust and honesty
  - Doing it differently
- All police officers take the Oath (Attestation) before assuming the office of constable, and are subject to the Police Regulations; all members of police staff are subject to the Force's Police Staff Misconduct Policy

**Principle 4:** Taking informed and transparent decisions which are subject to effective scrutiny and managing risk

- A formal Scheme of Delegation sets out the extent to which the Commissioner has delegated authority to the Chief Constable and officers of the Force to make decisions that fall within the Commissioner's areas of responsibility; decisions made in accordance with the Scheme are published on the Commissioner's website
- The Force Executive Board (FEB) is the senior decision making body within the Force, responsible for formal approval of all capital business cases and organisational change
- The Chief Constable has appointed a suitably qualified Chief Finance Officer (CFO), as required under section 151 of the Local Government Act 1972
- The Chief Constable is the Force's Data Controller for the purposes of the Data Protection Act, with responsibilities of Senior Information Risk Owner (SIRO) assigned to the Deputy Chief Constable (DCC)
- The Force has agreed a joint Risk Management Policy with the NOPCC that is based on the Management of Risk (M\_o\_R) approach; major corporate projects and programmes are managed in accordance with the principles of PRINCE2 project management and Managing Successful Programmes (MSP)

**Principle 5:** Developing the capacity and capability of the Force to be effective

- The College of Policing is the professional body for policing; the College provides Senior Police National Assessment Centre (PNAC) and Strategic Command Course (SCC) for

Chief Officers and access to Authorised Professional Practice (APP) across a wide range of policing functions, amongst its many services

- All new police officers complete the Police Constable Student Officer Learning and Assessment Portfolio (PC-SOLAP) as part of their Initial Police Learning and Development Programme (IPLDP); the Professionalising Investigations Programme (PIP) provides accredited training for the development of investigative skills
- Training services are provided to the Force by the East Midlands Collaborative Human Resources Services – Learning and Development (EMCHRS-L&D); the Force also has a dedicated Leadership and Management Development team within the Human Resources and Organisational Development department
- The National Centre for Applied Learning Technologies (NCALT) Managed Learning Environment (MLE) is used to provide a range of e-learning courses to officers and staff

**Principle 6:** Engaging with local people and other stakeholders to ensure robust public accountability

- The Force provides regular performance data to the Commissioner and to the Home Office to enable scrutiny of its effectiveness; in addition, Chief Officers routinely attend public Strategic Resources and Performance meetings chaired by the Commissioner to account for Force performance
- The Commissioner and Force have appointed an independent Joint Audit and Scrutiny Panel, which receives quarterly reports on matters of governance
- The Force is subject to the inspection programme of Her Majesty's Inspectorate of Constabulary (HMIC) and the Criminal Justice Joint Inspectorate (CJJI), with inspection reports published on the Justice Inspectorate website
- The Publication Scheme, available through the Force website, provides a wide range of information about the Force and how it operates; the Force also has a visible online presence, including a website as well as Facebook and Twitter accounts
- A sample of victims of crime are surveyed every quarter to measure satisfaction with the Force's services
- Established community engagement mechanisms include support for Neighbourhood Watch; Neighbourhood Alert; Crimestoppers; Key Individual Networks (KINs); and Independent Advisory Groups (IAGs)
- A wide range of volunteering opportunities are available within the Force, including the Special Constabulary, Police Cadets and police staff volunteers

## **Review of effectiveness**

The Force has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the Chief Officer Team within the Force who have responsibility for the development and maintenance of the governance environment, the head of internal audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.

Specifically, the review of effectiveness of the Force's governance framework for 2014/15 has been based on information from the following sources:

- Internal audits carried out by Baker Tilly LLP, summarised in their annual report to the Joint Audit and Scrutiny Panel
- Annual external audit report to the Joint Audit and Scrutiny Panel by KPMG LLP

- Inspections of the Force by HMIC, as reported to the Chief Constable

We have been advised on the implications of the results of the review of the effectiveness of the governance framework by the Temporary Head of Corporate Development, and consider that the current arrangements continue to be fit for purpose. The areas already addressed and those to be specifically addressed with new actions planned are outlined below.

### **Significant governance issues**

The Force has an established process and dedicated resources to support the management of its response to significant governance issues identified throughout the year.

Consideration of the review of effectiveness for 2013/14 has concluded that there are no significant governance issues raised during that year which remain outstanding at this time.

The following significant governance issues were identified during 2014/15:

### **Valuing the Police inspection (HMIC)**

- Highlighted the urgent need for the Force to implement its plans for a new and affordable operating model in order to reduce long term risks to policing services
- Steps have been taken to finalise the Delivering the Future Programme to shape the operating model of the Force whilst continuing with its implementation; HMIC's re-inspection recognised the good progress that has been made since the original report was issued

### **Crime Inspection (HMIC)**

- Expressed concerns about inconsistencies with investigating offending, the importance of supervision and the need for professional training; also highlighted issues of capacity within Public Protection
- An Improving Investigations programme has already been established; reorganisation of the Public Protection department, including the provision of additional resources, has also been approved

### **National Child Protection Inspections (HMIC)**

- Highlighted the potential for improvements in management oversight of child protection work, including the benefits of service reviews and the use of performance data to improve services and develop work with partner agencies
- A review is to take place, along with children's social care services, in relation to the safeguarding of children; a child sexual exploitation (CSE) strategy is also being developed by the Force to enhance proactive and responsive work

### **Police Integrity and Corruption (HMIC)**

- Recommended that the Force review its capacity and capability to carry out proportionate investigations into public complaints to minimise delays
- Resources within the Professional Standards Directorate (PSD) are regularly reviewed and fixed term contracts used where necessary to manage workload; recent data from the Independent Police Complaints Commission (IPCC) shows that the Force is now in line with national averages

### **Information Management (Baker Tilly)**

- Recommended development of an information management strategy, which should clarify responsibilities and procedures across areas including records management; information security; and data quality



- A review of the Force's information management policies and processes is underway; there is also a collaborative project to implement the Niche Records Management System to manage its crime, intelligence, case and custody records

### **Code of Practice for Victims of Crime (Baker Tilly)**

- Recommended tighter procedures and documenting of actions taken in compliance with the Code; and also a more formal approach to the delivery and monitoring of training on the Code
- Suitable arrangements have now been devised to record actions and also to monitor compliance with Code requirements in future; the Force has adopted the national training package developed by the College of Policing and monitors completion through heads of department

### **Volunteering (Baker Tilly)**

- Reviewed the newly established Citizens in Policing Department (CiPD) and made recommendations for developing and delivering the Force's Special Constabulary and Volunteers Strategy
- The Strategy is now supported by a delivery plan and covers aspects of training, deployment and performance management

### **Partnerships (Baker Tilly)**

- Highlighted the value of clear and up to date partnership arrangements with robust means of managing performance and finances.
- The Force will look to incorporate these practices within its existing and future partnership arrangements, wherever possible

### **The Future**

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

**Signed:** \_\_\_\_\_

Chris Eyre, Chief Constable

**Signed:** \_\_\_\_\_

Gary Jones, Chief Financial Officer



## **ANNUAL ASSURANCE STATEMENT**

**2014-2015**

Signed \_\_\_\_\_

**Chris Eyre**  
**Chief Constable of Nottinghamshire**

24 September 2015

Signed \_\_\_\_\_

**G Jones**  
**Joint Head of Finance**  
**Chief Financial Officer to the Chief Constable of**  
**Nottinghamshire**

24 September 2015

## **Glossary of Terms and Abbreviations**

The definitions within the glossary are designed to give the user an understanding of the technical terminology contained in the Statement of Accounts. It also contains a guide to the abbreviations used within.

### **Accounting Policies**

These are a set of rules and codes of practice used when preparing the Accounts.

### **Accrual**

A sum included in the final Accounts to cover income or expenditure attributable to an accounting period for goods supplied and received or works done but for which payment has not been received or made by the end of the period.

### **Budget**

This is a statement of the financial plans for a specific period of time. A budget is prepared and approved by the Commissioner prior to the start of the financial year. The budget is prepared on an outturn basis, which means that increases for pay and prices during the financial year are contained within the total budget figure.

### **Chief Constable of Nottinghamshire (the Chief Constable)**

### **Comprehensive Income and Expenditure Statement (CIES)**

### **Depreciation**

The measure of the consumption or other reduction in the useful economic life of a fixed asset, whether arising from use, passage of time or obsolescence through technological or other changes.

### **Emoluments**

All taxable sums paid to or received by an employee including the value of any non-cash benefits received.

### **Financial Year**

The period covered by a set of financial Accounts – the Chief Constable financial year commences 1 April and finishes 31 March the following year.

### **International Financial Reporting Standard (IFRS)**

These 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.

### **Nottinghamshire Office of the Police and Crime Commissioner and it's Group (The Group)**

### **Remuneration**

Reward for employment in the form of pay, salary, or wage, including allowances, benefits (such as company car, medical plan, and pension plan), bonuses, cash incentives, and monetary value of the non-cash incentives.

### **Revenue Expenditure**

The day to day running costs incurred in providing services.

### **The Act**

The Police Reform and Social Responsibility Act 2011

### **The Code**

The Code of Practice on Local Authority Accounting 2014-2015



Nottinghamshire

**POLICE & CRIME COMMISSIONER**

& Group Statement of Accounts

**2014-2015**

# **The Nottinghamshire Office of the Police and Crime Commissioner & Group Statement of Accounts Contents Page**

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## **Explanatory Foreword**

### **1 Introduction from Paddy Tipping, Police and Crime Commissioner**



With further funding cuts expected in the Government's July 2015 budget, we need to be prepared – along with other forces around the country and other local partners – for more big changes in how we operate.

Like all public bodies, Nottinghamshire Police has already made large savings. Over the past three years we have saved £42m or 20% of the budget. Times are tough. Last year we aimed to save £12.7m. That target has not been met and £2m of reserves had

to be used. This year, we have to save a further £11m, next year the figure is £14.6m...and so it goes on.

All in all, it is likely that in the ten years 2010-2020 our Government funding will have halved. A reduction of such magnitude can only lead to restructure and reorganisation. We will have to develop yet more new ways of working to enable us to carry on doing what remains at the heart of our workforce – an unwavering determination to keep the people of Nottinghamshire safe from harm.

Following on from the budget on 8th July will be the Comprehensive Spending Review in the autumn, both of which are capable of changing the shape of future policing. I therefore welcome the recent and timely report of the National Audit Office which recognises the substantial savings already made by police forces and highlights the challenges ahead. The report points to the Home Office needing 'to both have a greater understanding of the problems faced by individual forces and to better recognise signs of stress and viability.'

The situation is simple: with less money and 80% of our costs spent on people inevitably, over time, we will have fewer officers, PCSOs and support staff. We have already seen a flavour of this in a bid to cut expenditure. Earlier in 2015 we reduced our Assistant Chief Constables from two to one, and in recent years the number of Chief Superintendents has fallen from 11 to four. In my own Office, I continue to drive down costs which, nonetheless, are already lower than those of the previous Police Authority and I'm pleased to note that our costs are the seventh lowest of all such Offices.

Cost efficiencies have become inextricably intertwined with the need for service effectiveness. This is a tall order but increasingly, and to good effect, we are changing how we operate by sharing what practices and tasks we can with local partnerships and regional forces.

Regional collaboration has helped us to join forces with our neighbours both in fighting and preventing crime. Sharing expertise and facilities – whether in ICT, forensics or operational support – provides us with greater capability to protect the public.

We are also developing a range of crime prevention and victim support activities that will reduce both crime and the fear of crime in our communities. More and more, we are pooling resources and expertise from many different directions to invest in a safer future for the

people we serve. This, I believe, is a potent and viable way forward that will help us to reduce the impact of diminishing funds on our service and achieve beneficial outcomes.

However, the bottom line is that further cuts will inevitably affect every part of crime prevention and detection. And, irrespective of financial matters, policing *is* changing.

A rising proportion of police time is now spent on public protection issues such as the management of sex offenders and reports of child abuse. Cyber-crime is growing and resources are further stretched by counter-terrorism issues. Unlike our funding, these demands are not falling but becoming increasingly costly in terms of human resources and technology.

More than ever, we have to make every pound count to maintain an effective police force. It is vital that we recruit well and train well to be sure of the specific skills required in modern policing, and that we nurture our volunteers who so generously give their time and experience to support our officers and staff.

We have already made considerable strides in drawing maximum use from our resources through foresight, innovation, expertise and, yes, sheer hard work. I am proud of the way Nottinghamshire Police is responding to an uncertain future, and am enormously strengthened by the knowledge that the force will always put the public's interests first.

Finally, I want to thank all who work together in Nottinghamshire to keep our families and communities safe and secure.

**Paddy Tipping**  
**June 2015**

## 2 Purpose

The purpose of this foreword is to provide a clear guide to the most significant matters reported in the Accounts. It explains the purpose of the Financial Statements that follow, a summary of the group's financial activities during 2014-2015 and its financial position as at 31 March 2015. The values within the financial statements have been rounded appropriately, and the extent of rounding is clearly labelled. This rounding will in some cases cause a statement or note to be apparently mathematically incorrect.

## 3 Background

The Commissioner & Group is responsible for providing policing services to a population of approximately 1.1million in the City of Nottingham and County of Nottinghamshire, with a net budget of £193.8m for 2014-2015. Duties also include crime prevention initiatives and responsibility for victim services.

## 4 The Financial Statements

The Accounts are prepared in accordance with the Code of Practice on Local Authority Accounting 2014-2015 (The Code).

The main sections contained within the Statement of Accounts are:

- **The Statement of Accounting Policies (page 12)** This states the policies adopted in compiling the Statement of Accounts.
- **The Statement of Responsibilities (page 22)** This sets out the respective responsibilities of the Commissioner and the Chief Financial Officer and also includes the signed certificate of approval.
- **Comprehensive Income & Expenditure Statement (CIES) (page 24)** This Statement shows the accounting cost in the year of providing services in accordance with the Code, rather than the amount to be funded from taxation. The 'Surplus or (Deficit) on the Provision of Services' line shows the true economic cost of providing services. Note 17.2 shows the differences between taxation and accounting entries.
- **Movement in Reserves Statement (MIRS) (page 27)** This Statement shows the movement in the year on the different reserves held, analysed into usable reserves and unusable reserves, which are created for accounting purposes under the Code.
- **Balance Sheet (page 29)** The Balance Sheet shows the value of the assets and liabilities held as at the Balance Sheet date. The net assets are matched by the reserves held.
- **Cash Flow Statement (page 30)** The Cash Flow Statement shows the changes in cash and cash equivalents during the year. It is calculated using the 'indirect method' from the Code. Cash flows are classified as operating, investing and financing activities.
- **Pension Fund Account (page 31)** Shows the years transactions on the police officers pension account.
- **Notes to the Accounts (page 32)** These provide additional information concerning items in the above statements and additional relevant information.
- **Independent Auditor's Report (page 64)**



This sets out the opinion of the external auditor as to whether these accounts present a true and fair view of the financial position and operations of the Commissioner and Group for 2014-2015.

- **Annual Governance Statement (page 67)** This sets out governance arrangements in place and areas for improvement.

## **5 Review of the Financial Statements**

The full impact of the stage 2 transition to Police and Crime Commissioner control has now been fully implemented from 1 April 2014. However the format of the accounts in 2013-2014 were already geared for this change, reflecting that control of some operational resources by the Chief Constable was in place prior to the legal agreement. Therefore it is considered that no further changes are appropriate.

The Commissioner receives all income and makes all payments from the Police Fund for the Group and has responsibility for entering into contracts and establishing the contractual framework under which the Chief Constable's staff operates. The Commissioner has not set up a separate bank account for the Chief Constable, which reflects the fact that all income is paid to the Commissioner. The Commissioner has not made arrangements for the carry forward of balances or for the Chief Constable to hold cash backed reserves. However the Chief Constable does control substantial income and it is appropriate to account for it within its CIES. The funding for the Chief Constables net cost is reimbursed by the Commissioner.

The International Accounting Standards Board framework states that assets, liabilities and reserves should be recognised when it is probable that any 'future' economic benefits associated with the item will occur. At the outset the Commissioner took responsibility for the finances of the whole group and controls the assets, liabilities and reserves and accepts the risks and rewards relating to these. Therefore with the exception of the staff related reserves previously mentioned no other balances will be on the Chief Constables Accounts. Non-current Assets are controlled by the Commissioner and all decisions relating to sales or decommissioning are taken by the Commissioner. The Capital Programme to purchase Non-current assets is also controlled by the Commissioner. The Chief Constable uses these assets in the provision of service, and to recognise this, the depreciation is charged to the Chief Constable Accounts as a proxy.

The Police Officer Pension Fund account will continue to sit within the Commissioners Accounts. Although the transactions relate to Officers within the Chief Constables control, the Pension Fund Account demonstrates how the pension liability between the Commissioner and Home Office has been calculated.

The treatment of collaborations was reviewed in line with revised guidance. What had been previously named Jointly Controlled Operations are now, known as Joint Operations but the accounting treatment remains the same.

## **6 Governance Arrangements**

The Commissioner is responsible for ensuring conduct in accordance with the law and proper standards. 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 its disposal.

The Chief Constable is responsible for the operational activities of the Force. This responsibility is discharged in accordance with statutory requirements, Oath of Police Officers, the Police Discipline Code and Police Regulations. He is also required to ensure compliance with the Scheme of Delegation.

The annual review of the system of Governance and Internal Control is included within the arrangements for producing the Annual Governance Statement, and also takes account of the Chief Constable's governance arrangements. It details how the Commissioner is doing the right things, in the right way, for the people of Nottinghamshire, in a timely, inclusive, open, honest and accountable manner.

There are no significant issues that impact on the Accounts.

## 7 Budget Variance

### Budget Management Statement for the Group Sources of Finance:

Actual 2013-14 £m	Taxation and Non-Specific Grant Income	Budget 2014-15 £m	Actual 2014-15 £m	Variance + (-) £m	NOTE
-93.5	Police & Crime Grant	-93.2	-93.2	0.0	
-52.6	Non Domestic Rates Redistribution	-50.1	-50.1	0.0	
-48.6	Precept (including surplus)	-50.9	-50.9	0.0	
-2.8	Community Safety Grant	0.0	0.0	0.0	
-1.3	Precept Freeze Grant	0.0	0.0	0.0	
<b>-198.8</b>	<b>Total Financing</b>	<b>-194.2</b>	<b>-194.2</b>	<b>0.0</b>	

### Revenue Expenditure

Actual 2013-14 £m	Revenue Expenditure	Budget 2014-15 £m	Actual 2014-15 £m	Variance + (-) £m
157.7	Employee Costs	157.1	157.8	0.7
6.5	Premises Maintenance	5.7	5.9	0.2
6.2	Transport	6.4	6.4	0.0
14.6	Supplies and Services	11.5	15.0	3.5
0.0	Community support	0.0	0.0	0.0
7.7	Agency costs	8.0	7.8	-0.2
3.5	Capital Financing	4.4	3.6	-0.8
4.3	Pensions	3.7	4.0	0.3
-4.9	Income	-5.5	-7.0	-1.5
<b>195.7</b>	<b>Net Cost of Services</b>	<b>191.3</b>	<b>193.4</b>	<b>2.1</b>
-1.6	Use of Reserves	-2.0	-3.7	-1.7
<b>194.1</b>	<b>Net Budget Requirement</b>	<b>189.3</b>	<b>189.7</b>	<b>0.4</b>

### Notes regarding main budget variances

1. The minor year on year increase is due to pay rises. The variance to budget is not achieving budgets for overtime and a lesser than expected impact of vacancies.
2. The reduction year on year is due to less repairs £0.2m and the lower running costs of fewer properties £0.3m. The variance in budget is due to not achieving efficiency targets.
3. The year on year increase comprises several expenditure types
4. The year on year reduction is mainly due to helicopter costs £0.3m which now for part of agency costs since transferring to the National Police Air Service. Additional costs against budget include computing costs, mobile device interrogation and consultancy costs on transformation projects. This was offset by an increase in contributions from partners.
5. The increases on previous year and to budget relate to an increase in community engagement projects by the commissioner.
6. The increase from previous year relates to an overall increased contribution to regional collaboration, plus the helicopter as noted in 4 above. The savings to budget also relate to regional collaboration plus savings on estate agents fees.
7. The year on year increase reflects the additional costs of the 2013-2014 capital programme.
8. The year on year decrease represents the rigorous review of medical retirements; however there were more cases in 2014-2015 than budgeted for.
9. The increase in income was mainly for mutual aid £0.4m and an additional £0.3m of prosecution costs recovered.
10. The budget had been based on releasing £2.0m from reserves; however a further £1.7m was required to cover shortfalls in the efficiency programme.

## **8 Pensions**

The figures relating to IAS 19 transactions are based on actuary reports produced by the Government Actuaries Department (GAD) for Police Officers and Barnett Waddingham for Staff.

## **9 Changes to Accounting Policies**

The Accounting Policies have been reviewed and the only change is that the de-minimis level for capital expenditure has been raised to £0.015m from £0.010m. This has reduced the administration burden in managing the asset register without materially impacting on the figures presented.

## **10 Borrowing Facilities**

Borrowing finances the capital expenditure that cannot be paid from internal resources. The main source of borrowing is the Public Works Loan Board (PWLB), plus a £3.5m Market Loan which is due to mature in 2066. Long term borrowing of £5m from the PWLB repayable at maturity took place in December. It was at 3.31% for 20 years. The majority of borrowings are due to mature within the next 10 years.

The Treasury Management Strategy, ensures that borrowing is prudent and only for capital purposes. At 31 March 2015 the accumulated capital financing requirement from all previous capital expenditure was £55.7m. This has assets with a current value of £50.1m. The associated outstanding borrowing is £32.7m (excluding finance lease liabilities).

## 11 Capital Expenditure

Capital Expenditure on property continues to reflect the changing emphasis for greater partnership working, and with the placing of Police Officers in the heart of communities. Investment has also been made in updating computer systems. Although the actual expenditure was in line with the budget there was several new schemes approved in year offset by delays in existing schemes.

<b>Actual 2013-2014 £m</b>	<b>Capital Expenditure</b>	<b>Budget 2014-15 £m</b>	<b>Actual 2014-15 £m</b>	<b>Variation + over £m</b>
3.5	Building Projects	5.9	3.6	-2.3
3.9	Technology	8.6	3.8	-4.8
0.5	Other	1.1	2.6	1.5
<b>7.9</b>	<b>Total</b>	<b>15.6</b>	<b>10.0</b>	<b>-5.6</b>
0.4	Intangible assets		0.0	
3.4	Operational Land & buildings		1.7	
4.1	Plant Vehicles & equipment		7.9	
0.0	Assets under Construction		0.4	
<b>7.9</b>	<b>Total</b>		<b>10.0</b>	
	<b>Financed by</b>			
1.9	Capital receipts	0.8	1.6	0.8
2.0	Capital grants & contributions	1.8	1.2	-0.6
4.0	Internal borrowing from Reserves	3.0	2.2	-0.8
0.0	External borrowing	10.0	5.0	-5.0
<b>7.9</b>	<b>Total</b>	<b>15.6</b>	<b>10.0</b>	<b>-5.6</b>

The 4 year Capital plan of expenditure and financing (excluding any slippage) as approved by the Commissioner:

	<b>Budget 2015-2016 £m</b>	<b>Budget 2016-2017 £m</b>	<b>Budget 2017-2018 £m</b>	<b>Budget 2018-2019 £m</b>
Building Projects	4.5	5.1	0.8	0.6
Technology	1.0	3.4	0.8	0.7
Other	4.0	0.5	0.2	0.0
<b>Total</b>	<b>9.5</b>	<b>9.0</b>	<b>1.8</b>	<b>1.3</b>
<b>Financed by</b>				
Capital receipts	3.2	3.2	0.0	0.0
Capital grants	1.0	1.0	1.0	1.0
External borrowing	5.3	4.8	0.8	0.3
<b>Total</b>	<b>9.5</b>	<b>9.0</b>	<b>1.8</b>	<b>1.3</b>

## 12 Significant Provisions and Contingencies

Provisions have reduced by £1.1m during the year. They include amounts to meet estimated insurance claim liabilities outstanding. A breakdown of Provisions is provided in Note 7.3, and Contingent Liabilities in Note 10.

### **13 Joint Operations**

There are 8 areas of collaboration which have been treated as Joint Operations (JO's) and note 12 to the Accounts provides more information and a summary of these.

The main change during this year is that Derbyshire have given notice to leave the EMSCU at 31 March 2015, the share will be 50% / 50% Nottinghamshire and Northamptonshire Police.

### **14 Other Significant Events during the year**

There has been a significant Employment Tribunal challenge against the use of the A19 Regulation. The decision was that the enforcement of retirement for officers with 30 years pensionable service contravenes age discrimination legislation. This verdict has now been overturned on appeal. As there is still potential for a counter appeal, a contingent liability has been noted for this event.

During the year an agreement has been signed with Northamptonshire and Cheshire Police to be part of MFSS from 27 April 2015. This shared service covers transactional services related to finance and human resources.

### **15 Post Balance Sheet Events**

There is a non-material adjusting post balance sheet event relating to an historical issue with the calculation of Police Officer pension lump sums.

### **16 Future Outlook**

The government have committed to significant cuts to public sector budgets including police. An efficiency programme has been in place, reviewed and updated for a number of years now. 2014-15 is the first year that the efficiency programme has not been delivered in full and is an indication of how difficult it is becoming to sustain cuts of over c£10m each year. This shortfall has had to be met through an additional use of reserves and some underspends in other areas. This remains the greatest risk for the future years, where continuing cuts bite deeper and gaps in current funding plans are not bridged. 2016-17 will be a particularly difficult year as additional pressures from National Insurance changes come into effect.

The CSR is due in the late Autumn and is expected to confirm the level of estimated cuts in total for the next 3 years and may see them front loaded, which will increase the pressure in 2016-17. The PCC and the CC are committed to continue collaborating wherever efficiencies can be delivered. The latest collaboration being with Northamptonshire for retained Corporate Services.

### **17 Going Concern**

The Accounts have been prepared on the basis that the Group is a going concern.

## **Statement of Accounting Policies**

### **1 General Principles**

The Statement of Accounts summarises transactions for the 2014-2015 financial year and its position at the 31 March 2015. 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 2014-2015 (The Code) and the Best Value Accounting Code of Practice 2014-2015, 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).

### **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. 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. 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. When there is a gap between the date supplies are received and their consumption, they are carried as inventory on the Balance Sheet
- Expenditure in relation to services received is recorded as services are received rather than when payments are made. If required a debtor or creditor for the relevant amount is recorded in the Balance Sheet
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and 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

### **3 Cash and Cash Equivalents**

Cash includes cash in hand and deposits of up to 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. In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand.

## **4 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.

## **5 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. Material errors discovered in prior year figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

## **6 Charges to Revenue for Non-Current Assets**

The CIES is charged with the following amounts to record the true cost of holding fixed assets during the year:

- 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).

## **7 Employee Benefits**

### **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 (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 by employees, but not taken before the year-end, which employees can carry forward into the next financial year, (Accumulated Absences Account Note 4.2). The accrual is made at the salary rates applicable in 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.



## **Termination Benefits**

Termination benefits are amounts payable as a result of a decision by the Group to terminate an employee's employment before the normal retirement date or an acceptance of voluntary redundancy. These are charged to the Non Distributed Costs line in the CIES when the Group can demonstrate commitment to the decision (Note 20).

## **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 (Note 15).

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 a discount rate of 4.5% p.a. The discount rate is the yield on the corporate bond index rated over 15 years.

Actuarial gains and losses are charged to the Pension Reserve.

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.

Pension Costs are accounted for in accordance with International Accounting Standard (IAS) 19. This requires an organisation to account for retirement benefits in the year in which they are earned, even if the actual payment of benefit will be in the future. From 1 April 2014 this is 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.

## **8 Post Balance Sheet Events**

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.

## **9 Financial Instruments**

Financial assets and liabilities are recognised on the Balance Sheet when the Commissioner enters a contract. They are initially measured at fair value and carried at their amortised cost. This generally will equate to the principal outstanding plus accrued interest. The interest debited or credited 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 loans made by the Group consist of short-term investments. Impairment may be appropriate if it becomes likely that the contract may not be fulfilled.

## **10 Government Grants and Contributions**

All revenue government grants, and third party contributions and donations are recognised as income when the Group satisfies the conditions of entitlement. Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the CIES. Where grants and contributions are unconditional they are carried in the Balance Sheet as an Earmarked Reserve. A de-minimis level of £50,000 exists whereby it is essential that income needs to be assessed whether it should form part of the Earmarked Reserves.

Capital grants are credited to the CIES, and they are reversed out of the General Fund Balance in the Movement in Reserves Statement. The grant is either used to finance capital expenditure or it is posted to the Capital Grants Unapplied Account to fund future capital expenditure.

## **11 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, because there is no alternate method to ascertain a fair value.

## **12 Interests in Companies and Other Entities**

The Nottinghamshire Office of the Police and Crime Commissioner is a separate entity to the Chief Constable and the relationship is clearly defined in the Governance Arrangements. The Commissioner has the lead controlling influence in the Group.

## **13 Inventories**

Inventories are valued at the latest buying price as a proxy to fair value. All inventory valuations are based on current purchase price. Inventory Accounts are maintained for uniforms, fuel and stationery. Write-offs are made for obsolete items which are out of date.

## **14 Joint Operations and Jointly Controlled Assets**

Joint Operations (JO's) are treated in accordance with IAS 31- Interests in Joint Ventures. They are governed by Section 22 Agreements and incorporated on agreed proportions. More information about the collaborations is included in the Explanatory Foreword 13 and Note 12 to the Accounts. These have been assessed in view of changes to the Code and it has been determined that no changes in accounting treatment are required.

## **15 Leases**

The Code only uses the term lease, replacing all references to hire or rental. Under IAS 17, Leases are classified as finance leases if the terms of the lease transfer substantially all 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 (or the present value of the minimum lease payments, if lower). There is a matching liability for the obligation to pay the lessor. Initial direct costs are added to the carrying amount of the asset. Lease payments are apportioned between finance charges debited to the CIES, and the acquisition charge applied to write down the lease liability. When incorporated into the balance sheet they are accounted for in the same way as other non - current assets.

Rentals paid under operating leases are charged to the CIES.

## **16 Overhead Costs**

The Service analysis is based on Service Reporting Code of Practice (SeRCOP) 2014-2015 as modified by the Police Objective Analysis. The costs of overheads are fully allocated to the Groups services, with the exception of:

- Corporate and Democratic Core costs relating to being a single purpose, democratic organisation
- The cost of discretionary benefits awarded to employees retiring early, is a non-distributed cost

## **17 Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services or for administrative purposes and that are expected to be used for more than one financial 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.

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 have been reviewed and have increased to £15,000 from £10,000. This will reduce the administration burden but will not materially distort the accounts..

### **Component Accounting**

Assets are included as separate components, with appropriate depreciation where this is significant. The following de-minimis level applies. Only assets valued above £600,000 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. PFI and Finance Lease assets are capitalised at minimum lease payments over the term of the agreement.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Fair value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV)
- Where 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

- 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
- Operational buildings have been valued on the basis of Existing Use Value
- Non-Operational buildings have been valued on the basis of Open Market Value
- Bridewell custody suite is valued on a depreciated replacement cost (DRC) basis as this is deemed to be a specialised asset
- Plant, vehicles and equipment have been included at their depreciated historic valuation, as proxy for fair value. This is because the assets have relatively short lives and values
- Furniture and Fittings are capitalised at cost
- Assets under Construction are included at actual cost
- Investment Properties are revalued annually at market value
- Assets held for sale and Police Houses are held at market value

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 used

## **18 Investment Properties**

Investment properties are used to earn rentals or for capital appreciation, and not used in any way to deliver services or is not held for sale. The carrying value is annually revalued to current fair value. Rentals received in relation to investment properties are credited to the CIES.

## **19 Impairment**

Assets are assessed at each year-end for potential impairment. Where it is estimated to be 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.

## 20 Depreciation

Depreciation is provided for on all operational Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts, over their useful lives, after allowing for residual values on the following basis:

<b>Asset Type</b>	<b>Depreciation Method</b>	<b>Period of Years</b>
Land	Nil	Nil as will not reduce in value
Property	Straight Line	10-50 years as estimated by the valuer
Vehicles	Straight Line	1-20 years
Plant and Equipment	Straight Line	1-20 years
Finance Leases	Straight Line	Over the life of the finance lease

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.

A full years 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 the 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.

## 21 Disposals and Non-Current Assets Held for Sale

When a non-current asset is actively marketed, and the sale is reasonably expected in the next 12 months, it is reclassified as an Asset Held for Sale. The asset is revalued 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 to be classified as Assets Held for Sale, they are reclassified back to non-current assets and revalued appropriately.

When an asset is disposed of, or decommissioned for less than £10,000, the receipt is credited to the CIES and the carrying amount of the asset is the loss on disposal.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. Receipts are required to be credited to the Capital Receipts Reserve, and can then only be used to finance new capital investment or set aside to reduce the Commissioner's underlying need to borrow (the Capital Financing Requirement). Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

All Revaluation Reserve balances relating to disposed assets are transferred to the Capital Adjustment Account.

## **22 Private Finance Initiative (PFI)**

PFI and similar contracts are agreements to receive services, where the responsibility for making available the Property, Plant and Equipment which provides the services remains with the PFI contractor. The Commissioner has entered into two PFI contracts. The first relates to the initial design and construction, and now the on-going maintenance of the Riverside building. The second contractor is responsible for the provision and maintenance of vehicles. The vehicles have been judged against IFRIC4 and those valued above the de-minimis, and where at the inception of the lease the minimum lease payments amounted to at least 75% of the fair value of the asset, are classified as finance leases. The majority of vehicles met these conditions and the small remainder are included within the Cost of Services in the CIES.

For Riverside the annual amounts payable to the PFI operators comprise five elements:

- 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 building PFI
- Contingent rent – increases in the amount to be paid for the property arising during the contract, debited to the Financing and Investment Income and Expenditure line in the CIES
- Payment towards liability – applied to write down the Balance Sheet liability towards the PFI operator (the profile of write-downs is calculated using the same principles as for a finance lease)
- Lifecycle replacement costs – whereby a proportion of the amounts payable is posted to the Balance Sheet as a prepayment and then recognised as additions to Property, Plant and Equipment when the relevant works are eventually carried out

## **23 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.

## **24 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 within the control of the Group. Contingent liabilities also arise in circumstances where a provision 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, but disclosed in a note to the Accounts.

## **25 Contingent Assets**

A contingent asset arises 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 within the control of the Group. They are not recognised in the Balance Sheet, but disclosed in a note to the Accounts if there is sufficient probability.

## **26 Reserves**

Reserves are set aside for future policy purposes or to cover contingencies. 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.

Other reserves are unusable and they are solely to manage the accounting processes for capital, financial instruments, retirement, and employee benefits.

## **27 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.

## **28 Cash Flow Statement**

This has been prepared using the 'Indirect Method'.

## **29 Revenue Expenditure Funded from Capital Under Statute (REFCUS)**

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.



## **Statement of Responsibilities**

### **The Responsibilities of the Commissioner**

The Commissioner is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has responsibility for the administration of those affairs. The Commissioner has determined the Chief Finance Officer as that officer
- Manage its affairs to ensure economic, efficient and effective use of resources and safeguard its assets
- Ensure that there is an adequate Annual Governance Statement
- Approve the Statement of Accounts

### **The Chief Finance Officer Responsibilities**

The Chief Finance Officer is responsible for the preparation of the Commissioner's Statement of Accounts and the incorporation of the Chief Constable's Accounts to form the Group Accounts. This is in accordance with proper 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 Commissioner and the Group at the accounting date and its Income and Expenditure for the year ended 31 March 2015.

In preparing the Accounts, the Chief Finance Officer has:

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

I certify that in my opinion the Statement of Accounts present a true and fair view of the financial position of the Nottinghamshire Office of the Police and Crime Commissioner & Group at 31 March 2015 and its income and expenditure for the year ended 31 March 2015.

**C M H Radford CPFA**

**Chief Finance Officer to the Nottinghamshire Police and Crime Commissioner & Group**

I, the Commissioner certify that the Statement of Accounts presents a true and fair view of the financial position of The Nottinghamshire Office of the Police and Crime Commissioner & Group, at 31 March 2015 and its income and expenditure for the year ended 31 March 2015.

**Paddy Tipping**

**The Police and Crime Commissioner**

## **Core Financial Statements**

CS1	Comprehensive Income and Expenditure Statement
CS2	Movement in Reserves Statement
CS3	Balance Sheet
CS4	Cash Flow Statement
P1	Pension Fund Account

## CS1 Comprehensive Income and Expenditure Statement for the Group

2013-2014				2014-2015			
Gross Exp' £000	Gross Income £000	Net Exp' £000		Gross Exp' £000	Gross Income £000	Group Net Exp' £000	Note
108,271	-5,258	103,013	Local Policing	105,590	-5,629	99,961	a
19,388	-310	19,078	Dealing with the Public	18,891	-406	18,485	b
18,272	-1,107	17,165	Criminal Justice Arrangements	19,396	-1,309	18,087	c
6,137	-2,563	3,574	Road Policing	6,254	-2,046	4,208	d
11,314	-705	10,609	Specialist Operations	10,930	-1,123	9,807	e
15,449	-986	14,463	Intelligence	11,957	-1,174	10,783	f
46,536	-1,168	45,368	Investigation	43,037	-1,457	41,580	g
7,766	-51	7,715	Investigative Support	7,506	-134	7,372	h
5,594	-3,330	2,264	National Policing	5,124	-3,312	1,812	i
1,441	-203	1,238	Corporate and Democratic Core	1,550	-1,190	360	
3,613	0	3,613	Community Safety & Crime Prevention	3,857	0	3,857	
73	0	73	Non Distributed Costs	777	0	777	
243,854	-15,681	228,173	Cost Of Services	234,869	-17,780	217,089	3.1
916	0	916	Other Operating Expenditure	1,737		1,737	3.2
101,704	-8,807	92,897	Financing and Investment Income & Expenditure	103,080	-19,024	84,056	3.3
0	-228,210	-228,210	Taxation and Non-Specific Grant Income	0	-225,936	-225,936	3.4
346,474	-252,698	93,776	Surplus (-) or Deficit on Provision of Services	339,686	-262,740	76,946	
		-479	Surplus (-) or deficit on revaluation of non-current assets			-109	4.3
		-103,795	Pension Fund Adjustment under regulations			254,901	4.4
		-104,274	Other Comprehensive Income & Expenditure			254,792	
		-10,497	Total Comprehensive Income & Expenditure			331,738	

## CS1 Comprehensive Income and Expenditure Statement for the Commissioner and Chief Constable

2013-2014				
CCN	Commissioner			
Net Res'ces £000	Gross Exp' £000	Gross Income £000	Group Net Exp' £000	
103,013	0	0	103,013	Local Policing
19,078	0	0	19,078	Dealing w ith the Public
17,165	0	0	17,165	Criminal Justice Arrangements
3,574	0	0	3,574	Road Policing
10,609	0	0	10,609	Specialist Operations
14,463	0	0	14,463	Intelligence
45,368	0	0	45,368	Investigation
7,715	0	0	7,715	Investigative Support
2,264	0	0	2,264	National Policing
216	1,225	-203	1,238	Corporate and Democratic Core
0	3,613	0	3,613	Community Safety & Victim Support
73	0	0	73	Non Distributed Costs
-123,060	123,060	0	0	Funding w ithin Group
<b>100,478</b>	<b>127,898</b>	<b>-203</b>	<b>228,173</b>	<b>Cost Of Services</b>
	916	0	916	<b>Other Operating Expenditure</b>
-8,502	101,704	-305	92,897	<b>Financing and Investment Income &amp; Expenditure</b>
	0	-228,210	-228,210	<b>Taxation and Non-Specific Grant Income</b>
<b>91,976</b>	<b>230,518</b>	<b>-228,718</b>	<b>93,776</b>	<b>Surplus (-) or Deficit on Provision of Services</b>
0		-479	-479	Surplus (-) or deficit on revaluation of non-current assets
-102,425		-1,370	-103,795	Pension Fund Adjustment under regulations
<b>-102,425</b>	<b>0</b>	<b>-1,849</b>	<b>-104,274</b>	<b>Other Comprehensive Income &amp; Expenditure</b>
<b>-10,449</b>	<b>230,518</b>	<b>-230,567</b>	<b>-10,497</b>	<b>Total Comprehensive Income &amp; Expenditure</b>

2014-2015				
CCN	Commissioner			
Net Res'ces £000	Gross Exp' £000	Gross Income £000	Group Net Exp' £000	Note
99,959	2	0	99,961	a
18,486	-1	0	18,485	b
18,087	0	0	18,087	c
4,207	1	0	4,208	d
9,808	-1	0	9,807	e
10,783	0	0	10,783	f
41,581	-1	0	41,580	g
7,372	0	0	7,372	h
1,812	0	0	1,812	i
244	1,306	-1,190	360	
0	3,857	0	3,857	
777	0	0	777	
-221,332	221,332	0	0	
<b>-8,216</b>	<b>226,495</b>	<b>-1,190</b>	<b>217,089</b>	
0	1,737	0	1,737	3.2
82,681	1,771	-395	84,056	3.3
0	0	-225,936	-225,936	3.4
<b>74,465</b>	<b>230,003</b>	<b>-227,521</b>	<b>76,946</b>	
0	0	-109	-109	4.3
252,424	2,477	0	254,901	4.4
<b>252,424</b>	<b>2,477</b>	<b>-109</b>	<b>254,792</b>	
<b>326,889</b>	<b>232,480</b>	<b>-227,630</b>	<b>331,738</b>	

## Notes to CIES

- a Largely reflects the full year impact of new PCSO's; increased cost of interpreters; consumable equipment; a contribution to the Youth Offending Team which was previously with Intelligence; a reduction in externally funded income in the year; and the allocation of the support costs which has reduced overall.
- b There was a slight increase in the cost due to the transfer in of officers from other areas, but this has been more than offset by the reduction in the allocation of support costs which has reduced overall.
- c Largely due to the movement of the management teams for Intel and Investigation into a central command area within Criminal Justice.
- d Due to a amount of income recognised in the I&E for the speed awareness/camera safety project, the balance taken to reserves. Once the movement in reserves has been taken into consideration the income level is broadly inline with 2013/14.
- e Reduction in accident damage and training fees which are now being centrally controlled, combined with the allocation of support costs which has reduced overall.
- f Crossovers with Criminal Justice and Dealing with Public due to changes in lines of reporting; reduction in training fees which are now centrally controlled by HR; the transfer of the payment to the Youth Offender Team to Local Policing; and the allocation of support costs which has reduced overall.
- g Crossovers with Criminal Justice due to changes in lines of reporting and overtime; reduction in training fees which are now centrally charged to HR; a reduction in witness protection fees as this is now a regional collaboration; new equipment; medical fees for autopsies; DNA/forensics costs; CCTV evidence copying costs; and the allocation of support costs which has reduced overall.
- h A reduction in DNA sampling and forensic costs and training fees which are now centrally charged to HR; and the allocation of support costs which has reduced overall.
- i An increase in income from other regional forces and a reduction in the allocation of support costs which has reduced overall.

## CS2 Movement in Reserves for the Group 2014-2015

2014-2015	General Fund £000	Earmarked Reserves £000	Capital Receipts £000	Capital Grants £000	Total Usable Reserves £000	Reval'n Reserve £000	Capital Adj £000	Pensions Reserve £000	Collect' Fund £000	NPAS Def' cap' rec' £000	Accum' Absence £000	Total Unusable Reserves £000	Total Reserves £000
Note ref		4.1				4.3	4.5	4.4	11		4.2		
Balance at 1 April 2014	-7,074	-19,488	-1,553	-115	-28,230	-2,310	4,431	2,152,788	-656	0	5,611	2,159,865	#####
Surplus - (deficit) on the provision of services (accounting basis)	76,946	0	0	0	76,946	0	0	0	0	0	0	0	76,946
Other Comprehensive I & E - revaluation gains & losses		0	0	0	0	-109	0	254,901	0	0		254,792	254,792
<b>Total CIES</b>	<b>76,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,946</b>	<b>-109</b>	<b>0</b>	<b>254,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,792</b>	<b>331,738</b>
Depreciation/Amortisation of non-current assets	-6,147	0	0	0	-6,147	0	6,147	0	0		0	6,147	0
Impairment/Revaluation losses	-41	0	0	0	-41	0	41	0	0		0	41	0
Capital grants and contributions credited to the CIES	3,279	0	0	-247	3,032	0	-3,032	0	0	0	0	-3,032	0
Net gain or loss (-) on sale of non-current assets	-227	0	-1,369	0	-1,596	0	1,641	0	0	-45	0	1,596	0
Pension costs adj between calculated in accordance with IAS19 and the contributions due under pension scheme regulations	-131,310	0	0	0	-131,310	0	0	131,310	0		0	131,310	0
Amount by which council tax income included in the CIES	600	0	0	0	600	0	0	0	-600		0	-600	0
Minimum Revenue Provision	2,504	0	0	0	2,504	0	-2,504	0	0		0	-2,504	0
Minimum Revenue Provision (Finance Lease Liabilities)	694	0	0	0	694	0	-694	0	0		0	-694	0
Capital Expenditure charged against the General Fund	919				919		-919					-919	0
Employers contribution to Pension Scheme	55,899	0	0	0	55,899	0	0	-55,899	0		0	-55,899	0
Use of Capital Receipts Reserve to finance capital		0	1,553	0	1,553	0	-1,553	0	0		0	-1,553	0
Use of Capital grants unapplied for capital exp		0	0	6	6	0	-6	0	0		0	-6	0
Adj for depreciation between historical and revalued basis		0	0	0	0	29	-29	0	0		0	0	0
Loss on disposal of non current assets met from revaluation reserve		0	0	0	0	686	-686	0	0		0	0	0
Charges for Employee Benefits	201	0	0	0	201	0	0	0	0		-201	-201	0
<b>Total adjustment between accounting basis &amp; funding basis under regulations</b>	<b>-73,630</b>	<b>0</b>	<b>184</b>	<b>-241</b>	<b>-73,687</b>	<b>715</b>	<b>-1,594</b>	<b>75,411</b>	<b>-600</b>	<b>-45</b>	<b>-201</b>	<b>73,687</b>	<b>0</b>
<b>Net decrease / (- increase) before transfers to earmarked reserves</b>	<b>3,316</b>	<b>0</b>	<b>184</b>	<b>-241</b>	<b>3,259</b>	<b>606</b>	<b>-1,594</b>	<b>330,312</b>	<b>-600</b>	<b>-45</b>	<b>-201</b>	<b>328,479</b>	<b>331,738</b>
<b>Transfers from / (- to ) earmarked reserves</b>	<b>-3,316</b>	<b>3,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
Balance at 31 March 2015	-7,075	-16,172	-1,369	-356	-24,971	-1,704	2,837	2,483,100	-1,256	-45	5,410	2,488,344	#####

## CS2 Movement in Reserves for the Group 2013-2014 Comparators

2013-2014	General Fund £000	Earmarked Reserves £000	Capital Receipts £000	Capital Grants £000	Total Usable Reserves £000	Reval'n Reserve £000	Capital Adj' £000	Pensions Reserve £000	Collection Fund Adj £000	Accum' Absence £000	Total Unusable Reserves £000	Total Reserves £000
Note ref		4.1				4.3	4.5	4.4	11	4.2		
Balance at 1 April 2013	-7,074	-18,326	-1,923	-121	-27,444	-2,531	3,291	2,163,421	-196	5,588	2,169,573	2,142,129
Surplus - (deficit) on the provision of services (accounting basis)	93,779	0	0	0	93,779	0	0	0	0	0	0	93,779
Other Comprehensive I & E - revaluation gains & losses	0	0	0	0	0	-479	0	-103,795			-104,274	-104,274
Total CIES	93,779	0	0	0	93,779	-479	0	-103,795	0	0	-104,274	-10,495
Depreciation/Amortisation of non-current assets	-7,237	0	0	0	-7,237	0	7,237	0	0	0	7,237	0
Impairment/Revaluation losses	-2,113	0	0	0	-2,113	0	2,113	0	0	0	2,113	0
Capital grants and contributions credited to the CIES	4,063	0	0	0	4,063	0	-4,063	0	0	0	-4,063	0
Net gain or loss (-) on sale of non-current assets	-105	0	-1,553	0	-1,658	0	1,658	0	0	0	1,658	0
Pension costs adj between calculated in accordance with IAS19 and the contributions due under pension scheme regulations	-145,639	0	0	0	-145,639	0	0	145,639	0	0	145,639	0
Amount by which council tax income included in the CIES	460	0	0	0	460	0	0	0	-460	0	-460	0
Minimum Revenue Provision	2,212	0	0	0	2,212	0	-2,212	0	0	0	-2,212	0
Minimum Revenue Provision (Finance Lease Liabilities)	728	0	0	0	728	0	-728	0	0	0	-728	0
Capital Expenditure charged against the General Fund	236				236		-236				-236	0
Employers contribution to Pension Scheme	52,477	0	0	0	52,477	0	0	-52,477	0	0	-52,477	0
Use of Capital Receipts Reserve to finance capital	0	0	1,923	0	1,923	0	-1,923	0	0	0	-1,923	0
Use of Capital grants unapplied for capital exp	0	0	0	6	6	0	-6	0	0	0	-6	0
Adj for depreciation between historical and revalued basis	0	0	0	0	0	95	-95	0	0	0	0	0
Loss on disposal of non current assets met from revaluation reserve	0	0	0	0	0	605	-605	0	0	0	0	0
Charges for Employee Benefits	-23	0	0	0	-23	0	0	0	0	23	23	0
Total adjustment between accounting basis & funding basis under regulations	-94,941	0	370	6	-94,565	700	1,140	93,162	-460	23	94,565	0
Net decrease / (- increase) before transfers to earmarked reserves	-1,162	0	370	6	-786	221	1,140	-10,633	-460	23	-9,709	-10,495
Transfers from / (- to ) earmarked reserves	1,162	-1,162	0	0	0	0	0	0	0	0	0	0
Balance at 31 March 2014	-7,074	-19,488	-1,553	-115	-28,230	-2,310	4,431	2,152,788	-656	5,611	2,159,865	2,131,635

### CS3 Balance Sheet for the Commissioner and Group

31 Mar 2014 Group £000	Note		31 Mar 2015 PCC only £000	31 Mar 2015 Group £000
44,583	5	Property, Plant & Equipment	49,497	49,497
58	5	Assets under Construction	366	366
350	5	Investment Properties	400	400
2,091	5	Assets Held for Sale	735	735
897	5.5	Intangible Assets	538	538
4		Long Term Debtors	48	48
<b>47,983</b>		<b>Non-Current Assets</b>	<b>51,583</b>	<b>51,583</b>
2,000	6.1	Short Term Investments	5,000	5,000
315	6.2	Inventories	348	348
21,247	6.3	Short Term Debtors	24,814	24,814
-1,097	CS4	Other monies	123	123
14,415	CS4	Cash and Cash Equivalents	7,206	7,206
<b>37,163</b>		<b>Current Assets</b>	<b>37,491</b>	<b>37,491</b>
-7,636	7.1	Short Term Borrowing	-11,929	-11,929
-180		Grant Receipts in Advance	0	0
-24,225	7.2	Short Term Creditors	-18,154	-23,514
-859	CS4	Overdraft	-779	-779
-3,596	7.3	Short Term Provisions	-2,463	-2,463
<b>-36,734</b>		<b>Current Liabilities</b>	<b>-33,324</b>	<b>-38,684</b>
-24,053	8.1	Long Term Borrowing	-27,803	-27,803
-1,762	8.2	PFI Long Term Liabilities	-1,762	-1,762
-1,445		Finance Lease Long Term Liabilities	-1,099	-1,099
-2,152,788	16.3	Net Pension Liability	-21,289	-2,483,100
<b>-2,180,048</b>		<b>Long Term Liabilities</b>	<b>-51,953</b>	<b>-2,513,764</b>
<b>-2,131,635</b>		<b>Net Assets</b>	<b>3,798</b>	<b>-2,463,373</b>
-7,075		General Fund	-7,075	-7,075
-1,553		Capital Receipts Reserve	-1,369	-1,369
-19,488	4.1	Earmarked Reserves	-16,172	-16,172
-115		Capital Grants Unapplied	-356	-356
<b>-28,230</b>		<b>Usable Reserves</b>	<b>-24,971</b>	<b>-24,971</b>
-2,310	4.3	Revaluation Reserve	-1,704	-1,704
4,431	4.5	Capital Adjustment Account	2,837	2,837
0	4.6	Deferred Capital Receipt Reserve	-45	-45
2,152,788	4.4	Pensions Reserve	21,289	2,483,100
-656	11	Collection Fund Adjustment	-1,256	-1,256
5,612	4.2	Accumulated Absences	51	5,411
<b>2,159,865</b>		<b>Unusable Reserves</b>	<b>21,173</b>	<b>2,488,344</b>
<b>2,131,635</b>	CS2	<b>Total Reserves</b>	<b>-3,798</b>	<b>2,463,373</b>



## CS4 Cash Flow Statement for the Commissioner and Group

31 Mar 2014			31 Mar 2015
£000	Note		£000
1,800		Commissioner	2,480
91,976		Chief Constable	74,465
<b>93,779</b>		<b>Net surplus (-) or deficit on the provision of services</b>	<b>76,945</b>
		<b>Adjust for non cash movements</b>	
-7,237		Depreciation & Amortisation	-6,147
-2,113		Impairment and valuations	4,003
-308		(-)Increase/decrease in creditors	426
-1,691		Increase/ (-)decrease in debtors	4,075
-947		Increase/ (-)decrease in inventories (stock)	34
-950		(-)Increase/decrease in provisions	1,133
-121		(-)Increase/decrease in other longterm liabilities	346
1,162		Increase/ (-)decrease earmarked reserves	-3,316
-93,161		Movement in pension liability	-75,411
-1,657		Carrying amount of non-current assets held for sale, sold or de-recognised	-2,079
-20		Other non-cash items included	
		<b>Adjust for items that are investing and financing activities</b>	
1,553		Proceeds from the sale of non current assets	1,414
4,063		Capital grants received during the financial year	3,279
<b>-7,648</b>		<b>Net cash flows from Operating Activities</b>	<b>4,703</b>
10,004		Purchase of non current assets	10,987
-1,553		Proceeds from the sale of non current assets	-1,413
0		Purchase of short-term and long-term investments	3,000
-4,063		Capital grants received during the financial year	-3,279
<b>4,388</b>		<b>Net cash flows from Investing Activities</b>	<b>9,295</b>
-2,500		Cash receipts of short and long-term borrowing	-16,929
6,552		Repayment of short and long-term borrowing	8,886
<b>4,052</b>		<b>Net cash flows from Financing Activities</b>	<b>-8,043</b>
<b>792</b>		<b>Net (-)increase / decrease in cash &amp; cash equivalents</b>	<b>5,955</b>
<b>-792</b>		<b>Represented by a Balance Sheet movement</b>	<b>-5,955</b>
13,297		Liquid Funds 1 April	12,505
<b>12,505</b>		<b>Liquid Funds 31 March</b>	<b>6,550</b>
		<b>Analysed as follows;</b>	
45		Imprest Accounts	45
-1,097		Other monies	123
-859		Overdraft	-779
14,416		Bank Accounts	7,161
<b>12,505</b>		<b>Total</b>	<b>6,550</b>

## P1 Police Officers Pension Fund Account

2013-2014 £000		2014-2015 £000
	<b>Contributions Receivable</b>	
-16,023	Employers Contributions 1987 Scheme	-15,472
-2,653	Employers Contributions 2006 Scheme	-3,061
-699	Additional Contributions for early retirements 1987 Scheme	-937
-8,928	Members contributions 1987 Scheme	-9,104
-1,240	Members contributions 2006 Scheme	-1,478
-46	<b>Transfer in 1987 Scheme</b>	-13
-310	<b>Transfer in 2006 Scheme</b>	-306
	<b>Benefits Payable</b>	
45,683	Pensions 1987 Scheme	47,856
6	Pensions 2006 Scheme	7
8,453	Commutations and lump sum retirement benefits 1987 Scheme	9,088
	<b>Payments to / on account of leavers</b>	
188	Refund of contributions 2006 Scheme	8
85	Transfers out 1987 Scheme	304
1	Transfers out 2006 Scheme	33
<b>24,519</b>	<b>Sub total before transfer from the Commissioner of amount equal to the deficit</b>	<b>26,925</b>
<b>-24,519</b>	<b>Transfer of Government Grant from the Commissioner to meet the deficit</b>	<b>-26,925</b>
	<b>Balance at 31 March</b>	

All notes relating to pensions can be found at Note 15 with the Net Asset Statement being at 15.7.

## **Notes to the Accounts**

### **1 Critical Judgements in Applying Accounting Policies**

In applying the accounting policies set out on pages 12 to 21, the Commissioner has had to make certain judgements about complex transactions or those involving uncertainty about future events. The main critical judgement made in the Statement of Accounts is:

- 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

### **Major Estimations**

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.

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.

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 £2.3m 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 £0.230m.

### **2 Prior Period Adjustments and Post Balance Sheet Events**

There are no prior period adjustments.

There is a post balance sheet event which follows the Pensions Ombudsman's decision on the 15<sup>th</sup> May 2015 in the case of GAD v Milne. This judgement agreed that national guidance for calculating pension lump sums between 1<sup>st</sup> December 2001 and 30<sup>th</sup> November 2006 contained an error which mainly resulted in substantial underpayments. These payments are made by police forces and then reimbursed by the Home Office. An initial assessment for Nottinghamshire indicates that 424 officers were affected, and the total value could be in the region of £5.7 million. As the judgement arose after the reporting period – the Statement of Accounts has not been adjusted to reflect this. The effect would have been to increase both debtors and creditors by £5.7 million. No adjustments have been posted to the 2014-2015 accounts on the basis that any impact is not likely to be material. Appropriate adjustments will be made in 2015-2016.

### 3 Surplus or Deficit on Provision of Services

#### 3.1 Income within Cost of Services

2013-2014 £000		2014-2015 £000
-6,508	Partnership and Joint Operations	-7,071
-1,858	P.F.I. Grant	-1,858
-1,550	Recharge of Officers	-1,684
-5,562	Other Income	-5,977
-15,478	<b>Relating to Chief Constable</b>	-16,590
-203	<b>Relating to the Commissioner - other income</b>	-1,190
-15,681	<b>Total for the Group</b>	-17,780

#### 3.2 Other Operating Expenses

The payment to National Police Services has been reclassified this year as part of cost of services in line with other Police bodies. For comparison this year's payment was £0.923m.

2013-2014 £000		2014-2015 £000
102	Gains (-) and Losses on Disposal of Non Current Assets	1,737
814	Levies to National Police Services	0
916	<b>Total for the Commissioner &amp; Group</b>	1,737

#### 3.3 Financing and Investment Income and Expenditure

2013-2014 £000		2014-2015 £000
98,466	Pensions Interest Cost	101,309
-8,502	Expected return on Pensions Assets	-18,629
89,964	<b>Relating to Chief Constable</b>	82,680
1,323	Interest payable on Debt	1,073
81	Interest element of Finance Leases (Lessee)	74
514	Interest payable on PFI Unitary Payments	524
1,317	Pensions Interest Cost	100
3,236	<b>Expenditure</b>	1,771
-114	Expected return on Pensions Assets	-182
-1	Interest Income	0
-190	Investment Interest Income	-213
-305	<b>Income</b>	-395
2,930	<b>Relating to the Commissioner</b>	1,376
92,894	<b>Total for the Group</b>	84,056

#### 3.4 Taxation and Non-Specific Grant Income

2013-2014 £000		2014-2015 £000
-49,051	Council Tax Income	-51,515
-52,572	National Non Domestic Rates	-50,115
-1,332	Council Tax Freeze Compensation	0
-2,800	Community Safety Grant	0
-93,500	Non-ringfenced Government Grants	-93,215
-24,519	Home Office Pension Grant	-26,925
-4,437	Capital Grants and Contributions	-4,166
-228,210	<b>Total for the Commissioner &amp; Group</b>	-225,936

## 4 Movement in Reserves

This note forms the link between CIES and the Balance Sheet Reserves. It includes all the adjustments that are made to the CIES in accordance with proper accounting practice and how they are incorporated into Reserve balances.

### 4.1 Transfers to / from Earmarked Reserves

This shows how monies have been set aside or used during the year.

	Balance 31 March 2013 £000	T/f Out 2013-14 £000	T/f In 2013-14 £000	Balance 31 March 2014 £000	T/f 2014-15	T/f Out 2014-15 £000	T/f In 2014-15 £000	Balance March 2015 £000
Medium Term								
Financial Plan	-14,461	277	0	-14,184	36	3,824	0	-10,324
Helicopter	-90	90	0	0	0	0	0	0
Police Property Act	-83	0	-12	-95	0	0	-28	-123
Drug Fund	-57	0	-4	-61	0	0	-10	-71
Revenue Grants	-2,673	118	-449	-3,004	0	754	-36	-2,286
Animal Welfare	-20	0	0	-20	0	1	0	-19
Tax Base Reserve	0	0	-230	-230	0	0	0	-230
Grants & Commissioning	0	0	-280	-280	0	0	-742	-1,022
PCC	-446	41	0	-405	0	0	-82	-487
VAT Reserve	0	0	0	0	-36	0	0	-36
Costs	-222	0	-36	-258	0	0	-36	-294
<b>Total PCC</b>	<b>-18,052</b>	<b>526</b>	<b>-1,011</b>	<b>-18,540</b>	<b>0</b>	<b>4,576</b>	<b>-934</b>	<b>-14,895</b>
JO's	-271	0	-677	-948	0	0	-329	-1,277
<b>Total</b>	<b>-18,323</b>	<b>526</b>	<b>-1,688</b>	<b>-19,488</b>	<b>0</b>	<b>4,576</b>	<b>-1,263</b>	<b>-16,172</b>

### 4.2 Accumulated Absences Account

The Accumulated Absences Account absorbs the differences from accruing for compensated absences earned but not taken in the year (e.g. leave entitlement carried forward at 31 March). Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account as shown in the MIRS (CS2).

2013-2014 CC £000	2013-2014 PCC £000	2013-2014 Total £000		2014-2015 CC £000	2014-2015 PCC £000	2014-2015 Total £000
5,535	5	5,540	Balance 1 April	5,578	33	5,611
43	28	71	Increase / (-) Decrease	-218	18	-200
<b>5,578</b>	<b>33</b>	<b>5,611</b>	<b>Balance 31 March</b>	<b>5,360</b>	<b>51</b>	<b>5,411</b>

### 4.3 Revaluation Reserve

The Revaluation Reserve was created 1 April 2007 for the revaluation gains on the value of non-current assets. The balance is reduced when assets with accumulated gains are:

- Revalued downwards or impaired and the gains are lost
- Used in the provision of services and the gains are consumed through depreciation
- Disposed of and the gains are realised

2013-2014 £000		2014-2015 £000
<b>-2,531</b>	<b>Balance 1 April</b>	<b>-2,310</b>
-483	Upward revaluation of assets	-109
4	Downward revaluation of assets and impairments losses not charged to the Surplus/ Deficit on the provision of Services	0
<b>-479</b>	<b>Surplus (-) or deficit on revaluation of non-current assets not posted to the Surplus/ Deficit on the Provision of Services</b>	<b>-109</b>
95	Difference between fair value depreciation and historical cost depreciation	29
605	Accumulated gains on assets sold or scrapped	686
<b>700</b>	<b>Amount written off to the Capital Adjustment Account</b>	<b>715</b>
<b>-2,310</b>	<b>Balance 31 March</b>	<b>-1,704</b>

### 4.4 Pension Reserve

The Pension Reserve absorbs the timing differences between the difference in accounting and funding for post-employment benefits in accordance with statutory provisions. The CIES recognises the benefits earned by employees accruing service. The liabilities are adjusted for inflation, valuation assumptions and investment returns. Statutory arrangements require benefits to be financed as employers contributions are paid to pension funds and pensioners. 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.

2013-14 CC £000	2013-14 PCC £000	2013-14 Total £000		2014-15 CC £000	2014-15 PCC £000	2014-15 Total £000
<b>2,145,196</b>	<b>18,225</b>	<b>2,163,421</b>	<b>Balance 1 April</b>	<b>2,134,703</b>	<b>18,085</b>	<b>2,152,788</b>
143,717	1,923	145,640	Pension Costs Adj <sup>i</sup> for IAS 19	130,037	1,273	131,310
-102,425	-1,370	-103,795	Other CIES gains / (-) losses	252,428	2,473	254,901
-51,785	-693	-52,478	Employers contributions & payments to pensioners	-55,357	-542	-55,899
<b>2,134,703</b>	<b>18,085</b>	<b>2,152,788</b>	<b>Balance 31 March</b>	<b>2,461,811</b>	<b>21,289</b>	<b>2,483,100</b>

## 4.5 Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences between the accounting for the consumption of non-current assets and for their financing under statutory provisions. The Account is debited with depreciation, impairment losses and amortisations. The Account is credited with minimum revenue provision.

2013-2014 £000		2014-2015 £000
<b>3,615</b>	<b>Balance 1 April</b>	<b>6,010</b>
6,895	Charges for depreciation and impairment of non-current assets	5,651
1,221	Revaluation losses on Property, Plant and Equipment	41
229	Amortisation of intangible assets	369
1,655	Amounts of non-current assets written off on disposal to the CIES	1,737
<b>10,000</b>		<b>7,798</b>
-699	Adjusting amounts written out of the Revaluation Reserve	-715
<b>9,301</b>	<b>Net written out amount of the cost of non-current assets consumed</b>	<b>7,083</b>
	<b>Capital financing applied in the year:</b>	
-1,922	Use of Capital Receipts to finance new capital expenditure	-1,553
-50	Capital expenditure charged against the General Fund	-789
-1,993	Capital grants and contributions applied to capital financing	-3,011
	<b>Statutory provision for capital financing charged to the CIES</b>	
-2,212	Minimum Revenue Provision	-2,504
-729	Finance Lease Liability	-694
<b>-6,906</b>		<b>-8,551</b>
<b>6,010</b>	<b>Total Commissioner 31 March</b>	<b>4,542</b>
-1,579	JO's	-1,705
<b>4,431</b>	<b>Total</b>	<b>2,837</b>

## 4.6 Deferred Capital Receipt Reserve

This new £0.045m relates to staged payments on the disposal of the helicopter to the National Police Air Service.

## 5 Non-Current Assets

### 5.1 Movements in the Year

	Land & Buildings £000	Plant Vehicle & Equipment £000	Investment Properties £000	Assets under Construction £000	Assets Held for Sale £000	Total £000	PFI Assets Included £000
<b>1 April 2014</b>	<b>38,328</b>	<b>28,495</b>	<b>350</b>	<b>0</b>	<b>2,091</b>	<b>69,264</b>	<b>2,109</b>
Additions	2,922	7,921	0	0	0	10,843	0
Revaluation Increases/ Decreases (-) recognised in the Revaluation Reserve	110	0	0	0	0	110	0
Revaluation Increases/ Decreases (-) recognised in the Surplus / Deficit on the Provision of Services	-16	0	50	0	-75	-41	0
Derecognition - Disposals	0	-568	0	0	-1,689	-2,257	0
Accumulated Depreciation and Impairment written off	-897	0	0	0	0	-897	0
Assets reclassified to/ from Held for Sale	-120	-1,737	0	0	408	-1,449	0
<b>31 March 2015</b>	<b>40,327</b>	<b>34,111</b>	<b>400</b>	<b>0</b>	<b>735</b>	<b>75,573</b>	<b>2,109</b>
<b>Accumulated Depreciation and Impairment</b>							
<b>1 April 2014</b>	<b>4,813</b>	<b>18,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,762</b>	<b>518</b>
Depreciation charge	1,397	4,254	0	0	0	5,651	0
Accumulated Depreciation and Impairment written off	-897	0	0	0	0	-897	0
Assets reclassified to/ from Held for Sale	-15	-1,434	0	0	0	-1,449	0
Derecognition - Disposals	0	-520	0	0	0	-520	0
<b>31 March 2015</b>	<b>5,298</b>	<b>21,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,547</b>	<b>518</b>
<b>Commissioner 1 April 2014</b>	<b>33,515</b>	<b>9,546</b>	<b>350</b>	<b>0</b>	<b>2,091</b>	<b>45,502</b>	<b>1,591</b>
<b>JO's 1 April 2014</b>	<b>1,167</b>	<b>355</b>	<b>0</b>	<b>58</b>	<b>0</b>	<b>1,580</b>	<b>0</b>
<b>Total 1 April 2014</b>	<b>34,682</b>	<b>9,901</b>	<b>350</b>	<b>58</b>	<b>2,091</b>	<b>47,082</b>	<b>1,591</b>
<b>Commissioner 31 March 2015</b>	<b>35,029</b>	<b>12,862</b>	<b>400</b>	<b>0</b>	<b>735</b>	<b>49,026</b>	<b>1,591</b>
<b>JO's 31 March 2015</b>	<b>1,167</b>	<b>437</b>	<b>0</b>	<b>366</b>	<b>0</b>	<b>1,970</b>	<b>0</b>
<b>Total 31 March 2015</b>	<b>36,196</b>	<b>13,299</b>	<b>400</b>	<b>366</b>	<b>735</b>	<b>50,998</b>	<b>1,591</b>



## 5.1 Non-current Assets prior year comparators

	Land & Buildings £000	Plant Vehicle & Equipment £000	Investment Properties £000	Assets under Construction £000	Assets Held for Sale £000	Total £000	PFI Assets Included £000
<b>1 April 2013</b>	<b>37,474</b>	<b>23,301</b>	<b>380</b>	<b>0</b>	<b>2,428</b>	<b>63,583</b>	<b>2,060</b>
Additions	2,933	6,391	0	0	0	9,324	49
Revaluation Increases/ Decreases (-) recognised in the Revaluation Reserve	479	0	0	0	0	479	0
Revaluation Increases/ Decreases (-) recognised in the Surplus / Deficit on the Provision of Services	-1,191	0	-30	0	0	-1,221	0
Derecognition - Disposals	0	-1,197	0	0	-1,423	-2,620	0
Accumulated Depreciation and Impairment written off	-281	0	0	0	0	-281	0
Assets reclassified to / from Held for Sale	-1,086	0	0	0	1,086	0	0
Other Movements in cost or valuation	0	0	0	0	0	0	0
<b>31 March 2014</b>	<b>38,328</b>	<b>28,495</b>	<b>350</b>	<b>0</b>	<b>2,091</b>	<b>69,264</b>	<b>2,109</b>
<b>Accumulated Depreciation and Impairment</b>							
<b>1 April 2013</b>	<b>2,016</b>	<b>16,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,112</b>	<b>424</b>
Depreciation charge	3,078	3,818	0	0	0	6,896	94
Accumulated Depreciation and Impairment written off	-281	0	0	0	0	-281	0
Derecognition - Disposals	0	-965	0	0	0	-965	0
<b>31 March 2014</b>	<b>4,813</b>	<b>18,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,762</b>	<b>518</b>
<b>Commissioner 1 April 2013</b>	35,458	7,205	380	0	2,428	45,471	1,636
<b>JO's 1 April 2013</b>	0	324	0	0	0	324	0
<b>Total 1 April 2013</b>	<b>35,458</b>	<b>7,529</b>	<b>380</b>	<b>0</b>	<b>2,428</b>	<b>45,795</b>	<b>1,636</b>
<b>Commissioner 31 March 2014</b>	33,515	9,546	350	0	2,091	45,502	1,591
<b>JO's 31 March 2014</b>	1,167	355	0	58	0	1,580	0
<b>Total 31 March 2014</b>	<b>34,682</b>	<b>9,901</b>	<b>350</b>	<b>58</b>	<b>2,091</b>	<b>47,082</b>	<b>1,591</b>

## 5.2 Capital Commitments

At 31 March 2015, the Commissioner has entered into a number of contracts for the construction or enhancement of Property, Plant and Equipment in 2015-2016, and the future years are budgeted to cost £0.8m (£0.2m 2013-2014).

<b>Main Capital Commitments</b>	<b>31 March 2015 £000</b>
<b>IT</b>	
Regional Digital Interview Recorders	33
Other	11
	<b>44</b>
<b>Estates</b>	
Door Access System	482
Custody Improvement Works	205
Biomass Boilers	45
Bridewell Refurbishment	35
Arrow Centre	25
Other	14
	<b>806</b>
<b>Total</b>	<b>850</b>

## 5.3 Revaluations

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. To enable the values at the end of the year to be more up to date the revaluation date was moved from the 1 April 2014 to the 31 December 2015. The valuations this year represent 11% of a new five year cycle. 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. These valuations were subject to componentised valuation as prescribed by IAS 16 and adopted by the Royal Institute of Chartered Surveyors in its Red Book. 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.

### Valuation Summary (excluding JO's)

	<b>Land &amp; Buildings £000</b>	<b>Plant Vehicles &amp; Equipment £000</b>	<b>Investment Properties £000</b>	<b>Assets Held for Sale £000</b>	<b>Total £000</b>	<b>PFI Assets Included £000</b>
<b>Historical Cost</b>	5	12,863	0	0	12,868	0
<b>Fair Value</b>						
<b>01 April 2009</b>	888	0	0	0	888	0
<b>01 April 2010</b>	67	0	0	0	67	0
<b>01 April 2011</b>	13,320	0	0	0	13,320	0
<b>01 April 2012</b>	12,460	0	0	400	12,860	0
<b>01 April 2013</b>	4,995	0	0	0	4,995	0
<b>31 Dec 2014</b>	3,295	0	400	335	4,030	1,696
<b>Total Valuation</b>	<b>35,030</b>	<b>12,863</b>	<b>400</b>	<b>735</b>	<b>49,028</b>	<b>1,696</b>

## 5.4 Investment Properties

Income is received on investment properties (telecoms masts) from Cell C.M., which also undertakes 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 received during the year is shown net of this management charge. The investment income was £0.121m in 2014-2015 (£0.238m in 2013-2014).

## 5.5 Intangible Assets

Software (including purchased licences) is classified as an intangible asset. This is because the software is not an integral part of a particular IT item. All software is amortised on a straight-line basis over a finite useful life of 7 years. Amortisation is a revenue expense. Movements are summarised in the table below:

2013-2014 £000		2014-2015 £000
<b>743</b>	<b>Balance 1 April</b>	<b>897</b>
2,920	Gross Carrying amounts	3,302
-2,176	Accumulated amortisation	-2,405
	<b>Additions:</b>	
382	Purchases	2
-229	Amortisation for the period	-369
<b>897</b>	<b>Net Carrying amount 31 March</b>	<b>530</b>
3,302	Gross carrying amounts	3,304
-2,405	Accumulated amortisation	-2,774
<b>897</b>	<b>Total Commissioner</b>	<b>530</b>
0	JO's	8
<b>897</b>	<b>Total</b>	<b>538</b>

## 5.6 Capital Expenditure and Capital Financing

The total amount of capital expenditure, including PFI and finance leases and sources of finance are shown in the table below, it shows cumulatively capital expenditure which is to be financed in future years by charges to revenue.

2013-2014 £000		2014-2015 £000
<b>49,226</b>	<b>Opening Capital Financing Requirement</b>	<b>52,756</b>
	<b>Capital investment</b>	
9,324	Property, Plant and Equipment	10,844
382	Intangible Assets	2
	<b>Sources of finance</b>	
-1,922	Capital Receipts	-1,553
-1,993	Government grants and other contributions	-3,011
-2,212	Sums set aside from revenue - MRP	-2,504
-49	Sums set aside from revenue - Direct Revenue Financing	-789
<b>52,756</b>	<b>Closing Capital Financing Requirement</b>	<b>55,745</b>
<b>3,530</b>	<b>Movement in the year - analysed as follows</b>	<b>2,989</b>
3,862	Increase in underlying need to borrowing	5,112
-2,212	Minimum Revenue Provision	-2,504
1,880	Assets acquired under finance leases	381
<b>3,530</b>	<b>Increase / decrease (-) in Capital Financing Requirement</b>	<b>2,989</b>

## 6 Current Assets

### 6.1 Short Term Investments

The £5m short term investment was held with the Greater London Authority (2013-2014 £2m with Worthing Borough Council).

### 6.2 Inventories

2013-2014 £000		2014-2015 £000
	<b>Movement during the year</b>	
<b>622</b>	<b>Balance at 1 April</b>	<b>315</b>
659	Purchases	1,176
-959	Recognised as an expense in the year	-1,143
-7	Written off balances	0
<b>315</b>	<b>Balance at 31 March</b>	<b>348</b>
	<b>Analysed as follows;</b>	
49	Petrol	24
133	Diesel	160
133	Clothing	164
<b>315</b>	<b>Balance at 31 March</b>	<b>348</b>

### 6.3 Debtors

31 Mar 2014 £000		31 Mar 2015 £000
13,402	Central Government Bodies	14,099
2,883	Other Local Authorities	2,626
1,668	Council Tax	2,458
2,453	Other Entities and Individuals	5,169
<b>20,406</b>	<b>Total Commissioner</b>	<b>24,352</b>
840	JO's	462
<b>21,247</b>	<b>Total</b>	<b>24,814</b>

A bad debt provision of £0.03m is provided against specific debts considered to be unlikely to be collected (£0.110m at 31 March 2014). A provision of -£3,018m is held against Council Tax arrears of £4.876m at 31 March 2015. This level of provision has been assessed by the Council Tax Billing Authorities (Provision of -£2.748m against arrears of £4.416m at 31 March 2014).

## 7 Current Liabilities

### 7.1 Short Term Borrowing

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.

31 Mar 2014 £000		31 Mar 2015 £000
-3,500	Market Loans	-3,500
-1,636	PWLB	-1,429
-2,500	Short Term Loans	-7,000
<b>-7,636</b>		<b>-11,929</b>

### 7.2 Creditors

31 Mar 2014 £000		31 Mar 2015 £000
-4,600	Central Government Bodies	-3,622
-4,563	Other Local Authorities	-5,341
-8,960	Other Entities and Individuals	-8,730
-524	JO's	-461
<b>-18,647</b>	<b>Total Commissioner</b>	<b>-18,154</b>
-5,578	Other Entities and Individuals - Chief Constable	-5,360
<b>-24,225</b>	<b>Total for Group</b>	<b>-23,514</b>

### 7.3 Provisions

Liability claims are generally paid out within 1 to 3 years. It is expected that the majority will be utilised within a year and has all been classified as short-term.

	<b>EL &amp; PL Claims £000</b>	<b>MV Liability Claims £000</b>	<b>Legal Expenses £000</b>	<b>Dilapidation £000</b>	<b>Medical Retirement £000</b>	<b>Total £000</b>
<b>Balance 31 March 2014</b>	<b>-2,101</b>	<b>-633</b>	<b>-50</b>	<b>-196</b>	<b>-616</b>	<b>-3,596</b>
Provisions made	-674	-208	0	0	0	-882
Amounts Used	656	640	13	90	616	2,015
<b>Balance 31 March 2015</b>	<b>-2,119</b>	<b>-201</b>	<b>-37</b>	<b>-106</b>	<b>0</b>	<b>-2,463</b>

### 8 Long Term Borrowing

All longer term borrowing of £27.8m was with the PWLB (£24.1m 2013-14).

### 9 Contingent Assets

The Commissioner had no contingent assets as at 31 March 2015.

### 10 Contingent Liabilities

The following contingent liabilities have been identified:

- The Commissioner was successful in appealing the decision of the London Central Employment Tribunal that the use of Regulation A19 of the Police Pensions Regulations 1987 was disproportionate. There is still the possibility of a counter appeal.
- There has been a recent employment ruling which mandates the payment of holiday money to be calculated including contractual overtime. There are no direct contracts including overtime but there is an argument for implied contractual overtime and this is being tested by employment tribunals (nationwide, none in Nottinghamshire). The likelihood of cost or success is difficult to predict accurately.
- There is a potential for claims for insufficient overtime being paid for some officers following successful claims in Devon and Cornwall Police – again there is insufficient information to predict outcomes or values.

There are no potential environmental or information commissioner cases pending.

## 11 Collection Fund Adjustment Account

This account absorbs the difference between the recognition of council tax income in the CIES as it falls due from the council tax payers compared to the statutory arrangements, which pays across amounts from the Collection Fund. The figures included in these accounts represent the proportion of balances relating to Local Authorities relating to Nottinghamshire Police as Precepting authority.

2013-2014 £000		2014-2015 £000
-196	Balance 1 April	-656
-460	Difference between the CIES and statutory arrangements	-600
-656		-1,256

## 12 Joint Operations (JO's)

The Group participates in 8 collaborative arrangements with Leicestershire, Derbyshire, Lincolnshire and Northamptonshire. These arrangements are covered by formal legal documents. The police officers involved are seconded from the individual forces and costs are borne in agreed proportions. The accounting methodology has been reviewed because of new guidance within the code. These agreements meet the new definition in that decisions on relevant activities require the unanimous consent of the parties sharing control. The relevant proportion of these assets are incorporated throughout these accounts.

- The East Midlands Special Operations Unit (EMSOU)
- The East Midlands Special Operations Major Crime (EMSOMC)
- The East Midlands Technical Surveillance Unit (EMTSU)
- The East Midlands Occupational Health Service (EMOH)
- The East Midlands Forensic Services (EMFSS) (2013-2014 Nottinghamshire, Derbyshire, and Lincolnshire.43.8%)

These are all between Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire and Nottinghamshire's proportion is 27.4% (27.3%. 2013-14).

- The East Midlands Legal Services (EMLS), a 4 way shared service between Nottinghamshire, Derbyshire, Leicestershire and Northamptonshire. The proportion for this year has been calculated as 25.2% (31.3% 2013-2014)
- The East Midlands Commercial Services Unit (EMSCU), between Nottinghamshire, Northamptonshire and Derbyshire. The proportion for this year has been calculated as 33.33% (33.33% 2013-2014) Derbyshire are withdrawing from this collaboration.
- The East Midlands Learning & Development (EMLD) is between Leicestershire, Nottinghamshire, Derbyshire, and Lincolnshire and Nottinghamshire's proportion is 31.6% (31.3% 2013-2014)

## 12.1 Comprehensive Income & Expenditure Statement Joint Operations

2013-2014 £000		2014-2015 £000
5,137	Employees	5,292
141	Premises	59
276	Transport	240
893	Supplies and services	1,093
1,004	Capital Charges	127
<b>7,451</b>	<b>Gross Operating Expenditure</b>	<b>6,811</b>
-797	Other Income	-184
<b>6,654</b>	<b>Amount to be met from Partners</b>	<b>6,627</b>
-6,177	Contributions from Partners	-6,100
-2,400	External Grants & Contributions	-1,226
<b>-1,923</b>	<b>Surplus (-) / Deficit for the year</b>	<b>-699</b>
<b>-1,923</b>	<b>Total Comprehensive Income and Expenditure</b>	<b>-699</b>

## 12.2 Balance Sheet Joint Operations

2013-2014 £000		2014-2015 £000
1,522	Property, Plant & Equipment	1,606
58	Assets under Construction	367
0	Intangible Assets	8
<b>1,580</b>	<b>Long Term Assets</b>	<b>1,981</b>
694	Short Term Debtors	477
927	Cash and Cash Equivalents	1,318
<b>1,621</b>	<b>Current Assets</b>	<b>1,795</b>
-90	Employee Benefits	-97
-603	Short Term Creditors	-470
<b>-693</b>	<b>Current Liabilities</b>	<b>-567</b>
<b>2,508</b>	<b>Net Assets</b>	<b>3,209</b>
-74	General Fund	-75
-948	Earmarked Reserves	-1,526
-1,486	Unusable Reserves	-1,608
<b>-2,508</b>	<b>Total Reserves</b>	<b>-3,209</b>



### 12.3 Movement In Reserves Joint Operations

2013-2014					2014-2015				
Total General Fund	Earmarked Reserves	Total Unusable Reserves	Total all JO Reserves		Total General Fund	Capital Grants & Contrib's	Earmarked Reserves	Total Unusable Reserves	Total all JO Reserves
£000	£000	£000	£000		£000	£000	£000	£000	£000
-74	-272	-239	-585	Balance at Year start	-75	0	-949	-1,486	-2,510
-1,923	0	0	-1,923	Surplus / deficit (-) on the provision of services	-699	0	0	0	-699
0	0	0	0	Other CIES					0
-1,923	0	0	-1,923	Total CIES	-699	0	0	0	-699
				Adjustments between accounting & funding basis					0
-112	0	112	0	Depreciation / amortisation	-123	0	0	123	0
0	0	0	0	Revenue expenditure funded from capital under statute	-4	0	0	4	0
-2	0	2	0	Disposal of non-current assets	-2	0	0	2	0
2,076	0	-2,076	0	Capital grants / contributions	125	0	0	-125	0
-9	0	9	0	Charges for Employee Benefits	-3	0	0	3	0
				Insertion of items not charged to the CIES					
186	0	-186	0	Fund	129	0	0	-129	0
-892	0	892	0	Revaluation of non-current assets					0
-677	0	-1,247	-1,923	Net increase / Decrease (-) before transfers to Earmarked Reserves	-577	0	0	-122	-699
677	-677	0	0	Transfers Useable Reserves	577	-247	-330		0
0	-677	-1,247	-1,923	Increase / Decrease (-)	0	-247	-330	-122	-699
-75	-949	-1,486	-2,510	Balance at year end	-75	-247	-1,279	-1,608	-3,209

### 13 Proceeds of Crime Act and Police Property Act

Proceeds of Crime Act 2002 and The Police Property Act 1997 (as amended by the Serious Crime Act 2005 and the Serious Crime Act 2007) covers monies received from the confiscation or sale of property which has come into their possession in connection with a criminal charge to be set aside. 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 2015 cash totalling £0.815m was held in the Commissioner's bank account (£0.691m at 31 March 2014).

### 14 External Audit Costs

KPMG are the external auditor to the Commissioner and Group.

	<b>2013-2014</b> <b>£000</b>	<b>2014-2015</b> <b>£000</b>
The Commissioner	47	47
The Chief Constable	20	20
Group	<b>67</b>	<b>67</b>
Additional work - workshops provided	5	0
Total fees payable by the group	<b>72</b>	<b>67</b>

### 15 Defined Benefit Pension Schemes

The Group participates in two defined benefits pension schemes, providing members with retirement lump sums and monthly pensions related to pay and service. The Police Officers scheme is unfunded and met by payments from the Home Office.

The Police Pension Scheme for police officers is an unfunded defined benefit final salary scheme. This means that investment assets are not built up to meet the pension liabilities, and cash has to be generated to meet actual pension payments as they fall due. Under the Police Pension Fund Regulations 2007, if the amounts receivable by the pensions fund for the year are less than amounts payable, the Commissioner must annually transfer an amount required to meet the deficit to the pension fund. Subject to parliamentary scrutiny and approval, up to 100% of this cost is met by a central government pension top up grant. 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.

Police Staff (including Police Community Support Officers) are, generally, eligible to join the funded Local Government Pension Scheme (LGPS); administered by Nottinghamshire County Council. This is a funded defined benefit final salary scheme, meaning that the Commissioner and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

## **Discretionary post-retirement benefits**

Discretionary post-retirement benefits on early retirement are an unfunded defined benefit arrangement, under which liabilities are recognised when awards are made. Assets are not built up within the scheme to meet these pension liabilities.

## **Transactions Relating to Retirement Benefits**

In order to comply with IAS 19, employer's pension contributions have been replaced with current service costs as estimated by the independent actuary. The Group recognise the cost of retirement benefits in the Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against council tax is based on the cash payable in the year, so the real cost of retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The reversal of the IAS 19 transactions ensures that there is no effect on the amounts to be met from government grant and local taxpayers. The Group Balance Sheet recognises the net pension liability and reserve. The Group makes contributions towards the cost of separate pension schemes for Officers and Staff.

The Local Government Pension Scheme (LGPS) for police staff is administered by Nottinghamshire County Council. This is a funded defined benefit final salary scheme. From 1 April 2014 the scheme moved to a career average scheme. Both the Commissioner and employees pay contributions into a fund, at a level set to balance the pension's liabilities with investment assets. The scheme has been assessed by Barnett Waddingham, Public Sector Consulting. Estimates are based on the last full valuation of the scheme as at 31 March 2013. The next full valuation of this scheme will be March 2016 for the financial year 2017 – 2018. This scheme includes both staff working for the Chief Constable entity and to a lesser extent the staff who work for 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. During the year a significant number of staff transferred under TUPE regulations to the PCC for Derbyshire. The capitalised gain of this settlement is £1.531m.

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 are based on the latest full valuation of the scheme as at 31 March 2012, with updates to 31 March 2014, to allow for service accrued between 1 April 2012 and 31 March 2015. The next full valuation of the scheme will be March 2015 for the year 2015-2016. The Pension Fund account is a core statement. The fund's financial statements do not take account of liabilities to pay pensions and other benefits after the period end.

## 15.1 The principal assumptions used by the Actuaries

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.

	Staff Pension Scheme		Officer Pension Scheme	
	2013-14	2014-15	2013-14	2014-15
<b>Mortality assumptions</b>				
<b>Longevity at 65 retiring today</b>				
Men	22.1 yrs	22.1 yrs	23.4 yrs	23.3 yrs
Women	25.0 yrs	25.2 yrs	25.9 yrs	25.7 yrs
<b>Longevity at 65 retiring in 20 years</b>				
Men	24.1 yrs	24.2 yrs	25.6 yrs	25.4 yrs
Women	27.4 yrs	27.6 yrs	28.0 yrs	27.9 yrs
<b>Rate of inflation</b>				
RPI Increases	3.70%	3.30%	3.65%	3.35%
CPI Increases	2.90%	2.50%	2.50%	2.20%
Rate of increase in salaries	4.70%	4.30%	4.50%	4.20%
Rate of increase in pensions	2.90%	2.50%	2.50%	2.20%
Rate for discounting scheme liabilities	4.50%	3.40%	4.40%	3.30%

The actuaries for the Police Officer scheme advised that the net pension liability had increased by £292.9m, from £2,077.3m 31 March 2014 to £2,370.2m 31 March 2015.

## 15.2 The Local Government Pension Scheme Assets

Assets at Bid Value	31 Mar 2014	31 Mar 2014	31 Mar 2015	31 Mar 2015
	£000's	%	£000's	%
Equity Investments	113,009	73.0	122,057	70.0
Gilts	12,385	8.0	5,410	3.0
Other Bonds	7,740	5.0	12,220	7.0
Property	17,029	11.0	20,208	12.0
Cash	4,644	3.0	8,420	5.0
Inflation-linked pooled fund	-	-	4,830	3.0
	<b>154,807</b>	<b>100.0</b>	<b>173,145</b>	<b>100.0</b>

## 15.3 Scheme History

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	£000	£000	£000	£000	£000
<b>Present Value of Liabilities</b>					
Local Government Pension Scheme	-150,153	-189,364	-205,310	-230,305	-286,005
Discretionary benefits	-1,580,100	-1,691,190	-2,098,660	-2,077,290	-2,370,240
Fair value of assets in the Local Government Pension Scheme	113,116	118,899	140,549	154,807	173,145
<b>Surplus / deficit (-) on the scheme</b>	<b>-1,617,137</b>	<b>-1,761,655</b>	<b>-2,163,421</b>	<b>-2,152,788</b>	<b>-2,483,100</b>
Local Government Pension Scheme	-37,037	-70,465	-64,761	-75,498	-112,860
Discretionary benefits	-1,580,100	-1,691,190	-2,098,660	-2,077,290	-2,370,240
<b>Total</b>	<b>-1,617,137</b>	<b>-1,761,655</b>	<b>-2,163,421</b>	<b>-2,152,788</b>	<b>-2,483,100</b>

The liabilities show the underlying commitments that the Group will eventually have for retirement benefits. The total liability of £2,483.1m has a substantial impact on the net worth of the Balance Sheet. Statutory accounting arrangements to fund the deficit neutralise this.

The deficit on the local government scheme will be recovered by increased monetary contributions in the next three years until financial year 2016-2017 based on an actuarial valuation report as at 31 March, in line with the remaining working life of employees (i.e. before payments fall due). Finance is only required when the pensions are actually paid.

The total contributions expected to be made to the Staff Pension Scheme and the Police Officer Pension Scheme in the year ending 31 March 2016 are £5.7m and £18.8m respectively.

#### 15.4 Pensions Liability and Sensitivity

The sensitivity of the pension liabilities as provided by the actuaries are:

	£000
<b>For the Staff Pension Scheme</b>	
+ 0.1% change to the discount rate would reduce the pension liability by	-5,910
- 0.1% change to the discount rate would increase the pension liability by	6,040
<b>For the Police Pension Schemes</b>	
+0.5% change to the discount rate would reduce the pension liability by	262,900
-0.5% change to the discount rate would increase the pension liability by	-262,900

## 15.5 Transactions relating to pension benefits

	Staff Pension		Police Officer Pension		Total	
	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015
	£000	£000	£000	£000	£000	£000
<b>CIES</b>						
<b>Cost of services</b>						
Service Costs	10,002	7,658	44,470	39,450	54,472	47,108
Current service cost	0		0	0	0	0
Past service costs	0		0	50	0	50
Settlements and curtailments	0	0	0	0	0	0
<b>Financing &amp; Investment Transactions</b>						
Interest cost	9,604	10,229	0	0	9,604	10,229
Interest on Assets	-6,681	-6,989	0	0	-6,681	-6,989
Return on Assets less interest	-1,945	-10,296	0	0	-1,945	-10,296
Administration Costs	10	28	0	0	10	28
Net Interest on the defined liability (asset)	0		90,180	91,180	90,180	91,180
Increase in income 2013/14						
<b>Pension Cost adjustment in Accordance with IAS 19</b>	<b>10,990</b>	<b>630</b>	<b>134,650</b>	<b>130,680</b>	<b>145,640</b>	<b>131,310</b>
Other Pension Benefit charged to the CIES						
Experience (loss)/gain on defined benefit obligation	-15,826	3,928	-44,140	-46,170	-59,966	-42,242
Actuarial gains (-) and losses	-2,413	0	0	0	-2,413	0
Change in Financial Assumptions	17,705	38,903	-64,690	258,240	-46,985	297,143
Change in demographic obligation	5,569	0	0		5,569	0
Other comprehensive CIES gains/losses	5,035	42,831	-108,830	212,070	-103,795	254,901
<b>Movement in Reserve Statement</b>						
Reversal of net charges to Provision of Services	-10,990	-630	-134,650	-130,680	-145,640	-131,310
<b>Amount charged to the General Fund</b>						
Employers' contributions payable to scheme	5,288	6,099	0		5,288	6,099
Retirements benefits payable to pensioners	0		47,190	49,800	47,190	49,800
<b>Employers' contributions to Scheme</b>	<b>5,288</b>	<b>6,099</b>	<b>47,190</b>	<b>49,800</b>	<b>52,478</b>	<b>55,899</b>

## 15.6 Assets and Liabilities in Relation to Post-Employment Benefits

Reconciliation of present value of the scheme liabilities 2014-15 (defined benefit obligation)	Local Government Pension Scheme Staff		Police Pension Schemes Officers		Total	
	2013-2014 £000	2014-2015 £000	2013-2014 £000	2014-2015 £000	2013-2014 £000	2014-2015 £000
<b>Opening Balance at 1 April</b>	<b>-205,310</b>	<b>-230,305</b>	<b>-2,098,660</b>	<b>-2,077,290</b>	<b>-2,303,970</b>	<b>-2,307,595</b>
Current service Cost	-9,929	-8,435	-44,470	-39,450	-54,399	-47,885
Interest Cost	-9,603	-10,229	-90,180	-91,180	-99,783	-101,409
Contributions by scheme participants	-2,451	-2,650	-10,170	-10,900	-12,621	-13,550
Actuarial gains and losses	0		0		0	0
Experience gain/loss on pension liabilities	0		44,140	46,170	44,140	46,170
Financial & Demographic assumption changes	-23,274	-38,903	64,690	-258,240	41,416	-297,143
Experience loss/(-gain) defined benefit obligation	15,826	-3,928	0	0	15,826	-3,928
Benefits paid	4,509	5,359	57,360	60,700	61,869	66,059
Past service costs	0	0	0	-50	0	-50
Curtailments	-73	3,086	0	0	-73	3,086
<b>Closing Balance at 31 March</b>	<b>-230,305</b>	<b>-286,005</b>	<b>-2,077,290</b>	<b>-2,370,240</b>	<b>-2,307,595</b>	<b>-2,656,245</b>

Reconciliation of fair value of the scheme assets	Local Government Pension Scheme	
	2013-2014 £000	2014-2015 £000
<b>Opening Balance at 1 April</b>	<b>140,549</b>	<b>154,807</b>
Expected return on scheme assets	0	0
Interest on Assets	6,681	6,989
Return on Asset less interest	1,945	10,296
Actuarial gains and losses	2,413	0
Employers contributions	5,288	6,099
Contributions by scheme participants	2,451	2,650
Benefits paid	-4,510	-5,359
Settlement prices paid	0	-2,309
Administration Expenses	-10	-28
<b>Closing Balance at 31 March</b>	<b>154,807</b>	<b>173,145</b>

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 £17.3m (2013-2014, £8.6m).

## 15.7 Pension Net Assets Statement

2013-2014 £000	Discretionary Benefits - Police Officers	2014-2015 £000
3,917	Debtors - Pensions paid in advance	4,070
-3,917	Other Current Assets	-4,070
<b>0</b>		<b>0</b>

## 16 Financial Instruments Commissioner & Group

### 16.1 Gains and Losses

2013-2014				2014-2015		
Financial Liabilities amortised cost £000	Financial Assets Loans & receivables £000	Total £000		Financial Liabilities amortised cost £000	Financial Assets Loans & receivables £000	Total £000
1,921	0	1,921	Total interest expense in CIES	1,671	0	1,671
0	-191	-191	Total interest income in CIES	0	-213	-213
1,921	-191	1,730	Net Gain / Loss (-) for the year	1,671	-213	1,458

### 16.2 Nature and Extent of Risks arising from Financial Instruments

The Commissioner is exposed 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 financial loss might arise from changes in such as interest rates or stock market movements

The Treasury Management Strategy (incorporating the Annual Investment Strategy) focuses on mitigating the risk of the unpredictability of financial markets, in order to protect against loss of money. It includes policies on the risks above.

#### Credit Risk

Credit risk arises from investments and credit exposures to customers. 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 Fitch, Moody's and Standard and Poor's Rating Services. Maximum investment limits and durations are also specified which reduces credit risk.

The maximum exposure to credit risk for investments during the year was £51.9m. This was placed within the criteria of the strategy with high quality counterparties. It is rare for such entities not to meet their commitments. There was no evidence at 31 March 2015 that this was likely to happen with any of the investments outstanding or with cash equivalents.

Customers owed £1.94m at year end (£1.95m in 2013-2014). An allowance is set aside for debts to mitigate the effect of default. This was £0.04m (£0.11m in 2013-2014).

31 Mar 2014 £000		31 Mar 2015 £000
1,718	Less than three months	1,709
83	Three to six months	171
70	Six to twelve months	23
76	More than twelve months	38
1,947		1,941



## 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, and there is no significant risk of being unable to raise the required finance. There is a risk of having to replace a significant proportion of borrowing at a time of unfavourable interest rates. The Treasury Management Strategy limits the proportion of borrowing maturity during specified periods to minimise this risk. The strategy specifies the following upper and lower limits:

	<b>Lower Limit</b>	<b>Upper limit</b>
Less than one year	0%	30%
Between one and two years	0%	40%
Between two and five years	0%	50%
More than five years	0%	70%
More than ten years	0%	100%

The maturity analysis of financial liabilities is shown as follows:

<b>31 Mar 2014 £000</b>	<b>31 Mar 2014 Total %</b>		<b>31 Mar 2015 £000</b>	<b>31 Mar 2015 Total %</b>
-7,636	24.1%	Less than one year	-11,929	30.0%
-1,249	3.9%	Between one and two years	-3,599	9.1%
-7,883	24.9%	Between two and five years	-5,156	13.0%
-6,336	20.0%	Between five and ten years	-6,051	15.2%
-8,585	27.1%	More than ten years	-12,997	32.7%
<b>-31,689</b>	<b>100.0%</b>		<b>-39,732</b>	<b>100.0%</b>
		Summarised as follows		
-7,636	24.1%	Due in less than one year	-11,929	30.0%
-24,053	75.9%	Due in more than one year	-27,803	70.0%
<b>-31,689</b>	<b>100.0%</b>		<b>-39,732</b>	<b>100.0%</b>

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 borrowings to be held as variable rate loans to mitigate interest rate risk. Only £3.5m is held as variable which is 8.8%. There was £7.0m temporary borrowing at 31 March 2015. During the year £5.0m new long term borrowings took place.

## 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.

### 16.3 Fair Values of Assets and Liabilities

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 2014-2015 ranged between 2.72% and 6.125% for PWLB loans and 3.73% on the market loan. Interest rates received ranged from 0.34% to 1.05%
- 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 liabilities is higher than the carrying amount because the loans include 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 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 Debtors are car loans to staff, which are now minimal and the amount owing regarding the National Police Air Service.

	31 March 2014		31 March 2015	
	Carrying amount £000	Fair value £000	Carrying amount £000	Fair value £000
Financial Liabilities	-31,689	-33,611	-39,732	-46,093
PFI & Finance Lease Liabs'	-3,818	-3,818	0	0
Receipts in Advance	-180	-180	0	0
Overdraft	-1,097	-1,097	-123	-123
Creditors	-17,356	-17,356	-17,373	-17,373
<b>Total of Liabilities</b>	<b>-54,140</b>	<b>-56,062</b>	<b>-57,228</b>	<b>-63,589</b>
Loans and Receivables	36,853	36,853	37,000	37,000
Long Term Debtors	4	4	48	48
<b>Total of Assets</b>	<b>36,857</b>	<b>36,857</b>	<b>37,048</b>	<b>37,048</b>

## 17 Amounts reported for resource allocation decisions

### 17.1 The income and expenditure as recorded in the budget management reports

Segmental Income & Expenditure (core funded only) 2014-2015	Local Policing £m	Specialist Services £m	Corporate Services £m	Chief Constable Subtotal £m	PCC (Note 5) £m	Group Total £m	Notes
<b>Total Income</b>	<b>-0.9</b>	<b>-1.8</b>	<b>-3.7</b>	<b>-6.4</b>	<b>-0.6</b>	<b>-7.0</b>	<b>1</b>
Employee expenses	90.9	48.7	18.2	157.8	0.7	158.5	2
Other service expenses	9.2	13.9	15.1	38.2	4.6	42.8	3
Capital Financing	0.0	0.0	3.6	3.6		3.6	4
<b>Total Expenditure</b>	<b>100.1</b>	<b>62.6</b>	<b>36.9</b>	<b>199.6</b>	<b>5.3</b>	<b>204.9</b>	
<b>Net Expenditure</b>	<b>99.2</b>	<b>60.8</b>	<b>33.2</b>	<b>193.2</b>	<b>4.7</b>	<b>197.9</b>	
<b>2013-2014</b>							
<b>Total Income</b>	<b>-0.8</b>	<b>-1.8</b>	<b>-3.7</b>	<b>-6.3</b>	<b>-0.4</b>	<b>-6.7</b>	<b>1</b>
Employee expenses	94.6	46.5	16.6	157.7	0.7	158.4	2
Other service expenses	8.7	15.6	14.9	39.2	4.1	43.3	3
Capital Financing	0.0	0.0	3.5	3.5	0.0	3.5	4
<b>Total Expenditure</b>	<b>103.3</b>	<b>62.1</b>	<b>35.0</b>	<b>200.4</b>	<b>4.8</b>	<b>205.2</b>	
<b>Net Expenditure</b>	<b>102.5</b>	<b>60.3</b>	<b>31.3</b>	<b>194.1</b>	<b>4.4</b>	<b>198.5</b>	

Details of variances are included in the Explanatory Foreword and the segmental aspect shows no significant variances

The analysis of Income and Expenditure in the CIES is in accordance with the Best Value Accounting Code of Practice as modified by the Police Objective Analysis. Decisions about resource allocation are taken by the Commissioner and Force on the basis of budget reports analysed across directorates. Budget management reports differ from the CIES in that they do not include the statutory accounting adjustments, which do not impact upon the precept required to be levied. The main differences include:

- The impact of capital expenditure - Commissioner only
- The treatment of pension cash flows - Commissioner and Chief Constable
- The impact of accrued emoluments - Commissioner and Chief Constable
- The impact of PFI and Finance Leases - Commissioner only
- Adjustments relating to external bodies and JO's

## 17.2 Reconciliation of the budget management reports to the CIES

2013-2014 £m	Reported for decision making in the budget management reports reconciled to the CIES	2014-2015 £m
204.8	Expenditure	204.9
-6.3	Income	-7.0
<b>198.5</b>	<b>Net</b>	<b>197.9</b>
	<b>Items excluded from budgeting reports</b>	
0.2	Late transactions	0.2
0.0	Capital receipts	-1.4
	<b>Items related to External Bodies</b>	
0.6	JO's Net Cost of Services	-0.3
-0.5	Collection Fund adjustment	0.0
	<b>Included for budgeting purposes but not in Provision of Services</b>	
-2.2	Minimum Revenue Provision	-2.5
0.1	Income for capital Finance	0.0
-1.3	Interest Payable	-1.1
0.2	Interest Receivable	0.2
-0.8	Levies to National Police Services - Chief Constable	0.0
	<b>Excluded for budgeting purposes but included Provision of Services - Valuation adjustments</b>	
-1.3	Adjustments relating to Finance leases / PFI - Commissioner	-1.3
8.3	Adjustments relating to Capital Financing - Commissioner	6.0
26.2	Adjustments relating to Pensions - Chief Constable	19.7
0.3	Adjustments relating to Pensions - Commissioner	0.0
0.0	Adjustments relating to Accumulated Absences - Chief Constable	-0.2
0.0	Adjustments relating to Accumulated Absences - Commissioner	0.0
<b>228.2</b>	<b>Cost of Services</b>	<b>217.2</b>
0.9	Other Operating Expenditure - Commissioner	1.7
92.9	Financing & Investment Income and Expenditure - Commissioner	84.0
-228.2	Taxation & Non-specific Grant Income - Commissioner	-225.9
<b>93.8</b>		<b>77.0</b>

## 18 The Commissioner as Lessee

Leases are classified according to the conditions of IAS 17. Lease payments are made for land, buildings, vehicles and equipment.

Part of the efficiency plan is to reduce the cost of our estates and ensure our officers can work from premises that are more accessible to the community they serve. As a result of this, a number of arrangements have been entered into with our partners to share facilities for which a fixed term rental payment is made, for example sharing council offices.

There is a contract for multifunctional copying devices which expires in 2015. A number of machines that had previously been classed as finance leases have been replaced with machines, which fall below our de-minimis limit for treatment as a finance lease.

Some vehicles were above the de-minimis for treatment as a finance lease and have been added to the Balance Sheet.

## 18.1 Finance Leases

Vehicles acquired under the PFI Scheme and some equipment are classified as finance leases in the Balance Sheet as Property, Plant & Equipment. The net value of these assets was £4.85m as at 31 March 2015 (£4.44m 31 March 2014). There is a commitment to make payments under these leases comprising settlement of the long-term liability for the interest in the property, and finance costs. The minimum lease payments exclude values that are contingent on events such as subsequent rent reviews. Currently there are no such events.

	Finance Lease Liabilities Gross		Finance Lease Liabilities Net	
	31 Mar 2014 £000	31 Mar 2015 £000	31 Mar 2014 £000	31 Mar 2015 £000
No later than one year	673	699	611	644
Later than one year and up to five years	1,462	1,125	1,365	1,052
Later than five years	83	48	69	47
	<b>2,218</b>	<b>1,872</b>	<b>2,045</b>	<b>1,743</b>
Future finance charges on finance leases			161	130
Present Value of lease obligations			2,057	1,742
			<b>2,218</b>	<b>1,872</b>

## 18.2 Operating Leases

Some vehicles and equipment were acquired under operating leases. Rental payments in 2014-2015 were £0.927m (£0.859m in 2013-2014). The outstanding commitments are:

	31 Mar 2014 £000	31 Mar 2015 £000
No later than one year	747	852
Later than one year and not later than 5 years	1,878	2,189
Later than 5 years	1,192	1,090
	<b>3,817</b>	<b>4,131</b>

## 18.3 Private Finance Initiatives (PFI)

Two PFI agreements have been entered into with some common features:

- The Group has the sole right to use the PFI assets over the period of the agreement.
- Both PFI providers have to ensure that the assets are maintained and available for use.
- The Commissioner has no right to ownership of the assets at the end of the agreements.

### Building PFI Scheme

The 25 year PFI contract with Miven, runs until 2026-2027. The capital value of this scheme is £6.6m. £1.0m was paid in 2014-2015 (£1.0m in 2013-2014). Future payments are linked to retail price index inflation but are otherwise fixed, except reductions for poor contractor performance. Specific government grant of £0.59m was received (£0.59m in 2013-2014).

<b>Riverside Accomodation Future PFI Payments</b>	<b>Services £000</b>	<b>Capital £000</b>	<b>Total £000</b>
2015-2016	502	543	1,045
2016-2017 to 2020-2021	2,509	2,714	5,223
2021-2022 to 2025-2026	2,509	2,714	5,223
2026-2027	415	452	867
	5,935	6,423	12,358

## **Vehicle PFI Scheme**

The 25 year PFI contract for the provision of an agreed number of vehicles runs until 2026-2027. The estimated capital value of this scheme is £14.8m. The amount paid in 2014-2015 was £3.6m (£3.1m in 2013-2014). Future payments are linked to inflation increases. Grant of £1.3m was received in 2014-2015 (£1.3m in 2013-2014). IAS17 classifies this arrangement as a finance lease. The future liability for the resultant finance lease payments is shown in note 18.1. Contractual PFI obligation is included within this note.

## **19 Officer Emoluments**

### **19.1 Employees earning over £50,000**

All employees receiving over £50,000 remuneration for the year are shown in the following table excluding, senior officers reported in 19.2. This includes 4 above the rank of Superintendent (3 in 2013-2014).

<b>2013-2014 No of employees</b>	<b>Remuneration Band</b>	<b>2014-2015 No of employees</b>
132	£50,000 - £54,999	122
63	£55,000 - £59,999	60
13	£60,000 - £64,999	14
7	£65,000 - £69,999	8
4	£70,000 - £74,999	4
14	£75,000 - £79,999	8
0	£80,000 - £84,999	2
3	£85,000 - £89,999	1
0	£90,000 - £94,999	1
236		220

## 19.2 Senior Officers Remuneration 2014-2015

2014-15 Post Holder Information	Notes	Salary £	Benefits in Kind £ (Note 2)	Other Payments £ (Note 3)	Total £	Employers Pension Contrib' £	Total including Pension Contrib' £
Police & Crime Commissioner		75,000	0	0	75,000	8,100	83,100
Deputy Police & Crime Commissioner		36,360	37	0	36,397	3,923	40,320
Chief Finance Officer to the Police & Crime Commissioner		81,798	0	0	81,798	8,834	90,632
Chief Executive to the Police & Crime Commissioner		90,900	457	0	91,357	9,817	101,174
<b>TOTAL PCC</b>		<b>284,058</b>	<b>494</b>	<b>0</b>	<b>284,552</b>	<b>30,674</b>	<b>315,226</b>
Chief Constable (Chris Eyre)		144,403	6,359	3,554	154,316	34,945	189,261
Deputy Chief Constable Deputy Chief Constable - B		119,128	10,407	7,734	137,269	28,829	166,098
Assistant Chief Constable - Crime, Justice & Protective Services							
Assistant Chief Constable - A		100,910	5,929	3,554	110,393	24,420	134,813
Assistant Chief Constable - Local Policing Assistant Chief Constable - A		100,801	5,745	3,554	110,100	24,394	134,494
Assistant Chief Officer - Resources	1	80,537	6,903	0	87,440	8,698	96,138
<b>Total Chief constable</b>		<b>545,779</b>	<b>35,343</b>	<b>18,396</b>	<b>599,518</b>	<b>121,286</b>	<b>720,804</b>
<b>total Group</b>		<b>829,837</b>	<b>35,837</b>	<b>18,396</b>	<b>884,070</b>	<b>151,960</b>	<b>1,036,030</b>

### Notes

Note 1: Assistant Chief Officer - Resources resigned 31/12/14

Note 2: Benefits in Kind include taxable expenses such as mileage, car allow ances, medical expenses and mortgage interest payments relating to relocation.

Note 3: Other payments includes Rent Allow ance, Housing Allow ance, Compensatory Grant and Compensation for Loss of Office.

## Senior Officers Remuneration 2013-2014

	Note	Salary £	Benefits in Kind (Note 7) £	Other Payments (Note 8) £	Sub Total £	Employers Pension Contrib' £	Total inc Pension Contrib' £
Police & Crime Commissioner		75,000	0	0	75,000	10,466	85,466
Deputy Police & Crime Commissioner		36,210	37	0	36,247	5,142	41,389
Chief Finance Officer to the Police & Crime Commissioner		80,988	0	0	80,988	11,500	92,488
Chief Executive to the Police & Crime Commissioner		87,500	215	0	87,715	12,425	100,140
<b>Total Police &amp; Crime Commissioner</b>		<b>279,698</b>	<b>252</b>	<b>0</b>	<b>279,950</b>	<b>39,533</b>	<b>319,483</b>
Chief Constable (Chris Eyre)		142,973	6,292	3,554	152,819	34,599	187,418
Deputy Chief Constable (A)	1	23,719	1,119	5,812	30,650	5,740	36,390
Deputy Chief Constable (B)	2	94,170	9,177	6,096	109,443	22,789	132,232
Assistant Chief Constable - Crime, Justice & Protective Services							
Assistant Chief Constable (C)	3	82,275	6,900	3,000	92,175	17,822	109,997
Assistant Chief Constable (D)	4	21,876	0	1,171	23,047	5,294	28,341
Assistant Chief Constable - Local Policing							
Assistant Chief Constable (E)	5	78,716	3,753	2,873	85,342	18,912	104,254
Assistant Chief Constable (F)	6	21,464	112	1,551	23,127	5,194	28,321
Assistant Chief Officer - Resources		102,828	6,111	0	108,939	14,601	123,540
<b>Total Chief Constable</b>		<b>568,021</b>	<b>33,464</b>	<b>24,057</b>	<b>625,542</b>	<b>124,951</b>	<b>750,493</b>
<b>Group Total</b>		<b>847,719</b>	<b>33,716</b>	<b>24,057</b>	<b>905,492</b>	<b>164,484</b>	<b>1,069,976</b>

Note 1: Deputy Chief Constable (A) retired on 13 June 2013

Note 2: Deputy Chief Constable (B), in post from 14 June 2013. She was previously an Assistant Chief Constable up until 13 June 2013 (see note 6)

Note 3: Assistant Chief Constable (C) in post from 28 May 2013

Note 4: Assistant Chief Constable (D) was acting in role until 24 June 2013, substantive post for remainder of the year was as a Chief Superintendent. The costs shown only relate to his time in the ACC role.

Note 5: Assistant Chief Constable (E) in post from 10 June 2013

Note 6: Assistant Chief Constable (F) in post until 13 June 2013

Note 7: Benefits in Kind include taxable expenses such as mileage, car allowances, medical expenses and mortgage interest payments relating to relocation.

Note 8: Other payments include Rent Allowance, Housing Allowance, Compensatory Grant & Compensation for Loss of Office.



## 20 Termination Benefits

Contracts were terminated for 32 employees during the year (17 in 2013-2014), incurring costs of £0.6m (£0.3m in 2013-2014). This comprised redundancy payments of £0.3m, pension strain costs of £0.2m. Other departures agreed cover voluntary redundancies and compromise agreements. One of the employees made compulsorily redundant within the less than £20k band was part of the OPCC, the remainder being employed by the Chief Constable. The Group made no material payments in relation to injury awards during the year ended 31 March 2015.

Exit Package cost band (inc special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages		Total cost of exit packages	
	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14 £000	2014-15 £000
£0 - £20k	7	9	6	16	13	25	127	215
£20 -£40k	1	1	1	3	2	4	59	118
£40 -£60k	1	0	0	1	1	1	49	44
£60 -£80k	0	1	1	0	1	1	76	60
£80 -£100k	0	0	0	0	0	0	0	0
£100 -£150k	0	1	0	0	0	1	0	124
<b>Total</b>	<b>9</b>	<b>12</b>	<b>8</b>	<b>20</b>	<b>17</b>	<b>32</b>	<b>311</b>	<b>561</b>

## 21 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 is responsible for providing the statutory framework. It provides the majority of its funding in the form of grants and sets out the precept legislation (explanatory foreword point 7).

Members of the Audit and Scrutiny Panel have influence over finances and operations and were paid £0.005m (£0.004m 2013-2014). The CIPFA Code of Practice 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. Members of the Audit and Scrutiny Panel will be required to complete a register of interest form. Senior employees can influence decisions and they also complete a declaration of personal interests.

Joint arrangements and collaborations are areas where significant influence can be exerted by all parties (Note 12).

## 22 Accounting Standards Issued but not Adopted

A number of new and revised standards have been issued addressing the accounting for consolidation, involvements in joint arrangements and disclosure of involvements in other entities.

IFRS 13 Fair Value Measurement – this standard introduces a new definition of ‘fair value’ measurement. Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognised and carried in the Balance Sheet. The revised standard will apply to the accounting period beginning 1 April 2015. This standard affects ‘surplus properties’, ‘assets held for sale’ and ‘investment properties’. Annual Improvements to IFRS’s including:

- IFRS 1 International Financial Reporting standards - meaning of effective IFRSs.
- IFRS 3 Business Combinations – scope of exceptions for joint ventures
- IAS40 Investment Properties – clarifying the interrelationship of IFRS 3 Business Combinations and IAS40 Investment Property when classifying property as investment property or owner – occupied property.

IFRIC 21 Levies – covers the accounting to pay a levy if that liability is within the scope of IAS37 Provisions, Contingent Liabilities and Contingent Assets or whose timing and amount is certain.

The impact of these standards on the financial statements of the PCC Group is not expected to be material.

## **THE INDEPENDENT AUDITOR'S REPORT TO THE NOTTINGHAMSHIRE POLICE & CRIME COMMISSIONER**

We have audited the financial statements of the Police and Crime Commissioner for Nottinghamshire for the year ended 31 March 2015 on pages 24 to 63. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

This report is made solely to the Police and Crime Commissioner, in accordance with Part II of the Audit Commission Act 1998. Our audit work has been undertaken so that we might state to the Police and Crime Commissioner, those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Police and Crime Commissioner for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of the Chief Finance Officer and auditor**

As explained more fully in the Statement of the Chief Finance Officer's Responsibilities, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, and for being satisfied that they give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Police and Crime Commissioner's and the Group's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Chief Finance Officer; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Explanatory Foreword to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the financial position of the Police and Crime Commissioner and the Group as at 31 March 2015 and of the Police and Crime Commissioner's and the Group's expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

## **Matters on which we are required to report by exception**

The Code of Audit Practice 2010 for Local Government Bodies requires us to report to you if:

- the annual governance statement set out on pages 67 to 83 does not reflect compliance with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007; or
- the information given in the explanatory foreword for the financial year for which the financial statements are prepared is not consistent with the financial statements; or
- any matters have been reported in the public interest under section 8 of Audit Commission Act 1998 in the course of, or at the conclusion of, the audit; or
- any recommendations have been made under section 11 of the Audit Commission Act 1998; or
- any other special powers of the auditor have been exercised under the Audit Commission Act 1998.

We have nothing to report in respect of these matters.

## **Conclusion on the Police and Crime Commissioner for Nottinghamshire's arrangements for securing economy, efficiency and effectiveness in the use of resources**

### **The Police and Crime Commissioner's responsibilities**

The Police and Crime Commissioner is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

### **Auditor's responsibilities**

We are required under Section 5 of the Audit Commission Act 1998 to satisfy ourselves that the Police and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. The Code of Audit Practice issued by the Audit Commission requires us to report to you our conclusion relating to proper arrangements, having regard to relevant criteria specified by the Audit Commission.

We report if significant matters have come to our attention which prevent us from concluding that the Police and Crime Commissioner has put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources. We are not

required to consider, nor have we considered, whether all aspects of the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

### **Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources**

We have undertaken our audit in accordance with the Code of Audit Practice, having regard to the guidance on the specified criteria, published by the Audit Commission in October 2014, as to whether the Police and Crime Commissioner has proper arrangements for:

- securing financial resilience; and
- challenging how it secures economy, efficiency and effectiveness.

The Audit Commission has determined these two criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Police and Crime Commissioner put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2015.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Police and Crime Commissioner had put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources.

### **Conclusion**

On the basis of our work, having regard to the guidance on the specified criteria published by the Audit Commission in October 2014, we are satisfied that, in all significant respects, the Police and Crime Commissioner for Nottinghamshire put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ending 31 March 2015.

### **Certificate**

We certify that we have completed the audit of the financial statements of the Police and Crime Commissioner for Nottinghamshire in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice 2010 for Local Government Bodies issued by the Audit Commission.

**Andrew Cardoza**

**for and on behalf of KPMG LLP, Appointed Auditor**

*Chartered Accountants*

*St Nicholas House*

*31 Park Row*

*Nottingham*

*NG1 6FQ*

24 September 2015

# **ANNUAL GOVERNANCE STATEMENT**

## **2014-2015**

### **1. SCOPE OF RESPONSIBILITIES**

- 1.1 The Nottinghamshire Police and Crime Commissioner (Commissioner) is responsible for ensuring that 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.
- 1.2 The Commissioner also 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, having regard to a combination of economy, efficiency and effectiveness.
- 1.3 In discharging this overall responsibility the Commissioner is responsible for putting in place suitable arrangements for the governance of the organisations affairs, which facilitate the effective exercise of its functions and include arrangements for the management of risk.
- 1.4 The Commissioner has approved and adopted jointly with the Chief Constable a Joint Corporate Code of Governance, which is consistent with the principles of the CIPFA/SOLACE Framework: *Delivering Good Governance in Local Government*. A copy of our code is available on our website at [www.nottinghamshire.pcc.police.uk](http://www.nottinghamshire.pcc.police.uk) or from:

The Nottinghamshire Office of the Police and Crime Commissioner  
Arnot Hill House  
Arnot Hill Park  
Arnold  
Nottinghamshire  
NG5 6LU

This statement explains how we have followed the code and also meets the requirements of the Accounts and Audit (England) Regulations 2011.

- 1.5 Throughout this statement there are references made to other documents being available on the Commissioners website (or the website). This reference relates to the Police and Crime Commissioners website at the address given above.
- 1.6 The Police & Crime Commissioners financial management arrangements conform to the governance requirements of the CIPFA *Statement on the Role of the Chief Financial Officer in Local Government* (2010); as set out in the Application Note to *Delivering Good Governance in Local Government: Framework*.

## **2. THE AIM OF THE GOVERNANCE FRAMEWORK**

- 2.1 The governance framework is basically the systems and processes, and the culture and values, we are controlled by and which we answer to, get involved with and lead the community. The framework allows us to monitor how we are achieving our long-term aims, and to consider whether our aims have helped us deliver appropriate services that are value for money.
- 2.2 The system of internal control is an important part of the framework and is designed to manage risk to a reasonable level. It cannot remove all risk of failing to achieve our policies and aims, so it can only offer reasonable protection. The system of internal control is based on an ongoing process designed to:
- Identify and prioritise risks that could prevent us from achieving our policies and aims;
  - Assess how likely it is that the identified risks will happen, and what will be the result if they did; and
  - Manage the risks efficiently, effectively and economically.

We have had a governance framework in place for the year ended the 31<sup>st</sup> March 2015 and up to the date of approval of the annual statement of accounts.

## **3. THE GOVERNANCE FRAMEWORK**

Our governance framework is made up of many systems, policies, procedures and operations we have in place to do the following:

### **3.1 *Introduction***

The Police Reform and Social Responsibility Act 2011 (the Act) introduced one of the biggest changes in governance arrangements for policing. The Act created two legal entities, the Police and Crime Commissioner and the Chief Constable.

The Chief Constable retained the responsibility for operational policing whereas; the Commissioner has the responsibility for the totality of policing in the area. The Commissioners responsibilities were also extended to include crime prevention and the protection of vulnerable people and victims.

During 2014-15 the staff under the Chief Constables direction and control transferred to the Chief Constable from the Police and Crime Commissioner. This was not the only significant change during the year. The Commissioner was an early adopter under the Ministry of Justice funded Victims services and significant systems changes within the support services of Finance and Human Resources was also planned for so that full implementation of a Multi Force Shared service was operational from April 2015.

Full details on what has been achieved during the year will be published within the Annual Report and will be available on the website.

### 3.2 ***Publish our aims for local people and others who use our services***

The Commissioner has refreshed the Police and Crime Plan taking account of the feedback he has received during the year and the achievements that have been made. The plan sets out our priorities, focusing on achieving seven priorities which aim to make communities safer and place victims at the centre of what we do. The plan reflects the time period covered by the Medium Term Financial Plan (MTFP).

The Police and Crime Plan is based upon the following seven priorities:

1. Protect, support and respond to victims, witnesses and vulnerable people
2. Improve the efficiency, accessibility and effectiveness of the criminal justice process
3. Focus on ***priority crime types*** and those local areas that are most affected by crime and antisocial behaviour
4. Reduce the impact of drugs and alcohol on levels of crime and antisocial behaviour
5. Reduce the threat from organised crime
6. Prevention, early intervention and reduction in reoffending
7. Spending your money wisely

These priorities build upon the Commissioners vision of giving victims and citizens a bigger voice in policing to achieve a safer Nottingham and Nottinghamshire.

The plan was built and refreshed after listening to members of the public and with our partners. It includes a review of each organisations strategic assessment, incorporating regional and national requirements in relation to policing and crime. The performance measures and targets within the plan have all been agreed with partners and the force.

For the plan next year we are already working with partners to further develop a Police and Crime Needs Assessment which will refresh the Joint Partnership Strategic Assessment, aiming to maximise analytical capacity, minimise duplication and share learning, good practice and innovation across the City and County. This will provide a comprehensive threat, risk and harm assessment, which will identify local consultation and engagement and improve the identification of need across the Commissioners priorities.

### 3.3 ***Review our aims and the effect they have on our governance arrangements***

We have worked hard to communicate (and receive feedback on) our aims for the community. We have done this a number of ways, including:

- The Commissioner listened to the public during his attendance at partner meetings and his walkabouts within the City and County. But he has not made decisions based upon public need alone. For example the financial pressure on the service has meant that continued increase in Police officer numbers is no longer possible. However, the increase made up to and including 2014-15 has meant that the future reductions will not have as hard and impact as they might have had.



- The review work put in place by the Commissioner has continued to have a positive effect on achieving priorities within the Police & Crime plan - such as a review of BME Recruitment and Retention, Base Budget Review, Domestic Violence, Restorative Justice, a Victim Consortium to inform the commissioning strategy and Alcohol.
- The learning from the Base Budget Review has also influenced work at a regional level where the Commissioner chairs the Regional Efficiency Board.
- Following on from the work of the BME Steering Group a specific recruitment drive was put in place for BME communities this resulted in a significant increase in BME Police officer recruitment (i.e. from 4.69% in 2013 to 15.62% in 2014).
- Domestic violence been jointly tendered for within the County and the Deputy Commissioner has been influential in ensuring the best service possible for victims. The City is also jointly tendering for this service during 2015-16.
- An Alcohol Strategy has been developed with partners and is being delivered. Further detail is provided later in this paper.
- Alcohol and drug treatment provision has been tendered for in the County, with the City tendering for Alcohol treatment provision from the same date. This is being provided in custody and criminal justice settings and is part funded by the Commissioners Community Safety fund.

However, this is not all - since coming into post the Commissioner has listened to partners, the public and the force on what are emerging issues and started working with people on areas such as:

- **CCTV Taxi voluntary scheme:** Following extensive partnership working and negotiations throughout 2013-14, the CCTV Taxi voluntary scheme was launched in June 2014. The Commissioner provided £98k funding for a voluntary scheme which would enable 100 Hackney Taxis to be fitted with CCTV to provide assurance to those using taxis and the drivers themselves.
- **Crime Reduction Initiative:** has been awarded the contract for the provision of substance misuse services in the County. Following a period of mobilisation after award of contract in October 2014, the service is being embedded across the County. Progress is reviewed in quarterly contract review meetings with Public Health and CRI.
- **Alcohol Strategy:** Both the County and City lead Officers are working hard to deliver the action points in the strategy which the Commissioner's Office (NOPCC) is monitoring. The Plan is progressing with key achievements which include: Best Bar None, Purple Flag, the Drink Aware Project and Operation Promote. There is further work being developed with Bassetlaw and Newark to improve information sharing.

- **The Alcohol Strategy and Action Plan:** Additional developments will incorporate the potential pilot of Alcohol Concern's Blue-light project, further development of the Drinkaware project and continuing the achievements made by the Local Alcohol Action Areas in both the City and County.
- **Mental Health issues:** The Mental Health Crisis Concordat Conference was held on the 25 September 2014 in collaboration with the Clinical Commissioning Group(s) (CCGs). A key priority area was to address the use of Section 136 of the Mental Health Act 1983. An Action Plan is due to follow and will be put together over the next quarter, including the actions to reduce the use of Section 136.
- **A Crisis Concordat action plan:** has been developed and was submitted to the national Crisis Concordat team in March 2015. The action plan will be implemented from April 2015 onwards. There is a clear priority within the plan to reduce the use of Section 136 for both adults and children. A target has been set that there will be no further inappropriate detentions of under 18s from April 2015, and from October 2015, no further inappropriate detentions of adults.
- **New and Emerging Community's Project:** The Commissioner has led a 'European Migration Seminar: New and Emerging Communities. This seminar provided an opportunity to discuss those issues that stakeholders and partners understand as the challenges in the way we currently deliver services and help identify ways to improve policies and operational changes. The Commissioner has commissioned work through Nottingham University to undertake research to better understand new and emerging communities.
- **Better Policing Collaborative:** The East Midlands now has the most substantial police collaboration programme of any region in England and Wales, combining innovative yet practical approaches to policing to make the entire region a safer place to live, work and visit in spite of significant financial challenges for the service. There will be the identification of further research working within the 'Better Policing Collaborative', which the Commissioner is a member, and which has received College of Policing innovation funding for academics to work with operational areas to develop innovation and improve effectiveness of service delivery.

The Commissioner and Deputy Commissioner have continued to attend meetings with community groups across the City and County and many public events. This work is informing them of the priorities they are implementing in the refreshed police and crime plan update.

- Focus groups were held with ASB victims and members of the public in relation to the refreshed Police and Crime Plan priorities and the precept.

- The Commissioner's on-line survey was used for consulting on the precept and provided a supporting video on the Police's Delivering the Future proposals.
- There have also been consultant led focus groups, one in the Nottingham (City), one in the North Nottinghamshire (Worksop), one in South Nottinghamshire (Bingham), one with women and one with members of the BME community.
- Evidence has been collected through the Nottinghamshire County Council Annual residents Satisfaction Survey 2014 and the Nottingham City Council and the City's Crime and Drugs Partnership Annual Respect Survey on the policing and crime priorities and the precept.
- There is also an academic led research project utilising telephone surveys for the Nottinghamshire Safer Neighbourhood Board's Partnership Plus Areas.
- An on-line survey was used for consulting on the precept and a telephone survey was undertaken in relation to the plan and the precept.
- The Commissioner and Deputy Commissioner have held discussion groups and web chats with young people and undertaken patch walks across the City and County.
- The Commissioner and the Office of the Police and Crime Commissioner (OPCC) staff have attended events across the City and County. These events were used to canvass opinion in relation to the budget and general issues relating to policing.

We use feedback that we receive from all sources to help inform decisions. Feedback that the Commissioner received during the public events, meetings and walkabouts resulted in us reviewing our outcomes, which reflect our communities' top priorities of improving antisocial behaviour, supporting our vulnerable people and victims of crime and increasing community safety.

### 3.4 ***Measure the quality of our services and make sure we provide them in line with our aims and that they provide value for money***

The Commissioner is provided with weekly briefings on performance and formally holds the Chief Constable to account for performance in the Strategic Resources and Performance meetings that are held in public venues around the County and City.

The Commissioner is also briefed on a monthly basis on expenditure against the budget. The Chief Finance Officer to the Commissioner also advises on any

changes and emerging issues that could impact on the Medium Term Financial Plan.

In addition to the Strategic Resources and Performance meetings the Joint Audit and Scrutiny Committee receives updates on performance and financial monitoring and the Police and Crime Panel receive update reports from the Commissioner. Public Stakeholder meetings have also been held in the City and the County.

The Commissioner has instigated several pieces of review/scrutiny work, drawing on professionals in the field and community representation. Such areas of work under review include:

- A new restorative justice provider, called 'Remedi' has been appointed by the Commissioner to provide, restorative justice interventions for victims for the period from February 2015 to March 2016. Staff recruitment and training, information sharing protocols, office set up and case transfer have all been completed by end of March. First meeting of the Nottinghamshire Restorative Strategy is to take place in early April 2015.
- Vulnerable People – the street triage team, supported by the Commissioner, continues to deliver exceptional results and the number of non-crime related arrests under section 136 have more than halved since its introduction.
- Restorative Justice (RJ) – The Commissioner has appointed restorative justice specialist 'Remedi' to provide RJ interventions from February 2015 to March 2016.
- The reports from these pieces of work will continue to be presented to the Audit and Scrutiny Panel and the recommendations will continue to be monitored by the Panel. Progress on these reviews is also reported to the Police and Crime Panel.

### 3.5 ***Ensuring a High Quality Service***

The Police and Crime Plan is based upon the Commissioners values which are:

<b>V</b> ictims -	by listening and taking action to protect and safeguard vulnerable people.
<b>O</b> penness-	by putting victims and public at the heart of open and transparent decision-making.
<b>I</b> nclusiveness-	by working effectively with communities and business to tackle crime and anti social behaviour.
<b>C</b> ommunities -	by ensuring fairness, respect and accountability to victims and communities.
<b>E</b> mpowering -	by engaging with victims and communities to help shape policing services and building partnerships.

The Plan itself incorporates global, national, regional and local requirements into the seven priorities and details how these will be met, measured and monitored. Specific targets for the Force and partners are included in this and the overall measure of success will be the improvement in victim satisfaction and public confidence.

Each year the Commissioner will produce an Annual Report detailing how well performance against the plan is progressing. A copy of the Annual Report is available on the Commissioners website.

In addition to this is the role of the Police and Crime Panel. The Commissioner is held to account by this panel, which also has power to veto the precept and the appointment of a new Chief Constable. This panel is administered by the County Council and its terms of reference can be found on Nottinghamshire County Councils website.

### **3.6 *Ensuring Value for Money***

In times of austerity there is a great deal of focus on the “money” and how it is being spent. Following the Base Budget review in 2013 the Commissioner successfully challenged the regional budget managers to deliver further savings to their own budget areas. This means that no budget is protected; each element of expenditure must demonstrate that it is being used in the achievement of the police and crime plan and in doing this is the work being done at the most economic level.

The Commissioner has also commissioned specific pieces of work with partners and the third sector. Each commissioning agreement requires performance details and achievement goals. Similarly, the grant monies that are being allocated to community groups and the third sector also have a requirement to achieve performance aims linked to the Police and Crime Plan.

The Commissioner was also the Regional Chair from 1<sup>st</sup> April 2014 on the PCC Board, which; ensures regional activities continue to drive out further savings and improved working over the medium term financial period.

The joint audit and scrutiny panel receive audit reports, update reports and the strategic risk register. These reports enable the panel to challenge the OPCC and the Force on ensuring value for money across all activities. The terms of reference for the Joint Audit and Scrutiny Panel, together with all reports and minutes are available on the website.

### **3.7 *Working Together***

As has been reported in previous sections the Commissioner is listening to victims, communities and partners and this is at the heart of how he does business. He is involving people from across these areas to develop and work with him in bringing about improvements.

Each partnership, commissioning agreement, grant agreement and review has terms of reference linked to the clear achievement of the police and crime plan priorities. These agreements clearly define the responsibility of each participant.

Regionally the five PCC's and forces collaborate to ensure resilience and deliver value for money. This is done under Section 22 agreements.

In addition to the collaborations already in place the region has been successful in obtaining innovation funding from the HO for projects such as Body Worn Video, Virtual Courts, Interoperable Crime and Justice Platform and Rapid DNA technology.

Funding awarded in 2014-15 is worth more than £4.1m.

The "Act" required PCC's to put a Scheme of Delegation in place to ensure the business continued to run smoothly. There was one significant change relating to this in that delegations could no longer be made to the Chief Constable (or any constable) and therefore have been made to specific members of staff employed by the Commissioner, but some of whom are under the direction and control of the Chief Constable. The Scheme of Delegation is approved and operating effectively. The Scheme of Delegation is available on the Commissioners website.

The OPCC and Force also have a Working Relationship Agreement, bringing clarity to the services required by the OPCC from functions under the Chief Constable's direction and control. The Working Relationship Agreement is available on the Commissioners website.

The work that had been done prior to 2014 ensured a smooth transition under the stage 2 transfer from "the Act".

### **3.8 *Ensuring High Standards of Conduct and Behaviour***

There are a number of ways that this is achieved:

- The Commissioner, Deputy Commissioner, Chief Executive and Chief Finance Officer have published declarations of interest on the OPCC website.
- Details of salaries and expenses claimed are also published on the website.
- A gifts and hospitality register is in place for all staff and members of the OPCC to record details of all offers made and this is reviewed annually.
- Members of the Joint Audit and Scrutiny Panel and staff attending the Strategic Resources and Performance meeting are required to make declarations of interest where appropriate and that these are formally minuted.
- Professional bodies codes of conduct, that staff have to comply with (e.g. Chartered Institute of Public Finance and Accountancy) are part of what we do.

- A Complaints Procedure is in place for complaints against the Commissioner, Deputy Commissioner, staff and members in the OPCC and the Chief Constable.
- An Anti-Fraud and Anti-Corruption Policy is in place and reported on together with fraud returns annually to the Audit Commission.
- Financial Regulations are in place together with standing orders for Land and Property and Contracts.
- The Commissioner and Deputy Commissioners Code of Ethics.

All of the above together with other policies and the culture of working in the OPCC ensure the high standards of conduct and behaviour are achieved.

### 3.9 ***Decision Making Transparency***

All decisions not specifically delegated are made by the Commissioner. There are two ways in which decisions can be made, either:

1. In a public meeting of Strategic Resources and Performance, where minutes are taken recording decisions made. These minutes are published on the website.
2. In day-to-day management activity by the Commissioner. This is done by a report with any required supporting information and Executive Decision Record being completed and submitted to the Commissioner. Once approved the decision record is published on the website.

The Commissioner refers to the professional officers within the OPCC to inform him on the decisions being made.

The role of the Joint Audit and Scrutiny Panel also ensures transparency in the decisions made. It receives reports and can make recommendations to the Commissioner on issues relating to audit and inspection, risk management, recommendations from other sources such as scrutiny working groups and governance.

The strategic risks of the OPCC are incorporated in the joint strategic risk register that is reported regularly to the Joint Audit and Scrutiny Panel. All significant public interest decisions are published on the Commissioners website.

### 3.10 ***Developing Capacity and Capability***

Staff within the OPCC were directly transferred from the former Police Authority, bringing those skills with them. This structure was reviewed in 2013-14 and will continue to be assessed to ensure that the best possible service will continue to be provided.

The joint authorities CIPFA Graduate Trainee scheme has been seen as an international success and is being rolled out in Australia, Canada and other parts of the UK.

Members of the Joint Audit and Scrutiny Panel have undertaken training within the OPCC and Force during the year. Internal audit and external audit have also provided training on their roles and the roles of the members in providing an effective Audit Panel. CIPFA provided their training course to members in the region in September 2013.

### 3.11 **Engagement**

Throughout the previous sections you will have seen that engagement with people in our communities, in business, in third sector organisations, in partners and in our own staff and police officers is very important to us.

We are constantly striving to ensure inclusion of all stakeholders especially in driving improvement in community safety that is important to you.

We encourage you to complete our surveys and questionnaires which we have available at public events and on line.

The Commissioner has met his commitment to establishing two Public Stakeholder Forums to allow stakeholders to have a direct influence and voice over policing priorities and how resources are allocated.

How the Commissioner proposes to engage with the public and victims of crime is set out in the published Community Engagement and Consultation Strategy. This document can be found on the Commissioners website.

### 3.12 **OTHER ACHIEVEMENTS DURING THE YEAR:**

- **The Policing Estate:** in partnership with Nottingham City Council a new City policing base is being created at Byron House. This will also include the City's Community's protection team under the Auroa II partnership.

This partnership working will also deliver significant revenue savings.

Further consultation and work is ongoing in relation to Sneinton, Meadow, Eastwood and Mansfield Woodhouse.

Co-location proposals are being developed for Retford. This follows successful arrangements in West Bridgford and Beeston.

- **Rural Crime Focus:** the Commissioner has hosted a meeting to highlight issues of rural and wildlife crime – with a commitment to tackle this issue. He supports the need for dedicated officers to tackle rural and wildlife crime and a conference is being planned for later in 2015.



- **PCSO Powers:** The Commissioner initiated the Home Office rethink on PCSO powers and changes were made within the Anti-social Behaviour, Crime and Policing Act 2014.
- **Victims Code:** The Commissioner and Deputy Commissioner have been influential in identifying the gaps in compliance with the code and ensuring that the Force delivers an action plan to address these gaps.
- **Mental Health:** The Commissioner, with the Nottingham Clinical Commissioners Group, has led the response to the Mental Health Concordate and Partnership commitment to implement the national action plan. Alongside the Chief Constable he has made a commitment that no young people or adults will be detained in custody as a place of safety from October 2015.
- **Armed Services Veterans:** Nottinghamshire leads the way on identifying veterans with mental health issues that may related to PTSS to ensure the right support is given.
- **The living wage accreditation:** Nottinghamshire Police was to be the first police force in England and Wales to sign up to a national campaign calling for all workers to be paid an hourly rate that matches the cost of living. The new Living Wage is £7.65 per hour, which is significantly higher than the Minimum Wage, which is £6.31.

#### 4. REVIEW OF EFFECTIVENESS

- 4.1 The OPCC has responsibility for conducting, at least annually, a review of the effectiveness of the governance framework, including:
- The system of internal audit.
  - The system of internal control.

The review by the OPCC has two elements to it. Firstly, it has to be satisfied that the process put in place by the Chief Constable for the force's assurance review is adequate and reliable. This was done through a joint consultation early in the review process.

Secondly, is the process upon which the OPCC can rely. This consists of obtaining individual assurances from the Chief Constable, the ACO Resources, the Chief Executive and the Chief Finance Officer, together with the annual assurance provided by the internal auditors and regional Deputy Chief Constable. These assurances form the basis of assessing whether governance is operating effectively and that controls which are in place are being adhered to.

- 4.2 The comments made on the assurance forms are incorporated where applicable in the accounts and action plans. For example contingent liabilities and accruals have been made where appropriate.

- 4.3 In addition to this a review based upon the use of resources self-assessment principles and the schedule provided in the CIPFA/SOLACE framework has been developed and completed. This provides links to documentary evidence to support this statement and has been provided to the external auditor for their review.
- 4.3 The Chief Finance Officer has had responsibility for reviewing and updating the Scheme of Delegation and Financial Regulations, during the year, to ensure they were fit for purpose and met the new requirements of the Act. The reviewed delegation and regulations have been approved by the Commissioner. These have been reviewed further by the Chief Finance Officer with the Chief Executive and the Deputy Chief Constable.
- 4.4 The internal auditors produce reports for the Joint Audit and Scrutiny Panel throughout the year and use this work to inform their annual assurance opinion in their annual report. For 2014-15 they have rated the assurance level as adequate. The internal audit annual report will be available on the website under the Audit and Scrutiny Panel meeting papers for June 2015.
- 4.5 The work of the HMIC is also reported to the Joint Audit and Scrutiny Panel and the Force produce regular reports to the panel on the implementation of all audit and inspection recommendations. The Audit and Scrutiny Panel papers on the website include as a standing item a report on all audit and inspection report recommendations, which includes a tracker for their implementation.
- 4.6 Internal Audit verifies the implementation of all audit and inspection recommendations in their follow-up audits during the year. The results of the follow-up audit are reported in the Internal Audit Progress Reports to the Audit and Scrutiny panel.
- 4.7 Other assurance mechanisms include the Regional meeting of Commissioners and Chief Constables and the Police and Crime Panel.
- 4.8 There are areas to monitor further, which include the development and delivery of the Forces efficiency savings, which form part of the HMIC inspection regime, under Valuing the Police.
- 4.9 There will be further challenges and opportunities for partnership and community working for the Commissioner with the introduction of the Anti-Social Behaviour, Crime and Policing Act 2014, particularly around the need to consult on Community Triggers and Community Remedies.
- 4.10 Effectiveness of victims' services will transfer to the Commissioner from October 2014. As an early adopter, the Commissioner has in place an Integrated Victims Services Programme Board to manage the interoperability and delivery of services to victims.

- 4.11 The effectiveness of the Strategic Policing Requirement will be monitored by the use of a Strategic Toolkit produced by the College of Policing, and will form part of the assurance processes of the Joint Audit and Scrutiny Panel.
- 4.12 During 2014-15 the National Audit Office also undertook a review aimed at the role and support of the Home Office, where Nottinghamshire was one of the pilot OPCC's included in the review. This report is due to be published in June 2015.

## **5. SIGNIFICANT GOVERNANCE ISSUES**

### ***FINANCIAL CLIMATE***

- 5.1 The Comprehensive Spending Review (CSR) announced in December 2014 confirmed a further 20% at least of cuts up to 2019. An in year budget is to be announced in July 2015 which is expected to bring further cuts and probably in year cuts to the grant funding. The next CSR is expected in the autumn and it is anticipated that the new Government will be front loading the cuts required.
- 5.2 To date the Force has delivered savings on average of £10m per annum. The Medium Term Plan sees this continuing up to 2020 at least. Savings of £11.0m have to be achieved in 2015-16 and for 2016-17 this increases to £14.7m.
- 5.3 The achievement of the savings is getting harder year on year. In 2014-15 an additional £2.2m from reserves was required to deliver a balanced budget by the end of the year, making up for the shortfall on the savings target.
- 5.4 The Medium Term Financial Plan is approved by the Commissioner in February and is available on the website. It is updated during the year as significant changes emerge. These updates are also available on the website.
- 5.5 There are further risks that could impact on the above estimates for example the impact of the Single Rate Pension from April 2016 this is likely to result in an additional cost of £3.5m in the budget.
- 5.6 We are also limited in any other mitigation that we could take. Council Tax referendum limits are being set low and the freeze grant ceases in 2015-16.
- 5.7 We are further impacted by the localisation of council tax – the billing authorities in response to the Governments limited delegation, have made decisions that have significantly reduced the tax base estimates and therefore the amount to be raised through the precept. Similarly any further change to Partners funding is likely to have an impact on the Police and Crime budget or service delivery.

- 5.8 Whilst funding continues to reduce it is imperative that good governance structures and processes continue to operate in the OPCC and Force.

### ***PERFORMANCE***

- 5.9 During 2014-15, crime increased by 5.8% and ASB increased by 6.5%. However, since 2011-12 there have been 3,019 fewer incidents of ASB (-33.6%) and 4,962 less crimes (-6.4%).
- 5.10 Details on performance and the improvements made are reported to the Strategic Resources and Performance meeting as a standing item on the agenda. Performance details are also provided in the Commissioners update report which is reported to the Police and Crime Panel and the Audit and Scrutiny Panel. These are also available on the website and Nottinghamshire County Councils website. The Commissioner has weekly bi-lateral meetings with the Chief Constable to review performance.
- 5.11 The continued reduction in funding is now impacting on the number of Police Officers and PCSO's that we will be able to retain. To mitigate the impact on performance the force are in the process of delivering a redesigned police service, where non-warranted roles are being undertaken by civilians.

### ***HUMAN RESOURCES***

- 5.12 The Target Operating Model is developing a picture of what the Force will look like in 2020 as funding reduces year on year. One major change will be to the way of working and therefore the workforce mix and numbers of officers and staff will change.
- 5.13 BME recruitment and retention to reflect the communities of Nottinghamshire will continue to be a cause for concern and the force positive action campaigns' will continue to be reviewed. The work to date has resulted in an increase of BME Police Officer recruitment (from 4.69% in 2013 to 15.62% in 2014).
- 5.14 A contingent liability has been identified within the statement of accounts relating to the application of regulations A19 during 2011-12. The full cost of this is unknown as each individual case has to be assessed and could take a few years to complete.

### ***STAGE 2 TRANSITION***

- 5.15 This has been successfully managed and the changes implemented.

## **INFORMATION GOVERNANCE**

- 5.16 The arrangements for information governance need to provide the assurance needed by the Commissioner. This particularly relates to the unauthorised use of force data and the need for information sharing protocols to be standardised for partner organisations.
- 5.17 The Information Sharing Protocol between the Force and the Commissioner is in place.

## **FINDINGS FROM INTERNAL AUDIT AND OTHER EXTERNAL REVIEWS**

### **Internal Audit**

- 5.18 During the year Internal Audit has issued two “Red” Audit Reports and two high “Amber” reports, for partnerships, Code of Practice for Victims, Volunteering and Grants – Preventing Demand. Action plans are being put in place to address these issues as a priority.
- 5.19 The Force has also highlighted significant issues raised by the Internal Auditors, within the Information Management Audit Report, within its Annual Governance Statement and the plans to address this issue.

### **National Audit Office (NAO)**

- 5.20 Nottinghamshire was one of the pilot authorities consulted in the NAO’s review of the Home Office (HO). This report is due to be issued on 4<sup>th</sup> June and contains recommendations for all organisations working within the policing service (HO, College of Policing, CIPFA, Forces).
- 5.21 The most significant finding of the NAO is the lack of understanding demand at local levels and what drives this demand. There are examples of good practice in some areas which we should learn from.
- 5.22 The HO’s lack of understanding of how its decisions impact at a local level is also highlighted within the report.

### **Her Majesty’s Inspectorate of the Constabulary (HMIC)**

- 5.23 During 2014/15 there have been 4 HMIC inspections which have identified significant governance issues for the force. These are:
- Valuing the Police
  - Crime Inspection
  - National Child Protection Inspection
  - Police Integrity and Corruption

The Annual Governance Statement of the Force details the significant issues and action being taken to address them.



## **ANNUAL ASSURANCE STATEMENT**

**2014-15**

**SIGNED:**

**Mr Paddy Tipping  
Police and Crime Commissioner  
24 September 2015**

**Mr Kevin Dennis  
Chief Executive - OPCC  
24 September 2015**

**Mrs Charlotte Radford  
Chief Finance Officer – OPCC  
24 September 2015**

To be inserted

## **Glossary of Terms and Abbreviations –**

The definitions within the glossary are designed to give the user an understanding of the technical terminology contained in the Statement of Accounts. It also contains a guide to the abbreviations used within.

### **Accounting Policies**

These are a set of rules and codes of practice used when preparing the Accounts.

### **Accrual**

A sum included in the final Accounts to cover income or expenditure attributable to an accounting period for goods supplied and received or works done, but for which payment has not been received or made by the end of the period.

### **Actuarial Gain or Loss**

The change in actuarial deficits or surpluses that arise because either events have not coincided with the actuarial assumptions made for the last valuation (experience gains or losses), or because the actuarial assumptions have changed.

### **Actuarial Valuation**

A valuation of assets held - an estimate of the present value of benefits to be paid, and an estimate of required future contributions, by an actuary, on behalf of a pension fund.

### **Amortisation**

This is the amount set aside to pay for the loss in value of intangible assets.

### **Budget**

This is a statement of the financial plans for a specific period of time. A budget is prepared and approved by the Commissioner prior to the start of the financial year. The budget is prepared on an outturn basis, which means that increases for pay and prices during the financial year are contained within the total budget figure.

### **Capital Expenditure**

This is expenditure on new assets or on the enhancement of existing assets so as to prolong their useful life or enhance market value.

### **Capital Financing Requirement (CFR)**

The Capital Financing Requirement represents Capital Expenditure financed by external debt and not by capital receipts, revenue contributions, capital grants or third party contributions at the time of spending. It measures the underlying need to borrow for a capital purpose.

### **Capital Grant**

Grant from Central Government used to finance specific schemes in the Capital Programme.

### **Capital Grants Unapplied**

The Grants as described above which contractual arrangements to finance future capital expenditure have not yet incurred.

**Capital Receipts**

Proceeds, exceeding £10,000, from the sale of an asset which may be used to finance new Capital Expenditure or to repay outstanding loan debt as laid down within rules set by Central Government. They cannot be used to finance normal day to day revenue spending.

**Chief Constable of Nottinghamshire (Chief Constable or CCN)****Comprehensive Income and Expenditure Statement (CIES)****Corporate & Democratic Core**

The costs associated with corporate policy making and member based activities, together with costs relating to corporate management, public accountability and treasury management.

**Creditor**

An amount owed for work done, goods received, or services rendered, but for which payment had not been made at the date of the Balance Sheet.

**Current Service Cost (Pensions)**

This calculates the increase in the present value of pension liabilities generated in the financial year by employees. It estimates the true economic cost of employment, earning service that will eventually entitle them to the receipt of a lump sum and pension when they retire.

**Debtor**

A sum of money due in the relevant financial year, but not received at the Balance Sheet date.

**Depreciation**

The measure of the consumption or other reduction in the useful economic life of a fixed asset, whether arising from use, passage of time or obsolescence through technological or other changes.

**Earmarked Reserves**

These reserves represent monies set aside to be used only for a specific, "earmarked" purpose.

**Emoluments**

See remuneration below

**Financial Year**

The period covered by a set of financial Accounts – these accounts cover 1 April and finishes 31 March the following year.

**General Fund**

This reserve is to provide for unexpected expenditure that cannot be managed within existing budgets.

**Heritage Assets**

These assets have historical, artistic, scientific, technological, geophysical or environmental qualities and are held mainly for educational or cultural reasons.



**International Financial Reporting Standard (IFRS)**

These standards are developed by the International Accounting Standards Board and regulate the preparation and presentation of Financial Statements. International Financial Reporting Standards are new standards developed by the IASB.

**International Accounting Standards (IAS)**

The International Accounting Standards Board issue and update these standards which are numerically identified.

**International Accounting Standards Board (IASB)**

The International Accounting Standards Board is an independent, privately-funded accounting standard-setter based in London with representatives from several countries in the world.

**Government Grants Deferred**

The balance of grants applied to the financing of fixed assets, awaiting amortisation to the Income and Expenditure Account to match depreciation on relevant assets.

**Impairment**

A reduction in the value of a fixed asset below the amount included on the balance sheet.

**Imprest Account**

Cash held locally to pay for small or urgent items.

**Intangible Fixed Assets**

These are assets which are not physical such as software licences.

**Minimum Revenue Provision (MRP)**

This is the statutory minimum amount which is required to charge to revenue on an annual basis as a provision to redeem debt.

**Non-Current Assets**

These are assets which are physical such as buildings or land.

**Nottinghamshire Office of the Police and Crime Commissioner (The Commissioner)****Nottinghamshire Office of the Police and Crime Commissioner and its Group (The Group)****Net Book Value**

This is the amount at which non-current assets are included in the balance sheet.

**Operational Assets**

These are non-current assets held, occupied, or utilised in the direct delivery of those services for which it has statutory responsibility.

**Past Service Cost (Pensions)**

These costs represent the increase in liabilities arising from decisions taken in the current year to improve retirement benefits, but whose financial effect is derived from prior years' service.

**Police and Crime Commissioner (The Commissioner, PCC)**

**Police Grant**

Central government support for policing distributed to Police & Crime Commissioners according to a pre-determined formula.

**Precept**

This is a levy, which the Commissioner makes through the Council Tax to pay for services.

**Public Works Loan Board (PWLB)**

A Government Agency that provides longer term loans to Local Authorities at advantageous interest rates.

**Remuneration**

Reward for employment in the form of pay, salary, or wage, including allowances, benefits (such as company car, medical plan, and pension plan), bonuses, cash incentives, and the monetary value of non-cash incentives.

**Revenue Expenditure**

The day to day running costs incurred in providing services.

**Revenue Financing**

Resources provided from the revenue budget to finance the cost of capital projects.

**Revenue Support Grant (RSG)**

Central Government grant, distributed to Local Authorities according to a pre-determined formula.

**Section 22 Agreement**

Official legal agreement used to formalise the arrangements of the JO's.

**The Act**

The Police Reform and Social Responsibility Act 2011.

**The Code**

The Code of Practice on Local Authority Accounting 2014-2015.

**Unusable Reserves**

These are reserves resulting from the interaction of legislation and proper accounting practices. These reserves are not resource backed and cannot be used for any other purpose.

**Usable Reserves**

These are held as a working balance or for a specific future purpose.

<b>For Information</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Joint Audit &amp; Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>Tuesday 8<sup>th</sup> of September 2015</b>
<b>Report of:</b>	<b>DCC &amp; Chief Executive</b>
<b>Report Author:</b>	<b>Martin Bakalarczyk, Planning and Policy Officer</b>
<b>E-mail:</b>	<b>Martin.Bakalarczyk@nottinghamshire.pnn.police.uk</b>
<b>Other Contacts:</b>	<b>John Posaner, Programme, Research and Planning and Policy Officer</b>
<b>Agenda Item:</b>	<b>07</b>

## **STRATEGIC RISK MANAGEMENT REPORT (2015/16 QUARTER 2)**

### **1. Purpose of the Report**

- 1.1 To provide the Joint Audit and Scrutiny Panel with an up to date picture of strategic risk management (to the end of 2015/16 Quarter 2) across Nottinghamshire Police (the Force) and the Nottinghamshire Office of the Police and Crime Commissioner (NOPCC).

### **2. Recommendations**

- 2.1 That the Joint Audit and Scrutiny Panel notes 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 the NOPCC.

### **3. Reasons for Recommendations**

- 3.1 A Strategic Risk Management Report is provided to the Joint Audit and Scrutiny Panel every six months to enable the Panel to consider the effectiveness of risk management within the Force and NOPCC, as part of their wider scrutiny of corporate governance arrangements.

### **4. Summary of Key Points**

#### **Risk management policy and process**

- 4.1 The Force and the NOPCC have agreed to set a joint policy for the management of risk, in line with the Cabinet Office approved Management of Risk (M\_o\_R) approach.
- 4.2 This Risk Management Policy has been under review and is in the final stages of consultation. A Risk Management Process Guide, which provides an overview of risk management techniques and their application in practice, has also been produced.

4.3 The revised policy introduced changes to the way the Force and NOPCC will use risk management in their decision making in future. Some of those changes included:

- Each portfolio lead sets a risk management strategy for their area of responsibility, including risk appetite and tolerance levels and the risk management activities they expect to take place
- Portfolio and programme boards maintain strategic risk registers; divisions, departments and projects maintain operational risk registers
- The Force Executive Board and the Audit and Scrutiny Panel receive regular reports on strategic risk management, highlighting current High and Very High risks

4.4 These changes have been in place for a number of months within the area of information risk management.

### **Strategic risk registers**

4.5 Copies of the following strategic risk registers are appended to this report:

Appendix I – Strategic Force Risk Register


Appendix II – Strategic Information Risk Register


Appendix III – Strategic NOPCC Risk Register


4.6 All risks within the Force's and NOPCC's risk registers are classified according to one of the following impact categories:


- Crime and community safety
- Operational efficiency & effectiveness
- Judicial proceedings
- Reputation
- Finances
- Compliance
- Life and safety
- Environment


4.7 The tables below provide an evaluation of the overall level of risk exposure present in each of these categories; the current trend; a summary of those specific risks (both threats and opportunities) which are currently assessed as having a High or Very high risk rating; and the planned to response to those risks. The risk relating to budget is reflected in the risk registers of both the NOPCC and the Force.


Risk type	Finances		
Overall risk exposure	High	Trend	
Current top risks	Rating	Risk response plans	
NEW: Financial forecasting indicates higher spending than income. Additional uncertainty pending CSR and funding formula. Current saving plans unlikely to enable balance of budget before year end March 2016 requiring use of reserves. Reduction in resources spending will impact upon current and future activities and service delivery.	H	Reduce impact: <ul style="list-style-type: none"> <li>• Use of reserves</li> <li>• Scenario modelling to enable accurate impact forecast</li> <li>• Savings plans reviewed and revised</li> <li>• Cost base reduction</li> <li>• Strategic Alliance</li> </ul>	
Appeal against A19 tribunal decision rejected. Awaiting outcome of application seeking further leave to appeal.	H	Appeal process; contingent liability in accounts	


Risk type	Operational efficiency & effectiveness		
Overall risk exposure	High	Trend	
Current top risks	Rating	Risk response plans	
NEW: Unable to engage in pursuit due to unavailability of trained TAC advisors	H	<i>Decision required to prioritise pursuit TAC advisor training</i>	
Mechanical or electrical failure at the Bridewell forces closure & temporary loss of custody provision	H	Business case for replacement / upgrade; custody business continuity plans to divert to neighbouring forces	
Loss of mobile data capability as Blackberry stocks run out	H	Upgrade existing BEAT system to be "device agnostic" & purchase alternative mobile devices	
Non-networked IT equipment not supported by Force IS team fails; essential information is not available (SEIU and DIEU)	H	Risks to be reviewed by IS and InfoSec to develop appropriate risk management plans	


Risk type	Compliance		
Overall risk exposure	High	Trend	
Current top risks	Rating	Risk response plans	
Design of custody cell basins, water dispensers and air vent grilles does not meet requirements of APP, resulting in a detained person being placed in a non-compliant cell	H	Review requirements, prepare business cases & install replacement fixtures	

Risk type	Crime & community safety		
Overall risk exposure	Medium	Trend	
Current top risks	Rating	Risk response plans	
No risks currently rated High or Very high	N/A	N/A	

Risk type	Judicial proceedings		
Overall risk exposure	Medium	Trend	
Current top risks	Rating	Risk response plans	
No risks currently rated High or Very high	N/A	N/A	

Risk type	Life & safety		
Overall risk exposure	Medium	Trend	
Current top risks	Rating	Risk response plans	
No risks currently rated High or Very high	N/A	N/A	

Risk type	Reputation		
Overall risk exposure	Medium	Trend	
Current top risks	Rating	Risk response plans	
No risks currently rated High or Very high	N/A	N/A	

Risk type	Environment		
Overall risk exposure	Low	Trend	
Current top risks	Rating	Risk response plans	
No risks currently rated High or Very high	N/A	N/A	

### Closed strategic risks

4.8 The following strategic risks have been closed since the previous report:

Risk description	Date closed	Reason for closure
Changes to the probation service result in increased demand for Force offender management	June 2015	Changes to offender management now introduced and being managed
City & County Council budget reductions result in increased demand for police services	June 2015	Specific risks need to be identified and assessed

## **5 Financial Implications and Budget Provision**

- 5.1 The only current financial implications for the Force associated with the implementation of Risk Management come from the cost of membership of the public sector risk management association, Alarm. The annual subscription for the Force risk practitioner costs £160.

## **6 Human Resources Implications**

- 6.1 Providing professional advice on risk management is the responsibility of one Strategic Support Officer within the Planning and Policy team (Business and Finance department), who is trained as an M\_o\_R Registered Risk Practitioner and who is also responsible for advising on business continuity management. In the absence of a current post holder these roles are being fulfilled by the remaining members of the team
- 6.2 General responsibility for managing risk forms an integral part of the job descriptions of individuals throughout the Force. An essential aspect of policy implementation will be the design and delivery of appropriate training to those individuals, which will be undertaken during 2015.

## **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 or NOPCC's equality objectives that risk will be 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. This risk was identified in the Force's Annual Governance Statement 2014 and is currently being managed within the Business and Finance department risk register, with a risk rating of Medium.

## **9 Policy Implications and links to the Police and Crime Plan Priorities**



- 9.1.1 The Force and Office of the Police and Crime Commissioner have agreed to set a joint Risk Management Policy based on the adoption of the M\_o\_R approach. This policy is currently in the final stages of consultation with division and department heads and should be published during the next Quarter subject to final approval and sign off by the NOPCC and the Force Executive Board.
- 9.2 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 revised 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 The preparation and publication of an annual governance statement in accordance with the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government' is necessary to meet the statutory requirement set out in Regulation 4(2) of the Accounts and Audit (Amendment) (England) Regulations 2006 for authorities to prepare a statement of internal control. This includes the requirement to have "effective risk management systems in place".
- 10.2 A review of the Force's monthly Horizon Summary report has not identified any forthcoming changes in legislation that would affect the Force's and NOPCC's risk management arrangements.
- 10.3 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 The joint Risk Management Policy has been developed in consultation with the Chief Executive, the Chief Officer Team (COT), division and department heads and the Programme Management Office (PMO).

## **12. Appendices**



- 12.1 **Appendix I** – Strategic Force Risk Register, 2015/16 Quarter 2
- 12.2 **Appendix II** – Strategic Information Risk Register, 2015/16 Quarter 2
- 12.3 **Appendix III** – Strategic NOPCC Risk Register, 2015/16 Quarter 2



## Risk Register

<b>Business area</b>	Force
<b>Responsible officer</b>	Deputy Chief Constable (DCC)
<b>Period</b>	Quarter 2, 2015/16



Identifier	Category	Risk description	Owner / Manager	Proximity	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
NP 0015	Finances	NEW: Financial forecasting indicates higher spending than income. Additional uncertainty pending CSR and funding formula. Current saving plans unlikely to enable balance of budget before year end March 2016 requiring use of reserves. Reduction in resources spending will impact upon current and future activities and service delivery.	Head of Finance	Daily	High	High	High (16)		Reduce impact: <ul style="list-style-type: none"> <li>• Use of reserves</li> <li>• Scenario modelling to enable accurate impact forecast</li> <li>• Savings plans reviewed and revised</li> <li>• Cost base reduction</li> <li>• Strategic Alliance</li> </ul>	Substantial
NPF 0014	Crime & community safety	Due to a shortage of trained pursuit TAC advisors, and inability to provide training through EMOpsSS to increase capacity, a vehicle pursuit has to be abandoned when it would have been beneficial to continue	Ch Insp Contact Management / T/Insp Contact Management	Daily	Med (4)	High (4)	High (16)		Reduce the probability: <ul style="list-style-type: none"> <li>• <i>Decision to prioritise TAC advisor training is being pursued?</i></li> </ul>	Reasonable

-NOT PROTECTIVELY MARKED-  
NOTTINGHAMSHIRE POLICE



Identifier	Category	Risk description	Owner / Manager	Proximity	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
NPF 0011	Compliance	Design of custody cell basins, water dispensers and air vent grilles does not meet requirements of APP, resulting in a detained person being placed in a non-compliant cell	Head of EMCJS / Head of Custody (North)	Daily	Very high (5)	Medium (3)	High (15)		Avoid the risk: <ul style="list-style-type: none"> <li>Prepare business case for replacement works (Assets dept)</li> <li>Complete installation of replacement fixtures (Assets dept)</li> </ul>	Substantial
NPF 0003	Finances	The Force's appeal against the employment tribunal ruling on use of Reg A19 fails, resulting in the award of compensation to c100 former officers	DCC / Head of East Midlands Police Legal Services	Summer 2015	Med (3)	Very high (5)	High (15)		Avoid the risk: <ul style="list-style-type: none"> <li>Appeal process (EMPLS)</li> </ul> Contingency plan: <ul style="list-style-type: none"> <li>Contingent liability in accounts for 2015/16 (NOPCC)</li> </ul>	Reasonable
NPF 0006	Operational efficiency & effectiveness	Closure of Bridewell custody following mechanical or electrical failure, resulting in significantly reduced custody provision	Head of EMCJS / Head of Custody (North)	Next 2 years	Med (3)	High (4)	High (12)		Reduce probability: <ul style="list-style-type: none"> <li>Business case for replacing ageing equipment (Assets dept)</li> </ul> Reduce impact: <ul style="list-style-type: none"> <li>Custody business continuity plan to divert to other forces (EMCJS)</li> </ul>	Substantial

-NOT PROTECTIVELY MARKED-  
NOTTINGHAMSHIRE POLICE



Identifier	Category	Risk description	Owner / Manager	Proximity	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
NPF 0002	Operational efficiency & effectiveness	Current BEAT system is only compatible with Blackberry mobile devices, so when stocks of Blackberrys run out the Force is unable to provide replacements which removes the mobile data capability of operational officers	Head of Information Services / Solutions Manager	Apr 2016	Med (3)	High (4)	High (12)		Avoid the risk <ul style="list-style-type: none"> <li>Upgrade existing BEAT system to be "device agnostic" (IS dept)</li> <li>Purchase alternative mobile devices (IS dept)</li> </ul>	Reasonable
NPF 0007	Life & safety	Clogging of air ducting at the Bridewell impedes fire detection and containment measures, resulting in a fire safety incident which endangers the lives of officers, staff, detained persons and visitors	Head of EMCJS / Head of Custody (North)	Next 2 years	Low (2)	Very high (5)	Med (10)		Avoid the risk: <ul style="list-style-type: none"> <li>Prepare business case for replacement fixtures or cleaning existing ducting (Assets dept)</li> </ul>	Reasonable
NPF 0001	Operational efficiency & effectiveness	Force telephony infrastructure is nearing the end of its operational life, increasing the probability of critical failure resulting in temporary loss of internal & external communications capability	Head of Information Services / Infrastructure & Service Delivery Manager	2016/17	Med (3)	Med (3)	Med (9)		Reduce probability: <ul style="list-style-type: none"> <li>Replace Force-wide &amp; control room telephony (IS dept)</li> </ul> Reduce impact: <ul style="list-style-type: none"> <li>Contact Management business continuity plans to divert calls to other forces (CM dept)</li> </ul>	Reasonable

-NOT PROTECTIVELY MARKED-  
NOTTINGHAMSHIRE POLICE



Identifier	Category	Risk description	Owner / Manager	Proximity	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
NPF 0012	Life & safety	Design of custody cell basins, water dispensers and air vent grilles creates a potential ligature point, resulting in an incident which endangers the life of a detained person	Head of EMCJS / Head of Custody (North)	2015	Very low (1)	Very high (5)	Low (5)		Avoid the risk: <ul style="list-style-type: none"> <li>Prepare business case for replacement works (Assets dept)</li> <li>Complete installation of replacement fixtures (Assets dept)</li> </ul>	Reasonable
NPF 0010	Environment	Excessive fuel spillage at one of the Force's underground storage tanks sites that does not have a fuel interceptor (Ollerton, Hucknall, Oxclose Lane & Sutton in Ashfield) results in pollution of the local watercourse	Head of Assets / Building Surveyor	Next 12 months	High (4)	Very low (1)	Low (4)		Reduce the probability: <ul style="list-style-type: none"> <li>Review long term options for bunkered fuel sites (Assets dept)</li> </ul> Contingency plan: <ul style="list-style-type: none"> <li>Spillage response measures in place - spill kits, notices (Assets dept)</li> </ul>	Reasonable
NPF 0013	Life & safety	The design of stainless steel WC pans in custody (70+ cells) enables a detained person to secure a ligature under the rim, resulting in an incident which endangers their life	Head of EMCJS / Head of Custody (North)	2015	Very low (1)	Very high (5)	Low (5)		Assess the risk: <ul style="list-style-type: none"> <li>Review the facilities and recommend whether the risk should be accepted or avoided (Health &amp; safety, Assets and Custody)</li> </ul>	Substantial



## Closed risks

Identifier	Risk description	Reason for closure	Date closed	Closed by
NPF 0008	County Council budget reductions result in increased demand for police services	Specific risks need to identified and assessed	June 2015	Risk practitioner
NPF 0009	City Council budget reductions result in increased demand for police services	Specific risks need to identified and assessed	June 2015	Risk practitioner
NPF 0004	Changes to the probation service result in increased demand for offender management	Changes to offender management now introduced and being managed	June 2015	Risk practitioner





## Risk Register

<b>Business area</b>	Information
<b>Responsible officer</b>	DCC as Senior Information Risk Owner (SIRO)
<b>Period</b>	Quarter 2, 2015/16



Identifier	Category	Risk description	Information Asset Owner / Delegate	Proximity / Frequency	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
INF 0006	Operational efficiency & effectiveness	The Sexual Exploitation Investigation Unit (SEIU) has several standalone computers containing at least 13.5TB of digital information (including indecent images of children and related reports, BIL4); as this information is not backed up to the Force network equipment failure could result in permanent loss of evidential and intelligence information which impedes future serious crime investigations	Head of Public Protection / Det Insp, SEIU	2015	Med (3) u/k	Very high (5)	High (15)		Reduce the probability: • IS and InfoSec, with the IAD, to review the cause of the risk & develop a risk management plan	Limited
INF 0007	Operational efficiency & effectiveness	The Sexual Exploitation Investigation Unit (SEIU) has digital information (including indecent images of children and related reports, BIL4) stored on external hard drives kept at Holmes House; damage to or failure of those devices could result in permanent loss of evidential and intelligence information which impedes future serious crime investigations	Head of Public Protection / Det Insp, SEIU	2015	Med (3) u/k	Very high (5)	High (15)		Reduce the probability: • IS and InfoSec, with the IAD, to review the cause of the risk & develop a risk management plan	Limited



Identifier	Category	Risk description	Information Asset Owner / Delegate	Proximity / Frequency	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
INF 0017	Operational efficiency & effectiveness	Control room operator error, or issues with the interface between Vision and Compact IT systems, results in information relating to missing persons reports not being made available when required by coordinators and divisional officers (approx. 1 in 4)	Head of Public Protection / Missing Persons Manager	Daily	Very high (5)	Med (3)	High (15)	NEW	Reduce the probability: <ul style="list-style-type: none"> <li>IS and EMSCU to engage the supplier to review the interface &amp; identify cause</li> <li>CM to communicate correct recording of missing persons incidents to control room operators?</li> </ul>	Substantial
INF 0005	Judicial process	The Digital Image Evidence Unit (DIEU) has digital information (ie. CCTV, BIL 3) stored on standalone computers; as this information is not backed up to the Force network equipment failure could result in permanent loss of evidential information which impedes the prosecution of crime	Head of Crime Support / DIEU Manager	2015	Med (3) u/k	High (4)	High (12)		Reduce the probability: <ul style="list-style-type: none"> <li>IS and InfoSec, with the IAD, to review the cause of the risk &amp; develop a risk management plan</li> </ul>	Limited

-NOT PROTECTIVELY MARKED-  
NOTTINGHAMSHIRE POLICE



Identifier	Category	Risk description	Information Asset Owner / Delegate	Proximity / Frequency	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
INF 0016	Life & safety	A supervisor using the DMS system accesses the sensitive personal data (specifically information about health and absence) of another employee who they do not have line management responsibility for and which they are not authorised to do, potentially causing distress to an individual and in breach of the Data Protection Act	Head of HR & OD / Senior HR Partner	Daily	Med (3) u/k	Med (3)	Med (9)		Reduce the probability: • IAD to review the SyOps for DMS	Limited
INF 0018	Finances	Because EMCHRS-OHU do not share information on new starters' personal requirements, Contact Management is unable to plan for reasonable adjustments to be made, including application for funding to Access to Work, resulting in unnecessary costs and potential disruption to operations	Head of Contact Management / Ch Insp Contact Management	2016	High (4)	Low (2)	Med (8)	NEW	Avoid the risk: • HR to liaise with OHU regarding process to facilitate availability of information  <i>Should this be a HR information asset risk?</i>	Reasonable

-NOT PROTECTIVELY MARKED-  
NOTTINGHAMSHIRE POLICE



Identifier	Category	Risk description	Information Asset Owner / Delegate	Proximity / Frequency	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
INF 0013	Crime & community safety	Technical failure results in temporary loss of Vision command & control IT system in the Force control room, compromising availability of information that impacts on service levels, management of response to incidents, public safety and reputation	Head of Contact Management / Business Systems Development Manager (CM)	Daily	Low (2)	High (4)	Med (8)		<p>Reduce the probability:</p> <ul style="list-style-type: none"> <li>Force core network replaced on 9 June – should improve resilience of control room ICT</li> </ul> <p>Contingency plan:</p> <ul style="list-style-type: none"> <li>Established control room business continuity plans</li> <li>Northern control room provides back-up site for longer-term interruptions</li> </ul>	Reasonable
INF 0011	Life and safety	Sensitive personal information of a registered violent or sexual offender is disclosed to an individual or group in order to reduce risk of harm, but outside the scope of the MAPPA Guidance 2012, compromising its confidentiality and putting the offender at risk of harm	Head of Public Protection / Det Insp DPMU	Monthly	Very low (1)	Very high (5)	Low (5)		<p>Avoid the risk:</p> <ul style="list-style-type: none"> <li>Disclosure form to be revised in line with MAPPA Guidance 2012 &amp; formally registered as a Force Form</li> </ul>	Reasonable

-NOT PROTECTIVELY MARKED-  
NOTTINGHAMSHIRE POLICE



Identifier	Category	Risk description	Information Asset Owner / Delegate	Proximity / Frequency	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
INF 0012	Compliance	Employees' personal information, stored on the Cyclops IT system hosted by Leicestershire Police, is accessed without authorisation by Leicestershire Police, Derbyshire Constabulary or GSA employees, in breach of the Data Protection Act	Head of HR / Senior HR Manager	Daily	Very low (1)	High (4)	Low (4)		Reduce the probability: <ul style="list-style-type: none"> <li>Set up a data processing agreement with Leicestershire Police &amp; Derbyshire Constabulary</li> <li><i>Is data processing included in the contract with GSA?</i></li> </ul>	Limited
INF 0014	Compliance	Personal information obtained via CCTV at Force premises is disclosed to an unauthorised person, compromising its confidentiality in breach of the Data Protection Act	Head of Assets / Building Surveyor	Next 12 months	Very low (1)	High (4)	Low (4)		Reduce the probability: <ul style="list-style-type: none"> <li>Policy &amp; disclosure form to be produced to advise &amp; support Assets dept staff in management of CCTV information</li> </ul>	Reasonable
INF 0001	Operational efficiency & effectiveness	Audio / video recordings stored on discs / removable media are passed to CPS and then lost within their offices, accidentally compromising availability of evidential information that needs to be re-sent, causing delays to the judicial process & impacting on day to day work of the DIEU	Head of Crime Support / DIEU Manager	Daily	Low (2)	Low (2)	Low (4)		Reduce the probability: <ul style="list-style-type: none"> <li>Staff handbook detailing Force processes now in use</li> <li>Working group with CPS to address on-going issues</li> </ul>	Substantial



Identifier	Category	Risk description	Information Asset Owner / Delegate	Proximity / Frequency	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
INF 0004	Judicial proceedings	With limited back-up capability at Holmes House, equipment failure accidentally compromises the availability of information assets accessed through DIU IT systems, which impacts on the provision of evidence and reduces the efficiency of the judicial process	Director of Intelligence / DIU Manager	Before Sept 2015	Very low (1)	High (4)	Low (4)		Reduce the probability: <ul style="list-style-type: none"> <li>Temporary storage solution set up by IS (no back-up facility)</li> <li>Project to relocate DIU to FHQ &amp; utilise back-up capability / IS support (delayed until Sept 2015)</li> </ul>	Reasonable



## Closed risks

Identifier	Risk description	Reason for closure	Date closed	Closed by
INF 0002	Force policy to allow remote access to the network via SSL VPN using employees' own devices (BYOD) results in the national accreditator denying accreditation to MFSS, which prevents delivery of the project & realisation of project benefits	Force policy changed to deny access using employees' own devices; Force owned laptops issued to users as required; risk avoided	February 2015	FIAB
INF 0003	With only a short term storage solution in place, equipment failure results in accidental compromise to availability of evidential information contained within the Airwave & telephony archive, impacting on the efficiency and effectiveness of the judicial process	Storage issues resolved to enable retention in line with Force policy; risk reduced to acceptable level	March 2015	IRMG
INF 0015	A complaint is made to the ICO for not completing a Subject Access Request [DPA 6389/14] in accordance with the Data Protection Act, resulting in an enforcement notice; the required HR file is believed to be stored at Iron Mountain in one of approx. 300 un-catalogued boxes	Risk assessed as Low due to no response from holding letters sent; risk accepted	April 2015	IRMG
INF 0010	System security vulnerabilities within Windows XP following expiry of MS support enable an external hacker to deliberately compromise the confidentiality, integrity and / or availability of multiple Force information assets	Windows 7 project completed; risk considered minimal and acceptable	June 2015	IRMG





Identifier	Risk description	Reason for closure	Date closed	Closed by
INF 0009	Continued use of Windows XP results in the national accreditator denying the Force permission to connect to the national Public Services Network (PSN), removing access to valuable information assets which reduces operational efficiency and effectiveness	Windows 7 project completed; risk avoided	June 2015	IRMG
INF 0008	A user who has been inactive for more than 6 months, and therefore should have had their access suspended in accordance with the PNC User Manual, accesses information on the Police National Computer (PNC), compromising its confidentiality	Business objects search now set up & in use by system administrators to manage user access in line with PNC Manual	June 2015	System Administrator / IRMG

## Appendix IV



## Strategic Risk Register

<b>Business area</b>	Nottinghamshire Office of the PCC (NOPCC)
<b>Responsible officer</b>	Chief Executive
<b>Period</b>	Quarter 2, 2015/16



## Strategic Risk Register

Identifier	Function	Risk description	Owner	Proximity	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
PCC 004	Finance	The Force is unable to reduce expenditure by around £11m during 2015/16 and exceeds its annual budget	Chief Finance Officer	June 2016	Med (3)	Very high (5)	High (15)		Reduce probability & impact: <ul style="list-style-type: none"> <li>• Increase use of reserves</li> <li>• Development &amp; delivery of an efficiency savings plan for 2015/16</li> <li>• Independent assurance review</li> <li>• Monthly monitoring by CFO/PCC</li> </ul>	Limited
PCC 001	Crime & Community Safety	Increase in recorded Crime and ASB from changes in the recording rules	Performance & Assurance Manager	Jun 2016	Low (2)	Very High (5)	Med (10)		Reduce probability: <ul style="list-style-type: none"> <li>• Police &amp; Crime Plan priorities for prevention &amp; early intervention;</li> <li>• Crime and ASB control strategies</li> <li>• Weekly and monthly monitoring</li> </ul>	Limited
PCC 002	Finance	Government review of Comprehensive Spending Review available to police, victims and community safety in 2015/16 could reduce funding	Chief Finance Officer	Jun 2016	Low (2)	Very high (5)	Med (10)		Reduce probability: <ul style="list-style-type: none"> <li>• Independent review of community safety and victim services</li> <li>• Independent assurance view of Force budget</li> <li>• Review and re-commission services to achieve greater efficiencies</li> </ul>	Limited



## Strategic Risk Register

Identifier	Function	Risk description	Owner	Proximity	Probability	Impact	Rating	Trend	Response plan	Risk rating confidence
PCC 005	Finances	The Home Office review of Police & Crime funding formula results in Nottinghamshire Police receiving a smaller settlement than it does at present	Chief Finance Officer	tbc	Low (2)	High (4)	Med (8)	↔	Reduce probability: <ul style="list-style-type: none"> <li>PCC's CFO involvement through PaCCTS;</li> <li>Lobbying Government for a better deal on funding formula, police grant, precept and community safety fund</li> </ul>	Limited



## Strategic Risk Register

### Closed risks

Identifier	Risk description	Reason for closure	Date closed	Closed by
PCC 003	The Force is unable to reduce expenditure by £12.7m during 2014/15 and exceeds its annual budget	Merged with risk PCC 004 relating to 2015/16	April 2015	Kevin Dennis



## Strategic Risk Register

### Appendix – explanatory note

The risk category should be drawn from the following list:

- Crime & community safety
- Operational efficiency & effectiveness
- Judicial process
- Finances
- Reputation
- Life & safety
- Compliance
- Environment

The following definitions and criteria have been used to describe and assess the risks recorded in this risk register:

Probability	Score	Definition
Very high	5	Extremely likely to occur (>90% chance)
High	4	More likely to occur than not (66-90% chance)
Medium	3	As likely to occur as not (36-65% chance); or unknown
Low	2	Unlikely to occur (11-35% chance)
Very low	1	Extremely unlikely to occur (1-10% chance)



## Strategic Risk Register

Impact	Score	Definition
Very high	5	Significant, lasting or permanent impact on objectives
High	4	Significant, temporary or noticeable, lasting impact on objectives
Medium	3	Noticeable, temporary or minor, lasting impact on objectives; or unknown
Low	2	Minor, temporary or minimal, lasting impact on objectives
Very low	1	Minimal, temporary impact on objectives

When assessing financial impact the following criteria have been used:

Impact	Score	Definition
Very high	5	£x,000,000s (millions)
High	4	£x00,000s (hundreds of thousands)
Medium	3	£x0,000s (tens of thousands)
Low	2	£x,000s (thousands)
Very low	1	£x00s (hundreds)



## Strategic Risk Register

Probability is multiplied by Impact to give the overall Rating, which is colour coded, dependent upon whether the risk represents a threat (negative impact) or opportunity (positive impact) using the matrices below:

Impact	V high (5)	5	10	15	20	25
	High (4)	4	8	12	16	20
	Medium (3)	3	6	9	12	15
	Low (2)	2	4	6	8	10
	V low (1)	1	2	3	4	5
		V low (1)	Low (2)	Medium (3)	High (4)	V high (5)
Probability						

**Threat scoring matrix**

**Opportunity scoring matrix**

Impact	V high (5)	25	20	15	10	5
	High (4)	20	16	12	8	4
	Medium (3)	15	12	9	6	3
	Low (2)	10	8	6	4	2
	V low (1)	5	4	3	2	1
		V low (5)	Low (4)	Medium (3)	High (2)	V high (1)
Probability						

### Confidence rating

The Confidence rating that is applied to each risk represents an evaluation of the source information used to assess the risk, as follows:

- Substantial – risk scoring is based on a significant amount of reliable data and / or intelligence
- Reasonable – risk scoring is based on some data and / or intelligence, but there are gaps or issues with reliability
- Limited – risk scoring is based on professional judgement alone



<b>For Information</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>CC Eyre</b>
<b>Report Author:</b>	<b>Laura Spinks</b>
<b>E-mail:</b>	<b>Laura.spinks@nottinghamshire.pnn.police.uk</b>
<b>Other Contacts:</b>	<b>Detective Sergeant Gary Sumpter, EMSOU</b>
<b>Agenda Item:</b>	<b>07</b>

\*If Non Public, please state under which category number from the guidance in the space provided.

## Regional Collaboration Update

### 1. Purpose of the Report

- 1.1 The purpose of this report is to provide the Audit and Scrutiny panel members with an update on the progress made in relation to regional collaboration.

### 2. Recommendations

- 2.1 It is recommended that members note the content of this report and the attached appendix (appendix A).

### 3. Reasons for Recommendations

- 3.1 To ensure that members are aware of the latest developments and future arrangements in relation to collaboration in the East Midlands.

### 4. Summary of Key Points

- 4.1 The attached appendix (appendix A) provides the latest position in relation to the collaborative projects currently being undertaken in the East Midlands region.
- 4.2 It should be noted that Nottinghamshire Police is also pursuing collaborative endeavours with other local service providers, such as Community Protection in the City, as well as co-location options with District and Borough Councils and the East Midlands Ambulance Service in addition to those programmes highlighted in the attached appendix.
- 4.3 Nottinghamshire Police is dedicated to providing a first class service to the public of Nottingham and Nottinghamshire, as well as to communities across the East Midlands region, through effective collaboration.
- 4.4 The Force, along with every other Police Force nationally, is facing severe cuts to funding this year and we anticipate that these cuts will continue over the next 5 years, with 'unprotected departments' being asked to plan for 25 – 40% budget cuts by 2020.

- 4.5 It is, therefore, essential that we find the best way to deliver the best service to members of the public in Nottinghamshire and the regional areas in the East Midlands.

## **5. Financial Implications and Budget Provision**

- 5.1 Continued, successful, collaboration in the East Midlands between Police Forces has many benefits, not least financial benefits for Nottinghamshire Police.
- 5.2 EMSOU has its own budget provisions for the Departments that come within this arena.

## **6. Human Resources Implications**

- 6.1 There have been a number of Officers from Nottinghamshire Police who have been successful in applying for roles in regional teams, such as Counter Terrorism, Serious and Organised Crime, and Homicide.
- 6.2 By sharing resources across East Midlands Forces we can ensure best value for money through a consistency of approach and efficiency in our response from specialist teams to members of the public in each of the counties who are part of the collaborations.

## **7. Equality Implications**

- 7.1 There are no equality implications arising from this report.

## **8. Risk Management**

- 8.1 There are no risks highlighted in this report.

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

- 9.1 The work of the East Midlands Collaboration team is clearly linked to the seven priorities of the Police and Crime Plan. Collaboration is not only pragmatic, but will help achieve results that enhance the way the police service in the region does business.

## **10. Changes in Legislation or other Legal Considerations**

- 10.1 There are no relevant changes in legislation or other legal considerations with regards to this report.

## **11. Details of outcome of consultation**

- 11.1 There is no requirement for consultation as a result of this paper, which is for update only.

## **12. Appendices**

## 12.1 Appendix A – Collaborative Projects Update, August 2015



**August 2015**

## **East Midlands Specialist Operations Unit (EMSOU)**

### **Collaborative Projects Update**



### **Regional Occupational Health (OHU)**

OHU are working with Client Liaison leads in forces to jointly develop a work plan, which identifies specific matters that we will collectively work through to improve the service, knowledge and collaborative working across a number of important parts of the Regional OHU service. The below are the elements that have been completed from the agreed work plan this quarter:

➤ **Client Liaison – Ill Health Retirement Process**

Work is on-going to review the process to a consistent, lean hand-off between retained HR and OHU.

➤ **Client Liaison – Limited Duties**

We have agreed to work with leads in each Force to seek to identify and develop a consistent approach to the PAT outcomes for Winsor on specific recommendations in respect of the restricted duties recommendations. Any subsequent business case for additional resources for the service provision will be prepared for the board in due course. OHU have attended workshops to progress with Forces on any new process.

➤ **Client Liaison – EAP Contract Provider**

Discussions have taken place in respect of an Employee Assistance Provider and the subsequent contract finish date. A contract review discussion with the Client Liaison from each Force has taken place and initial negotiations commenced with CiC.

A report regarding demand and funding was submitted by Ali Naylor (HR Director, Leicestershire Police) to the last Chief Constable and PCC Board and the agreed recommendations are being progressed. 'Process Evolution' have been commissioned to undertake the scoping exercise.

### **Learning and Development**

The Management Board met on the 24<sup>th</sup> July 2015. Baker Tilley have completed an Assurance Audit on EMCHRS Learning and Development (L&D), which was presented to the board. The assurance report confirmed all 8 areas of responsibility as effective. Work is progressing to develop opportunities for income generation, as agreed at the DCC's board.

The standardisation of courses is almost complete. Utilisation rates are improving and the implementation plan is progressing well. There have been difficulties with the recording of training in Nottinghamshire, but L&D been providing help and a solution is now in place.

### **Police Business Services (PBS)**

PBS is a two force collaboration between Nottinghamshire and Northamptonshire Police Forces aiming to deliver effective and efficient corporate services to both forces and their respective Police & Crime Commissioners (PCCs).

The key principle is that PBS will operate as a single organisation providing a "fit for purpose" and affordable range of services to its customers. PBS staff will be based in

existing locations but operating as one team enabled by common IT, processes and ways of working.

The initial scope of PBS will include the functions/processes of:

- Finance
- Information Communication and Technology
- People Service and Organisational Development
- Corporate Development
- Estate & Facilities
- Vehicle Workshop / Transport
- Information Assurance
- Vetting and Counter Corruption

The original outline business case for PBS was produced in June 2014; however the programme had to be paused whilst the Multi-Force Shared Services (MFSS) was implemented in Nottinghamshire. Now that MFSS has gone live Nottinghamshire Police is on the same transactional platform as Northamptonshire, which enables the collaboration to move forward at pace.

With the appointment of a Programme Director in April 2015, PBS has moved into an intensive design phase, which included substantial input from senior managers and functional experts from across both forces.

The design of PBS and the revised business case were approved at the PBS Transformation Board on the 9<sup>th</sup> July 2015 and the collaboration agreement was signed soon afterwards.

Delivery of the PBS programme will run from August 2015 through to April 2017. The programme will be delivered in two distinct stages:

- Stage 1 – PBS Integration, Set up & Launch - August 2015 to April 2016
- Stage 2 - Optimisation & Further Development - April 2016 to April 2017

The programme has now reached the consultation point where a two phase approach has been adopted. Staff in defined management posts will start their 45 day consultation week commencing 10th August 2015. It is anticipated that the remainder of staff will commence their 45 day consultation in early October 2015.

The programme is currently progressing to schedule with the aim to have the new organisation structures fully operational from April 2016.

## **EAST MIDLANDS SPECIALIST OPERATIONS SERVICE**

In November 2014 the four Chief Constables and PCCs of Leicestershire, Lincolnshire, Northamptonshire and Nottinghamshire were presented with the detailed business case for the creation of an integrated East Midlands Operational Support Service (EMOpSS). EMOpSS went 'live' on the 5th May 2015.

The structure for EMOpSS consists of 7 core collaborative operational teams:

- Roads and Armed Policing (RAPT)
- Tactical Armed Policing (TAPT)
- Tactical Roads Policing (TRPT)
- Tactical Support Teams (TST)

- Serious Collision Investigation (SCIU)
- Specialist Dogs
- General Purpose Dogs

The first 3 months have seen many challenges, but have also identified many benefits and efficiencies. Across the region there has been increased resilience and capacity; better teamwork, interoperability and response; greater flexibility and a more consistent command.

The EMOpSS Performance Board monitor performance, identify efficiencies and manage risk; regularly reporting to Chief Officers across the Region.

## EAST MIDLANDS CRIMINAL JUSTICE SERVICE

The East Midlands Criminal Justice Service is currently working to an agreed business plan based around the three overall objectives of embedding EMCJS as a regional service, achieving national and local CJ objectives and delivering efficiencies. These objectives are aimed at making criminal justice a fully regional service that is as efficient and effective as possible, gives best value for money for the general public and is also able to quickly respond to national initiatives and directives. Main pieces of work that are on-going at the moment include; considering embedding consistent working practices once a common IT platform is in place, obtaining detention officer services from an external supplier in Leicestershire and Northamptonshire, and implementing various national initiatives in partnership with CPS and HMCTS; these latter include Transforming Summary Justice and Better Case Management, aimed at improving the processes around getting cases through court (both Magistrates and Crown) and dealt with in a timely manner. There is also much happening around digital enabling, where this possibility and a pilot are looking at the creation of video links between courts and custody suites, enabling virtual attendance at remand courts.

## REGIONAL ICT

The Regional IT Transformation Programme is a portfolio of technology based, collaborative initiatives that are designed to support and improve the efficiency and flexibility of operational policing across the East Midlands Region. The projects include a number of Forces across the Region, working together to consolidate systems, centralise functions, share the costs involved and realise the joint benefits through economy of scale, increased flexibility offered by improved mobility and accessibility.

The current portfolio includes:

- **Body Worn Video** - a five Force collaborative programme of work delivering a common solution across the East Midlands region, issuing 3,500 digital camera recording devices to Officers to enhance the quality of the evidence already collected, to increase successful prosecutions, and reduce case processing costs and durations by providing additional corroborative evidence that is less easily contested by offenders.
- **Digital Interview Repository** - is a four Force collaborative project between Nottinghamshire, Derbyshire, Leicestershire and Northamptonshire to develop and implement a digitalised, networked, interview recording solution that will move the Forces away from using physical recording media for interviews by streaming the

interviews to a centralised digital storage and retrieval solution. This will improve security, reliability and accessibility as well as reduce operational costs.

- **Mobilising the Workforce (Agile Working)** - will deliver the infrastructure and associated software required to enable Officers and Police Staff to work across borders in regional forces. The solution will mobilise processes so that they can be carried in the field wherever and whenever they are required, enabling workers to be far more flexible in how they perform their duties by being less reliant on physical desk or office space. This is a scalable solution, initially being implemented across an operational regional unit comprised of Officers from four Forces within the region (Nottinghamshire, Leicestershire, Northamptonshire and Lincolnshire), has the potential for much broader application across Forces in the future and represents a significantly improved way of being able to access and deliver Force systems to operational staff.
- **Intelligence system** - recently completed by the programme, was the delivery of an intelligence system, which took information, held locally by each of the five Forces within the region, and consolidated it in to one, single database, accessible across all Forces within the Region. This has delivered improved efficiency by reducing the number of local infrastructures for the system, from five, to one, reducing technology operating costs, enabling a single Force to host and support a region wide system, whilst also improving the intelligence sharing capability across the region.
- **Software as a Solution** - A further key project of note, is the migration of another regional intelligence system, to a National “cloud” based Software as a Solution (SaaS) service. Led by Durham Constabulary, the Regional IT Transformation Programme is managing and co-ordinating the local IT tasks needed from the East Midlands Region, to help ensure that delivery at a national level is fully supported and successful.

## EMSOU

The East Midlands Special Operations Unit (EMSOU) is a regional tasking structure which has, for more than a decade now, made effective use of expertise and resources from within the East Midlands police forces to investigate many of the most serious crimes which affect our region.

EMSOU is not separate from the five forces, it is an amalgamation of certain key resources provided by the forces to be deployed throughout the region as and when there is an investigative need.

There are five main branches of EMSOU's work:

- **Serious and Organised Crime (EMSOU-SOC):** Made up of a number of specialist teams; Regional Intelligence Unit, the Regional Asset Recovery Team, Fraud and Financial Investigation, and Cyber Crime Unit
- **Major Crime (EMSOU-MC):** Investigates homicides and kidnap with demands and extortion, and other serious cases, as well as managing issues of threat, risk, and harm across the 5 forces.
  - Special Branch (EMSOU-SB)
  - Forensic Services (EMSOU-FS)
  - Regional Review Unit (RRU)





<b>For Information / Consideration / Comment / Decision (delete as appropriate)</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>Paddy Tipping Police Commissioner</b>
<b>Report Author:</b>	<b>Jackie Nash</b>
<b>E-mail:</b>	<b>Jackie.nash@nottinghamshire.pnn.police.uk</b>
<b>Other Contacts:</b>	
<b>Agenda Item:</b>	<b>08</b>

\*If Non Public, please state under which category number from the guidance in the space provided.

## **MYSTERY SHOPPER REPORT JULY 2014 – APRIL 2015**

### **1. Purpose of the Report**

- 1.1 The purpose of the report is to provide the Joint Audit and Scrutiny Panel with the PCC's Mystery Shopper Report for July 2014 – April 2015.

### **2. Recommendations**

- 2.1 That the Panel consider the Mystery Shopping Report and feedback to the Commissioner on the content of the report.

### **3. Reasons for Recommendations**

- 3.1 To provide information to the PCC to help him review the quality and delivery of Nottinghamshire Police's Customer Service.

### **4. Summary of Key Points (this should include background information and options appraisal if applicable)**

- 4.1 The key points are summarised within the body of the Mystery Shopper Report pages 1 – 5.
- 4.2 Priority Setting Meetings: those meetings that went ahead were considered good and informative but many are not well attended. For those cancelled, it was disappointing that the website had not been updated with this information.
- 4.3 101 Recorded Calls: generally considered this service to be operating efficiently and effectively.
- 4.4 Custody Food tasting: generally meals considered suitable for detainees who were detained for up to 24 hours. Beyond this period the meals were not considered to be the best quality.

### **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 report supports the Police & Crime priorities in ensuring: calls to the 101 number are managed efficiently and effectively and; that the public are kept informed of policing in their area.

## **10. Changes in Legislation or other Legal Considerations**

10.1 None.

## **11. Details of outcome of consultation**

11.1 None.

## **12. Appendices**

12.1 Mystery Shopper Report July 2014 – April 2015.

12.2 Appendix A – Priorities Setting Meetings

12.3 Appendix B – Nottinghamshire Police 101 Recorded Calls.

12.4 Appendix C – Custody Food Tasting Survey.

## **MYSTERY SHOPPER REPORT**

### **July 2014 – April 2015**

#### **Introduction**

Any organisation is judged by the service that it provides to the public and in 2013, the Nottinghamshire Police & Crime Commissioner introduced a Mystery Shopping Scheme, to enable local people to make a difference to the quality of service the community receives from their Police Force and identify good and bad patterns of customer relations.

Modern policing is about including local people and the Mystery Shopping Scheme is made up of volunteers from the local community aged 15+ who want to make a difference to police services.

The Mystery Shopping Scheme is a way of highlighting good customer services as well as spotting areas where performance falls below expectation.

#### **Background**

Mystery Shopping is a form of market research where individuals are trained to observe, experience and evaluate the customer service and engagement process of Nottinghamshire Police.

A Mystery Shopper acts as a customer and undertakes a series of agreed tasks, which monitor the quality and delivery of customer service. They then report back on their experiences in a detailed and objective way.

The purpose of mystery shopper research is to provide information to the Commissioner to help him review the quality and delivery of policing in Nottinghamshire. This is intended to assist the organisation to focus on customer service improvements by providing them with information on the quality of their current service.

The comments contained within this report are based on the observations and opinions of Mystery Shopper Volunteers. The report is a public perception survey and as such there may be some factual inaccuracies in the information gathered by our volunteers.

However, whilst the results should not be taken as a statement of fact, they do represent the genuine views of a member of the public making use of the services of Nottinghamshire Police and the results should be taken into consideration when future Priorities Setting meetings are planned.

Full details of the Mystery Shopping Exercises can be found at Appendix A (Priorities Setting Meetings), Appendix B (101 Recorded Calls) and Appendix C (Custody Food Tasting).

## **PRIORITIES SETTING MEETINGS**

### **Introduction**

Mystery Shoppers were tasked with attending Priorities Setting Meetings which are organised by the local police and partners to assess whether Nottinghamshire Police are successfully setting and targeting priorities agreed at the meetings, the suitability of the venue for the meetings and accessibility for members of the public. They attended 40 meetings between July 2014 and April 2015.

### **Summary**

Out of the 40 meetings selected for a Mystery Shop, 31 took place (78%), 8 did not take place despite being advertised on the Force Website (20%), and one venue could not be found by the Mystery Shopper (2%).

The meetings with the best attendance were the Beeston and West Bridgford meetings, Calverton & Woodborough and the Forest Town meeting which was attended by 26 members of the community council and members of public.

Six of the meetings that took place were not attended by any members of the public and 4 of these (Workshop and Newark) were only attended by a Police Officer/PCSO and the Mystery Shopper.

Although publicised on the website inviting members of the public to attend 8 of the meetings had been cancelled, rearranged to a different venue or just did not take place.

Eastwood 20/08/14. The Mystery Shopper used the yellow phone outside the police station but no one knew anything about the meeting.

Mansfield East 27/08/14. The caretaker at the venue said there was a meeting but that no one attended after waiting 45 minutes. The meeting had been cancelled but it was still on the website. The Inspector contacted the Volunteer Manager the next day to apologise. The meeting had been cancelled but unfortunately the caretaker at the venue hadn't been informed and the meeting was still publicised on the noticeboard outside the venue to say it was taking place. The Inspector also contacted the Mystery Shopper to apologise and to inform her when the next meeting was taking place.

Eastwood 02/09/14. Arrived at 6:50pm for the meeting at 7:00pm. Another member of the public arrived for the meeting. Spoke to a policeman who knew nothing about the meeting. Left at 7:20pm.

Beeston 30/09/14. Meeting cancelled. Two PCSO's were around to apologise to anyone who turned up.

Calverton 06/10/14. Meeting moved to Linby. No information on the website.

Eastwood 12/11/14. Meeting did not take place – no reason given.

Newark 08/12/14. Meeting did not take place, no reason given at the time. However, email sent to the Volunteer Manager from the Police Sergeant with explanation following the meeting. There had been a misunderstanding between the team as to who was attending and by the time a PCSO got to the meeting it was too late. The Sgt said he was dismayed that they had caused disappointment to members of the public. The Sgt said he would be conducting a review of meetings arranged at Newark and how they inform and update the public through the website.

Chilwell & Toton 20/01/15. The meeting took place the previous evening (19/01/15) but was advertised on the website as 20<sup>th</sup>.

The venue for the Kirkby meeting (07/10/14) could not be found by the Mystery Shopper. The Mystery Shopper asked a passing policeman but he had no knowledge of the meeting.

At 30 of the meetings the current priorities were discussed and there was clarity and agreement over the priorities for the next month. However, at the Leake & Keyworth meeting, there was no mention of current priorities or priorities for the next month.

At most the meetings where members of the public attended, they were given the opportunity to voice their opinions/concerns. However at the Forest Town meeting, the Leake & Keyworth meeting and the Retford meeting on 01/10/14 members of the public were not given the opportunity to ask questions. At the Retford meeting on 07/01/15 members of the public were given the opportunity to ask questions but were 'sidelined' as though their questions were unimportant.

### **Accessibility and Parking**

Eleven of the venues had accessibility or car park issues:

'And WhyNot' public house (Portland & Mansfield Town). Small car park with no disability bays.

Ingham Nook Community Centre (Chilwell & Toton). Both disability access and parking poor.

Forest Town Miners Welfare (Forest Town). Adequate parking for everyone once the car park was located. Car park access off a side street which was not signed.

North End Methodist Church (Newark & Sherwood). On street parking only.

The Old Court House (Bingham & Trent). On street parking only.

The 'Meeting Place' (Stapleford). Adequate parking for everyone but lots of steps (which were wet and slippery) to access the venue. Venue only accessible to the walking population.

West Bridgford Police Station. No adequate parking for anyone.

Linby & Papplewick Village Hall (Calverton & Woodborough). Large car park but only 2 disability bay.

Southwell Council Offices. A working stairlift in place but no one there to show how it operates. The handrail on the stairs is too wide to grip properly.

Keyworth Young People's Centre (Leake & Keyworth). On street parking only.

Worksop Police Station. Adequate parking but police car parked in the disability bay.

The other venues were accessible to all members of the public with adequate parking for everyone.

### **How Could the Meetings be Improved?**

- The Mystery Shoppers feel that most of the meetings should have been better advertised to inform members of the public that they were taking place which might increase attendance at some of the meetings. Maybe with a link to Neighbourhood Watch and Parish Councils.
- Some of the venues were felt to be inappropriate or intimidating.
- Easier access for people with a disability.
- Better chairing of some of the meetings so that everyone who wanted to could raise questions.
- Most meetings were well attended by Council representatives but members of the public should be encouraged to attend as well.
- Meetings should start promptly and not over-run. People need to get off quickly at the end of the meeting.
- Better circulation of information as some people could not hear all that was said.

- Perhaps if meetings were held in conjunction with Parish Council meetings there may be more attendees.
- Keep website up to date with correct dates of meetings and meeting cancellations. All meetings attended by Mystery Shoppers were publicised on the website but some of the meetings had been cancelled, changed or moved to another venue and the website not amended to reflect this.

## **Conclusion**

The Mystery Shoppers enjoyed attending many of the meetings, however they were not impressed when they had travelled out on a cold wintry night to find the meeting had been cancelled or that the date on the website was a mistake or that the venue was wrong. This would deter any members of the public who had made an effort to attend the meeting from attending another one.

Some of the meetings were only attended by the Mystery Shoppers and whilst they were welcomed to stay and were happy and interested to listen to what the Police had to say about policing in the area, they did not feel that this was a good use of police time.

All information regarding the meetings was taken from the Nottinghamshire Police website. All meetings attended were advertised as “members of the public welcome to attend” or “open to members of the public”.

## **101 RECORDED CALLS**

Two Mystery Shoppers over 18 years of age listened to **170** ‘101’ calls which had been previously recorded to assess the quality of customer service the callers received.

## **Mystery Shopper’s Encouraging Observations**

The Mystery Shoppers were generally impressed with the way the calls were handled. The Call Handlers:

- Have no problems with asking for advice.
- Are very professional in handling angry and difficult callers.
- Listen well and are very patient.
- Are efficient at putting callers at ease.
- Are understanding and polite.
- Are alert and ‘on the ball’.



## **CUSTODY FOOD TASTING**

### **Introduction**

Independent Custody Visitor Volunteers had been commenting on the quality of the food offered to people detained in Police Custody. They said that the detainees often refused or left the food because they didn't like it. Whilst most detainees are kept in police custody for less than 24 hours some are detained there overnight and others are kept in custody over the weekend waiting to go to Court.

The following survey was conducted using 10 volunteers (including Mystery Shoppers and Independent Custody Visitors) who tasted the food offered to detainees to test out the nutritional value, appearance and aroma of the food and comment on their findings.

This survey will form part of the next Mystery Shopping Report to provide feedback to the PCC on the services provided by Nottinghamshire Police.

### **Key Findings by the Mystery Shoppers**

- The majority of the meals were tasteless apart from the Vegetable Chilli with Pilau Rice, the Vegetable Curry and Rice and the Chicken and Vegetable Madras.
- The Beef Lasagne was considered to be the worst meal with no positive comments from the Volunteers.
- A lot of the meat was unidentifiable and had a strange consistency.
- Many of the foods had a strange metallic taste.
- There were mixed views on the Vegetable and Potato content.
- Many of the meals seemed to have the same basic brown sauce.
- Most of the meals had either a high fat or sugar content and were high in carbohydrates.
- None of the pictures on the boxes really gave a true picture of the meal inside.
- There is product suitability for Halal, Lactose Free, Gluten Free, Tomato Free, Nut Free, Vegan and Vegetarian Diets.
- As a one off meal, the majority of the dishes on offer are acceptable but for detainees who have to stay longer the menu is very monotonous.

- No deserts of any kind are offered to detainees or snacks such as biscuits, toast or sandwiches – rather ‘lean’ for those detainees staying a longer time.
- There were two different meal ranges – Range A and Range B. The Range B Meal range had really clear nutritional guidance eg amount per 100g and amount per serving.
- These meals are ok for detainees being detained for up to 24 hours. For detainees kept in custody for longer than 24 hours these meals are not acceptable.

### **Financial Implications**

Approximately 27,500 detainees went through police custody at Nottinghamshire last year. Some detainees will only be in custody for a short while so may not be fed. Some detainees will be there longer and require more meals. The cost of each meal is £1.25.

### **Recommendation**

The Volunteers understand that it is difficult for custody officers to ensure that each detainee can access a varied meal appropriate to their dietary requirements or religious and cultural needs whilst adhering to budgetary constraints.

However, they feel that other types of food should be considered when the contract for the current catering supplier expires.

### **Future Mystery Shopping Exercises**

We are hoping to include Victims Services in our future Mystery Shopping Exercises. Mystery Shoppers will be listening in to telephone calls to Nottinghamshire Police from Victims of Crime to ensure that Nottinghamshire Police is compliant with the Victims Code in their delivery of service to Victims of Crime.



**MYSTERY SHOPPING REPORT  
PRIORITIES SETTING MEETINGS JULY 2014 – APRIL 2015**

MEETING AND DATE	Carlton & Porchester – 17/07/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes.
DID THE MEETING TAKE PLACE?	Yes
VENUE	Richard Herrod Centre. Venue easy to find. Ample size, clean, airy, cool.
ACCESSIBILITY AND PARKING	Accessibility ramps and self opening doors. Adequate public and disability parking.
ATTENDANCE	1 Neighbourhood Warden, 3 Councillors, Assistant Manager of Venue, 1 resident, 1 Mystery Shopper, 4 PCSO's and 1 Police Officer.
PRIORITIES	Discussed the current priorities and how they were agreed. Information from the public assists in the setting of the priorities. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information pack circulated including crime figures. Information provided on arrests, convictions and penalties and levels of crime in the area.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. The Chair listed what was being done in the area. Police/Partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Public voiced opinions were listened to.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes.
HOW COULD THE MEETING BE IMPROVED?	Perhaps more advertising. The meeting had a pleasant and informal air most of the time. Female Councillor was talked over making her cross.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No.

MEETING AND DATE	Portland & Mansfield Town– 23/07/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes.

DID THE MEETING TAKE PLACE?	Yes
VENUE	And Why Not, Leeming Street. Venue easy to find. Not an appropriate place for the purpose of the meeting. In a small alcove of a pub, not a venue I would associate with a public meeting.
ACCESSIBILITY AND PARKING	Small car park but no disability parking bays.
ATTENDANCE	1 Shopkeeper, 1 pub landlord, 1 Mystery Shopper, 2 Police Officers.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities. Shop keepers disappointed that answers could not be given but reassured by actions to be taken.
INFORMATION PROVIDED	Action Plan circulated and Crime Figures. Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. An agenda was circulated listing priorities and updates. Police/Partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Police agreed to look into issues raised by public and get back to them.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 74 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes. It was both Officers first meeting therefore couldn't respond to shop owners queries on previous issues which had required action. They agreed to get back to her.
HOW COULD THE MEETING BE IMPROVED?	Try to increase the attendance at the meeting – according to the Shop Owner she was usually the only member of public attending.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Lady shop keeper thought the meeting a waste of time as nothing changes and a lot of jargon used.

MEETING AND DATE	Chilwell & Toton – 29/07/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes.
DID THE MEETING TAKE PLACE?	Yes
VENUE	Ingham Nook Community Centre. Venue not easy to find.
ACCESSIBILITY AND PARKING	Parking poor and disability access poor.
ATTENDANCE	2 members of public, 1 Mystery Shopper and 2 Police Officers.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.

INFORMATION PROVIDED	List of crime figures. Information was provided on arrests, convictions and penalties.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Apologies were made about what is happening with local area policing. Police/Partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	The public voiced their views and were listened to. It was a very good meeting.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes.
HOW COULD THE MEETING BE IMPROVED?	Better advertising to increase attendance. The Police informed everyone at the meeting that Tesco at Toton are opening a Community Room soon that may be available for meetings.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Councillor spent a lot of time contacting people about the meeting.

MEETING AND DATE	Mansfield Woodhouse – 01/08/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Park Road Resource Centre. Venue not easy to find. There was a lift to 1 <sup>st</sup> floor where the meeting took place.
ACCESSIBILITY AND PARKING	Parking around back of venue with several disability bays.
ATTENDANCE	5 members of public and 1 Councillor and 1 Police Officer.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be.
INFORMATION PROVIDED	Crime Figures. Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Police/Partners explained action taken to tackle crime.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	A good friendly discussion took place and everyone was given the chance to speak. Although not run by the police, the officer present made the priorities quite clear.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 70 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes.

HOW COULD THE MEETING BE IMPROVED?	It would be difficult to improve this meeting – apparently there are at least twice as many present usually.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	All present felt the meeting was valuable. All spoke highly of the police.

MEETING AND DATE	Workshop – 10/08/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Workshop Police Station. Venue easy to find. Drinks were made available to attendees of meeting.
ACCESSIBILITY AND PARKING	Lift access and adequate public and disability parking.
ATTENDANCE	1 Mystery Shopper and 2 Police Officers.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed
INFORMATION PROVIDED	Crime Figures. Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting was late starting and no introductions were made. A Police Officer took the Chair. The meeting opened with apologies and then went on to Policing Priorities. Police explained what action they had taken to tackle crime. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	No. The police had put a lot of work, time and effort into the meeting but no members of the public turned up.
HOW COULD THE MEETING BE IMPROVED?	Get information about the meeting to the public. Holding the meeting in the Police Station may be intimidating.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No one to speak to. Mystery Shopper felt that the Police Officers were disheartened by the lack of response from the public.

MEETING AND DATE	Forrest Town – 19/08/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Forest Town Miners Welfare. Venue not easy to find. Now called Arena. Venue not appropriate for

	purpose of the meeting. Room very full, no spare seats.
ACCESSIBILITY AND PARKING	Adequate public and disability parking once the car park was located. Car park access off a side street, not signed.
ATTENDANCE	26 members of the public and members of Forest Town Community Council, 2 Mystery Shoppers and 2 Police Officers
PRIORITIES	Discussed the current priorities and how they were agreed. Same priorities as last meeting – agreed to continue. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Levels of crime in the area.
DISCUSSION	The meeting started on time, introductions were made and a member of the Community Council too the Chair. Police/Partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	No.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 1 hour and 45 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Not really. Very little time given to priorities – the majority of the meeting was about Forest Town Community.
HOW COULD THE MEETING BE IMPROVED?	It could be chaired more effectively. 5 members at the top table talked amongst themselves while the public were asking questions and raising concerns.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Meeting ran over an hour late so people anxious to get away.

MEETING AND DATE	Eastwood – 20/08/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	No. Very difficult to get hold of anyone, used yellow phone, no one seemed to know about the meeting. After several phone call access given to police station.
VENUE	Eastwood Police Station. Venue easy to find. Venue not appropriate for purpose of the meeting.
ACCESSIBILITY AND PARKING	No parking outside the Police Station but public car park over the road with pay and display.
ATTENDANCE	2 Mystery Shoppers.
PRIORITIES	N/A
INFORMATION PROVIDED	N/A



DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Mansfield East – 27/08/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes.. Caretaker said there was a meeting but no one attended. Waited 45 minutes.
DID THE MEETING TAKE PLACE?	No. Caretaker said there was a meeting but no one attended. Waited 45 minutes. Apparently the meeting had been cancelled but it was still on the website. Very large meeting room with ample seating and tables.
VENUE	Oakham Room, Mansfield Civic Centre. Venue easy to find.
ACCESSIBILITY AND PARKING	Plenty of public and disability parking bays.
ATTENDANCE	1 Mystery Shopper.
PRIORITIES	N/A
INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Newark & Sherwood 01/09/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	North End Methodist Church. Venue easy to find.
ACCESSIBILITY AND PARKING	Only on street parking, no disability parking bay.
ATTENDANCE	8 members of public, 1 Mystery Shopper, 1 council official and 1 PCSO.
PRIORITIES	Discussed the current priorities and how they were agreed. 2 priorities agreed. Priorities for the next month were discussed. No new priorities were set. Old priorities seemed to be under control as improvements had happened.
INFORMATION PROVIDED	No other information provided.
DISCUSSION	The meeting started on time, no introductions were made and a Member of the Tenants Assoc took the Chair. Discussed 2 priorities. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	All members of public given opportunity to voice their views and opinions.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 40 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes. The Tenants and Residents seemed to have a good rapport with the PCSO and were all very friendly.
HOW COULD THE MEETING BE IMPROVED?	Started 15 minutes late so prompt starting would improve.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Everyone seemed pleased that the Mystery Shopper was in attendance and that steps were being taken to see that meetings and priorities were being monitored.

MEETING AND DATE	Eastwood 02/09/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	No. Arrived at 6:50pm for the meeting at 7:00pm and used external phone. Another member of the public arrived whilst waiting to be admitted. Let in and spoke to a Policeman who knew nothing about the meeting. Left at 7:20pm.
VENUE	Eastwood Police Station. Venue easy to find.
ACCESSIBILITY AND PARKING	No parking outside the Police Station but public car park over the road with pay and display.

ATTENDANCE	2 Mystery Shoppers.
PRIORITIES	N/A
INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Bingham & Trent – 08/09/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Old Court House. Venue easy to find. Good sized room with w/c facility.
ACCESSIBILITY AND PARKING	On street parking only.
ATTENDANCE	1 resident, 1 Mystery Shopper, 3 Councillors and 1 Police Officer.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Discussion took place about ASB and speeding. Police/Partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	All present had the opportunity to speak.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 75 minutes.
WAS THE OBJECTIVE OF THE	Yes. Lots of discussion from all present.

MEETING MET?	
HOW COULD THE MEETING BE IMPROVED?	More advertising – maybe a link with Neighbourhood Watch and perhaps inviting local parish councillors and business people.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	All those present were enthusiastic and wished more could be done to help.

MEETING AND DATE	Beeston – 30/09/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	No. Meeting cancelled. Two PCSO's were around to apologise to anyone who turned up, which was only the Mystery Shopper.
VENUE	Old Council Chamber, Forest Avenue. The venue was easy to find.
ACCESSIBILITY AND PARKING	Plenty of public and disability parking in nearby car park.
ATTENDANCE	1 Mystery Shopper.
PRIORITIES	N/A
INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	Better organisation of meeting.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Spoke to the 2 PCSO's who were very apologetic that the meeting had been cancelled. The meeting had been set a month too early in error therefore no figures available to discuss.

MEETING AND DATE	Retford – 01/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes

VENUE	Retford Town Hall. Venue easy to find. Very long room set out so Committee and Police were at one end. 3 members of the public at the back found it difficult to hear.
ACCESSIBILITY AND PARKING	Public and disability parking in nearby car park.
ATTENDANCE	2 members of public, 1 Mystery Shopper, 2 Police Officers, 1 PCSO and Committee Members.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed 3 Priorities agreed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Vague information provided on arrests, convictions and penalties.
DISCUSSION	The meeting started on time, introductions were made and a Councillor took the Chair. An agenda was circulated which was headed Priority Setting Meeting.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Members of the public were not given the opportunity to voice their views. Even in Any Other Business they were not asked. One gentleman very upset over not being allowed to voice his concerns.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 40 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes
HOW COULD THE MEETING BE IMPROVED?	Members of the public should be encouraged to attend the meeting and be allowed to raise concerns.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	One member of the public was very disgruntled that people he knew had been told not to attend the meeting.

MEETING AND DATE	Eastwood North – 02/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Eastwood Police Station. Venue easy to find. Disabled Mystery Shopper had difficulty climbing the stairs. Meeting on first floor, not disability friendly.
ACCESSIBILITY AND PARKING	Public car park over the road with plenty of public and disability car parking.
ATTENDANCE	6 members of public and Councillors and 1 Mystery Shopper and 1 PCSO.
PRIORITIES	Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be.
INFORMATION PROVIDED	Vocally, no hand outs. Information was provided on arrests, convictions and penalties.
DISCUSSION	The meeting was 10 minutes late, introductions were made and a PCSO took the Chair. Reference was made to crime figures. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.

WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	A good general discussion took place.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 90 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes
HOW COULD THE MEETING BE IMPROVED?	Encourage better attendance by members of the public.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Spoke to Parish Councillors who had an interest in the area and who felt that attending the meeting was a good use of their time.

MEETING AND DATE	Calverton – 06/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	No. The meeting was moved to Linby. No information on the website.
VENUE	Papplewick Village Hall. Venue easy to find.
ACCESSIBILITY AND PARKING	Adequate public and disability parking.
ATTENDANCE	1 Mystery Shopper
PRIORITIES	N/A
INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Kirkby East – 07/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes but venue couldn't be found. Sat Nav took Mystery Shopper to postcode but no evidence of meeting. Asked a passing policeman but he had no idea.
VENUE	Sherwood Court. Could not find the venue.
ACCESSIBILITY AND PARKING	N/A.
ATTENDANCE	N/A
PRIORITIES	N/A
INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	RURAL EAST BASSETLAW – 08/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Retford Town Hall. Venue easy to find. Meeting in Council Chamber.
ACCESSIBILITY AND PARKING	Accessible for people with a disability with adequate parking in nearby car park.
ATTENDANCE	10 members of public (mostly farmers) 1 Fire Safety Officer and 1 Mystery Shopper and 3 Police Officers.
PRIORITIES	Discussed the current priorities and how they were agreed. Current priorities agreed. There was clarity and agreement over what the priorities would be.
INFORMATION PROVIDED	Crime figures. Information was provided on arrests, convictions and penalties and levels of crime.

DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. An agenda was circulated. Police/Partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	The Police informed members of the public that they needed to know about problems so they can act upon them.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes
HOW COULD THE MEETING BE IMPROVED?	More attendance and input from the public would always improve a meeting.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No.

MEETING AND DATE	Stapleford – 08/10/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	The Meeting Place Community Centre. Venue easy to find.
ACCESSIBILITY AND PARKING	Lots of steps but parking adequate.
ATTENDANCE	12 members of public, 1 Councillor and 1 Mystery Shopper and 1 PCSO.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. A full list of priorities and crime in the area was circulated. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	A good discussion took place.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 90 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes. Very successful on all counts. This meeting stands out from others attended.



HOW COULD THE MEETING BE IMPROVED?	Easier access for people with a disability. The steps were wet and slippery.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Members of the public felt it was a good way of communicating with the Police.

MEETING AND DATE	Ollerton, Clipstone & Villages
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Ollerton Town Hall. Venue easy to find.
ACCESSIBILITY	Adequate public and disability parking.
ATTENDANCE	3 Councillors and 1 Mystery Shopper and 1 PCSO.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a PCSO took the Chair. Opened with minutes of the last meeting. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	All present joined in the discussion.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes however not a lot of direction from the Chair who was new in the position.
HOW COULD THE MEETING BE IMPROVED?	More people at the meeting – a lot of apologies were sent.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	All felt the meeting was useful.

MEETING AND DATE	West Bridgford – 13/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes

DID THE MEETING TAKE PLACE?	Yes
VENUE	West Bridgford Police Station. Venue easy to find. Meeting held in the reception area and facilities such as w/c available. Size big enough for purpose.
ACCESSIBILITY AND PARKING	Accessible to all as no stairs. No adequate parking for public or people with a disability at police station.
ATTENDANCE	14 members of public, 1 Magistrate, 2 Press and 2 Mystery Shoppers and 5 Police Officers.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities set by a survey. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities. Priorities very clear as were actions to be taken.
INFORMATION PROVIDED	Minutes of last meeting. Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started early, 7:10pm (not 7:30pm as publicised). A Police Officer took the Chair. Opened with report on crime. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	The floor was opened to anyone who wanted to voice their opinions.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 2 hours.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes. Meeting successful and all points were met professionally.
HOW COULD THE MEETING BE IMPROVED?	The meeting should start at the advertised time. A younger audience should be encouraged to attend.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	It was a wet night so members of the public did not stay around to talk.

MEETING AND DATE	Carlton & Porchester – 14/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Richard Herrod Centre. Venue easy to find.
ACCESSIBILITY AND PARKING	Disability ramps and self opening doors. Adequate public and disability parking.
ATTENDANCE	2 members of public, 3 Councillors and 1 Mystery Shopper. 2 Police Officers and 3 PCSO's.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. The Police/partners explained what they would be doing to deliver the priorities.

INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime. There was clarity and agreement over what the priorities would be.
DISCUSSION	The meeting started on time, introductions were made and a PCSO took the Chair. Started with priorities and crime figures. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. A discussion of priorities for each area took place.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Very good discussion took place.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 70 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes a very successful meeting.
HOW COULD THE MEETING BE IMPROVED?	Encourage more members of public to attend.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	It was a cold, wet night and people wanted to head for home. Spoke to the Police Officers who felt the meetings were a good way of getting information to the public.

MEETING AND DATE	Beeston – 27/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Old Council Chamber. Venue easy to find.
ACCESSIBILITY AND PARKING	Adequate public and disability parking.
ATTENDANCE	12 members of public and Councillors and 1 Mystery Shopper and 1 Police Officer and 3 PCSO's.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Lots of information. Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a PCSO took the Chair. Agenda circulated. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Good discussions.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 70 minutes.

WAS THE OBJECTIVE OF THE MEETING MET?	Yes. All objectives covered.
HOW COULD THE MEETING BE IMPROVED?	No
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No.

MEETING AND DATE	Calverton & Woodborough – 31/10/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Linby & Papplewick Village Hall. Venue easy to find. A good sized room, clean and warm, refreshments provided.
ACCESSIBILITY AND PARKING	Large car park but only 2 disability bays.
ATTENDANCE	14 members of public, 1 Neighbourhood Warden, 2 Ravenshead Speedwatch, 4 Councillors, 1 Mystery Shopper, 1 Police Officer and 3 PCSO's.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting was late starting, introductions were made and a Police Officer took the Chair. Opened with crime figures. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	A good discussion was held on all subjects.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting.. The meeting lasted for 2 hours 15 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes
HOW COULD THE MEETING BE IMPROVED?	Encourage more members of public to attend. Well attended by representatives from all areas with the exception of Bestwood.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Venue was liked by all although some people asked if the venue could be moved on a rota basis so all villages had a meeting nearby. Members of the public felt it was a valuable meeting as they could all put their views across.

MEETING AND DATE	Southwell – 11/11/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Council Offices Southwell. Venue easy to find.
ACCESSIBILITY AND PARKING	A working stairlift is in place but there is no one to show how it operates and the handrail on the stairs is too wide to grip properly.
ATTENDANCE	6 Councillors, 1 Press and 1 Mystery Shopper and 1 Police Officer.
PRIORITIES	Discussed the current priorities and how they were agreed. No clear priorities were set but all crime is dealt with on a day to day basis.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	All present joined in the discussions.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	No clear priorities were set but all crime is dealt with on a day to day basis.
HOW COULD THE MEETING BE IMPROVED?	Easier access for people with a disability. No wheelchair access.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Date and venue convenient for those spoken to.

MEETING AND DATE	Eastwood – 12/11/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	No. No reason given.
VENUE	Eastwood Police Station. Venue easy to find.
ACCESSIBILITY AND PARKING	No parking outside the Police Station but public car park over the road with pay and display.
ATTENDANCE	1 Mystery Shopper.
PRIORITIES	N/A

INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	WORKSOP – 13/11/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Worksop Police Station. Venue easy to find.
ACCESSIBILITY AND PARKING	Adequate public and disability parking.
ATTENDANCE	1 Mystery Shopper and one Police Officer.
PRIORITIES	Discussed the current priorities and how they were agreed.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and the Police Officer took the Chair. Priorities were discussed and some crime increase due to seasonal weather. Police explained action taken to tackle crime. Discussion took place between about particular problems in the area and solutions/options were put forward to solve these problems.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	Yes
HOW COULD THE MEETING BE IMPROVED?	Encourage more people to attend by publicising the meeting better.

DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A
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MEETING AND DATE	Leake & Keyworth – 02/12/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Keyworth Young Peoples Centre. Venue easy to find.
ACCESSIBILITY AND PARKING	On street parking only.
ATTENDANCE	7 members of public, Councillors, 2 Youth Workers, 1 Mystery Shopper, 1 Police Officer and 1 PCSO.
PRIORITIES	No mention of current priorities or priorities for next month.
INFORMATION PROVIDED	Crime figures. Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Apologised for being unprepared as was expecting someone else to Chair the meeting, said it was a priority setting meeting. Police/partners explained action taken to tackle crime. Solutions were adopted. No discussion on priorities for next month.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	No.
CLOSE OF MEETING	No satisfactory arrangements were made for the next meeting. The meeting lasted 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	No.
HOW COULD THE MEETING BE IMPROVED?	Encourage members of the public and partners to attend.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Everyone but the members of the public were offered mugs of tea/coffee and biscuits which was inhospitable.

MEETING AND DATE	Bonnington & Daybrook – 04/12/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Gedling Civic Office, Arnot Hill Park. Venue easy to find.
ACCESSIBILITY AND PARKING	Adequate public and disability parking.

ATTENDANCE	9 members of public and 2 Mystery Shoppers and 2 PCSO's.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. The Police/partners explained what they would be doing to deliver the priorities. There was clarity and agreement over what the priorities would be.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a PCSO took the Chair. Chair stated it was a priority setting meeting. PCSO explained action taken to tackle crime. Discussion took place about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Yes.
CLOSE OF MEETING	No satisfactory arrangements were made for the next meeting. The meeting lasted 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes. Successful priorities were identified after discussion.
HOW COULD THE MEETING BE IMPROVED?	Circulate minutes of meeting to those attending.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	When asked if the minutes could be circulated was told by police they could find the information on the website.

MEETING AND DATE	Newark – 08/12/14
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	No. Email sent to the Volunteer Manager from PS with explanation following enquiry about the meeting.
VENUE	North End Methodist Church. Venue easy to find.
ACCESSIBILITY AND PARKING	On street parking only, no disability parking.
ATTENDANCE	1 member of public, 1 Mystery Shopper.
PRIORITIES	N/A
INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A



WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Beeston – 06/01/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	The Old Council Chamber, Forest Avenue. Venue easy to find.
ACCESSIBILITY AND PARKING	Adequate public and disability parking in public car park.
ATTENDANCE	17 members of public Councillors, 1 Mystery Shopper, 1 Police Officer and 3 PCSO's.
PRIORITIES	Discussed the current priorities and how they were agreed. Information was provided on arrests, convictions and penalties and levels of crime. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Satisfactory arrangements were made for the next meeting. The meeting lasted 60 minutes.
DISCUSSION	The meeting started on time, introductions were made and a PCSO took the Chair. Opened with minutes of last meeting and crime figures. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Yes.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes. A very productive meeting.
HOW COULD THE MEETING BE IMPROVED?	Meeting well organised and attended.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No.

MEETING AND DATE	Retford – 07/01/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Retford Town Hall. Note on door saying meeting in Butter Market, spent quite a time locating where the meeting was. Local people knew where it was. Meeting room not really suitable, like a large soup kitchen. The proposed room had been double booked.
ACCESSIBILITY AND PARKING	Adequate public and disability parking in nearby public car park.
ATTENDANCE	9 members of public, 2 Councillors, 1 Mystery Shopper 1 Police Officer and 1 PCSO.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed 3 Priorities agreed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	Mystery Shopper late as unable to find the venue. A Councillor took the Chair and a Priority Setting Agenda was circulated Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Yes but questions from the public seemed to be side-lined.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 40 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes.
HOW COULD THE MEETING BE IMPROVED?	Better control of the meeting by the Chair – a fair amount of veering off the agenda.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No.

MEETING AND DATE	Cropwell Butler – 12/01/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Old School Fern Road, Cropwell Bishop. Venue easy to find.
ACCESSIBILITY AND PARKING	Adequate public and disability parking.
ATTENDANCE	8 Councillors and 1 Mystery Shopper, 1 Police Officer and 1 PCSO.

PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Opened with reference to priorities. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes, fairly successfully.
HOW COULD THE MEETING BE IMPROVED?	Encourage more members of the public to attend.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No.

MEETING AND DATE	Bassetlaw Rural – 14/01/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Retford Town Hall. Venue easy to find.
ACCESSIBILITY AND PARKING	Adequate public and disability parking in public car park.
ATTENDANCE	5 members of public, 5 Councillors and 1 Mystery Shopper and 2 Police Officers.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Opened with reference to priorities. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems. Solutions were adopted.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Yes.

CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 90 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes quite successfully.
HOW COULD THE MEETING BE IMPROVED?	A good meeting – venue warm and comfortable with refreshments. More members of the public should be encouraged to attend.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	No.

MEETING AND DATE	West Bridgford – 19/01/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	West Bridgford Police Station. Venue easy to find.
ACCESSIBILITY AND PARKING	No adequate public or disability parking outside police station.
ATTENDANCE	14 members of public, 4 Councillors and 1 Mystery Shopper and 4 Police Officers/PCSO's.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police/partners explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a Police Officer took the Chair. Police/partners explained action taken to tackle crime. Discussion took place between police/partners about particular problems in the area and solutions/options were put forward to solve these problems.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	The Inspector asked for views from those attending but very few took advantage of the opportunity.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting. The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes quite successful, a good meeting.
HOW COULD THE MEETING BE IMPROVED?	A good meeting but perhaps a print out of the crime figures as it was difficult to hear all that was said.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Members of the public felt that the meeting was a useful way of communicating with the police, making them feel their views count in the community.

MEETING AND DATE	Chilwell & Toton – 20/01/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	No. The meeting took place the previous evening (19 <sup>th</sup> ) but was advertised on the website as 20 <sup>th</sup> .
VENUE	Community Space, Tesco. Venue easy to find.
ACCESSIBILITY AND PARKING	Supermarket car park so ample space for public and disability car parking.
ATTENDANCE	1 Mystery Shopper.
PRIORITIES	N/A
INFORMATION PROVIDED	N/A
DISCUSSION	N/A
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	N/A
WAS THE OBJECTIVE OF THE MEETING MET?	N/A
HOW COULD THE MEETING BE IMPROVED?	N/A
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Newark – 26/01/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Christchurch Hall, Boundary Road. Venue easy to find.
ACCESSIBILITY AND PARKING	On street parking only.
ATTENDANCE	1 Mystery Shopper and 1 PCSO.
PRIORITIES	Discussed the current priorities and how they were agreed. Priorities will remain the same as no members of public to pick new ones.
INFORMATION PROVIDED	Information was provided on arrests, convictions and penalties and levels of crime.
DISCUSSION	The meeting started on time, introductions were made and a PCSO took the Chair. Started with minutes of the last meeting. PCSO explained action taken to tackle crime.

WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	The meeting lasted for 60 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes.
HOW COULD THE MEETING BE IMPROVED?	Perhaps if meetings were held in conjunction with Parish Council Meetings there may be more attendees.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Worksop North – 16/02/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes.
DID THE MEETING TAKE PLACE?	Yes.
VENUE	Worksop Police Station. Venue easy to find. The venue was appropriate for the purpose of the meeting.
ACCESSIBILITY AND PARKING	Adequate public and disability parking however police car parked in the disability bay.
ATTENDANCE	No members of public at the meeting. 1 Mystery Shopper and one Police Officer.
PRIORITIES	Priorities were established by PCSO's taking questionnaires into Shopping Centre and door to door. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The Police explained what they would be doing to deliver the priorities.
INFORMATION PROVIDED	A very detailed sheet was available to see on arrests, convictions and penalties and action taken to tackle crime, disorder and incidents.
DISCUSSION	The meeting started on time.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	N/A
CLOSE OF MEETING	The meeting lasted for 1 hour. The date of the next meeting was set for 14/05/15.
WAS THE OBJECTIVE OF THE MEETING MET?	Yes but no members of the public to discuss with.
HOW COULD THE MEETING BE IMPROVED?	Increase the numbers of attendees. However, the police feel they are doing all they can to encourage people to come to the meetings.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	N/A

MEETING AND DATE	Collingham, Winthorpe & Villages – 02/03/15.
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes.
DID THE MEETING TAKE PLACE?	Yes.
VENUE	Harby Village Hall. Easy to find and appropriate for the purpose of the meeting. The room was cold. One gentleman had tripped over a low wall and hurt his arm due to poor lighting.
ACCESSIBILITY AND PARKING	Accessible to all members of the community. Lots of public and disability parking.
ATTENDANCE	6 people attended all Councillors, no members of the public, 1 Mystery Shopper and 1 PCSO.
PRIORITIES	Current priorities outlined Next months priorities are to be the same as last months. There was clarity and agreement over what the priorities would be. PCSO explained what the police were doing to deliver the priorities.
INFORMATION PROVIDED	Information provided on levels of crime, arrests, convictions, and penalties.
DISCUSSION	PCSO took the Chair. Meeting opened with discussion of last set of priorities. A good general discussion took place.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Yes. A very good all round discussion.
CLOSE OF MEETING	The meeting lasted for 1 hour. No satisfactory arrangements were made for the next meeting other than the meeting would be on a Monday in 3 months time.
WAS THE OBJECTIVE OF THE MEETING MET?	Very successful.
HOW COULD THE MEETING BE IMPROVED?	Numbers of attendees – public and partners.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	The room was cold so people didn't stay around to chat. There will be training on the use of speed gun and Mystery Shopper was asked if they could be provided with reflective vests.

MEETING AND DATE	Harworth & Bircotes – 08/04/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes
DID THE MEETING TAKE PLACE?	Yes
VENUE	Harworth & Bircotes Town Hall.
ACCESSIBILITY AND PARKING	Appropriate for the purpose of the meeting and accessible to all members of the community. Adequate public and disability parking.
ATTENDANCE	11 people attended the meeting – all Councillors or their representatives, plus 1 member of the Notts Fire & Rescue Service plus 1 Police Officer.

PRIORITIES	The Police Officer outlined the current priorities. A very pro-active police presence as well as lots of support from those at the meeting. Priorities for the next month were discussed, identified by Safer Neighbourhood Teams. There was clarity and agreement on the priorities and the Police Officer explained what they will be doing to deliver those priorities.
INFORMATION PROVIDED	Lots of information provided on levels of crime and action taken to tackle crime.
DISCUSSION	The Police Officer took the chair and the meeting started promptly. Introductions by everyone. A very in depth discussion was had about the priorities, crime figures and action taken.
WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Yes. A good discussion took place. Lots of interaction from all present.
CLOSE OF MEETING	The meeting lasted for 1½ hours. Satisfactory arrangements were made for the next meeting on Wednesday 15 <sup>th</sup> July.
WAS THE OBJECTIVE OF THE MEETING MET?	Very successful meeting.
HOW COULD THE MEETING BE IMPROVED?	N/A. A very good meeting.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	A member of the Fire & Rescue Service was present who give input on safety and offered to attend other meetings if possible.

MEETING AND DATE	Stapleford – 14/04/15
WAS THE MEETING PUBLISHED ON THE WEBSITE?	Yes.
DID THE MEETING TAKE PLACE?	Yes.
VENUE	The Meeting Place Community Centre. Venue easy to find. Venue appropriate for the purpose of the meeting.
ACCESSIBILITY AND PARKING	Meeting Room only accessible to the walking population – lots of steps. Ample and adequate parking. Well lit.
ATTENDANCE	8 Neighbourhood Watch, 4 Councillors, 1 Mystery Shopper, 1 Police Officer and 1 PCSO.
PRIORITIES	The Police outlined the current priorities. Neighbourhood Watch play a large part in gathering the figures. Online surveys used to identify priorities. Priorities for the next month were discussed. There was clarity and agreement over what the priorities would be. The police explained what they would be doing to deliver these priorities.
INFORMATION PROVIDED	Information provided on the levels of crime,. A comprehensive report given out regarding car crime. No particular information provided on arrests, convictions and penalties.
DISCUSSION	PCSO Chaired the meeting. Opened very promptly with discussion and update on priorities. A lively discussion between all present.



WERE MEMBERS OF THE PUBLIC GIVEN THE OPPORTUNITY TO VOICE THEIR VIEWS?	Yes, all present joined in the discussion.
CLOSE OF MEETING	Satisfactory arrangements were made for the next meeting on 14/07/15. The meeting lasted for 70 minutes.
WAS THE OBJECTIVE OF THE MEETING MET?	Objective of meeting successfully met. Clear priorities set.
HOW COULD THE MEETING BE IMPROVED?	More members of the public attending. A good meeting, lots of dialogue and enthusiasm.
DID ANYONE ELSE AT THE MEETING MAKE ANY COMMENTS.	Spoke to people attending after the meeting and they said the venue and time of the meeting was convenient, it was a good use of their time and they were given the opportunity to speak. The police listened to their views and took them into account.

## NOTTINGHAMSHIRE POLICE 101 RECORDED CALLS

How was the caller greeted by the call handler?	YES	NO
The call handler said Hello/Good Morning/Good Afternoon	86	84
The call handler mentioned Nottinghamshire Police.	163	7
The call handler asked "How can I help you?"	156	14

After the caller asked a question or after they had explained what information they required, what did the call handler do?	YES	NO
They dealt with the enquiry themselves.	149	21
They explained that they could not answer the query.	29	141
They put the caller on hold.	23	147
They transferred the caller to another staff member/department to deal with the enquiry.	13	157
They offered to call the caller back.	21	149

**Thirteen calls were transferred:**

The Call Handlers explained the reason for transferring the calls and gave the name of the person/department they were being transferred to.

How did the call taker handle the call?	YES	NO
They were quick and efficient.	170	0
They were polite and courteous.	170	0
They appeared rude and/or disinterested.	0	170
They genuinely wanted to help.	170	0
They did all that was necessary to answer the enquiry.	168	2
They used jargon/language that was easy to understand.	170	0
They treated the caller with respect.	170	0

Mystery Shopper's Comments

- One call handler was not embarrassed to admit a lack of knowledge and went to ask a Sergeant.
- One call handler was a little slow, possibly irritated by the caller who sounded drunk.

	YES	NO
At any time during the call did the call handler ask any questions relating to the enquiry?	170	0

	YES	NO
Were you able to hear the call handler clearly?	168	2

#### Mystery Shopper's Comments

- Call handler had a soft voice that seemed muffled at times.
- Callers speech and breathing overpowered the handler who was quietly spoken.

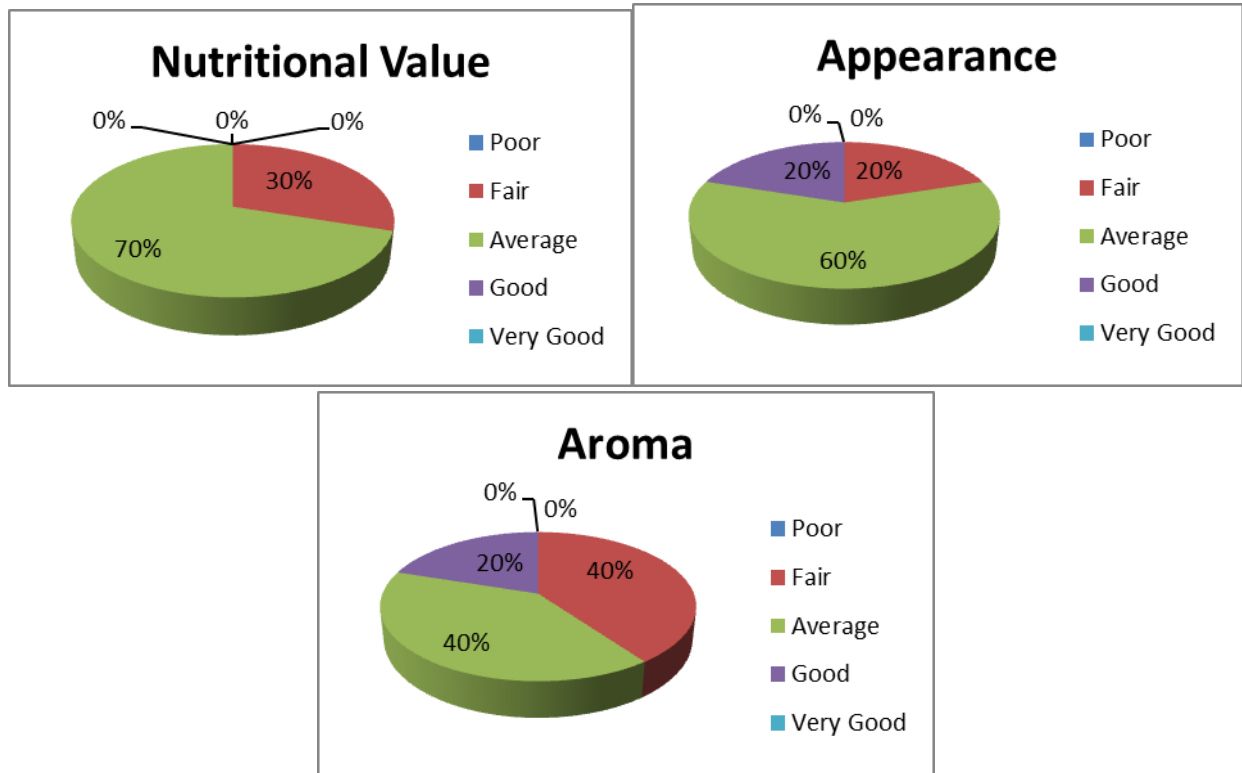
What did the call handler say at the end of the call?	YES	NO
They checked that they had answered the enquiry satisfactorily.	152	18
They asked for the callers contact details.	142	28
They said 'thank you'.	148	22
They said 'goodbye'.	149	21

**CUSTODY FOOD TASTING SURVEY**  
**Tuesday 31<sup>st</sup> March 2015**

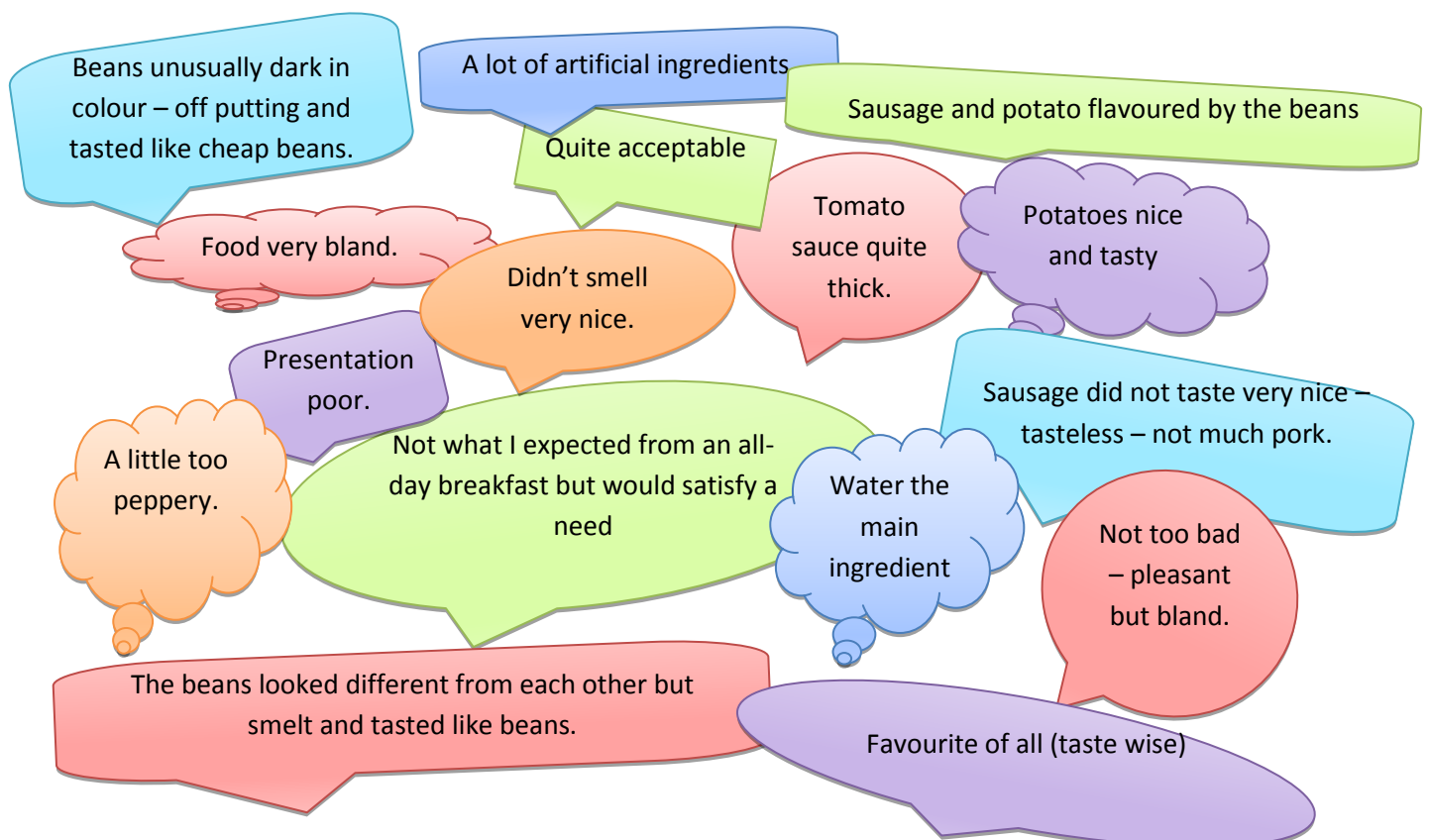


## All Day Breakfast

Beans in a rich tomato sauce with potatoes and two succulent pork sausages.

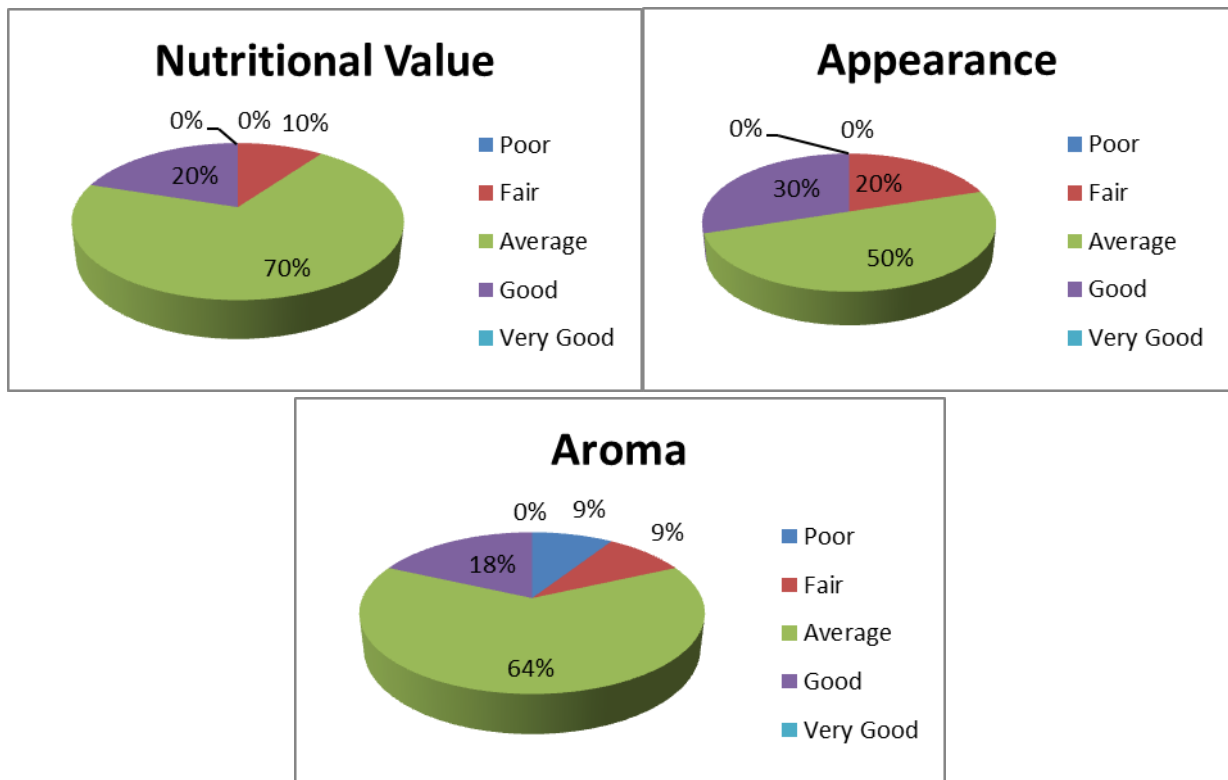


## Comments on All Day Breakfast



## Vegetable Chilli with Pilau Rice

Chunky vegetables and kidney beans in a rich spicy sauce.

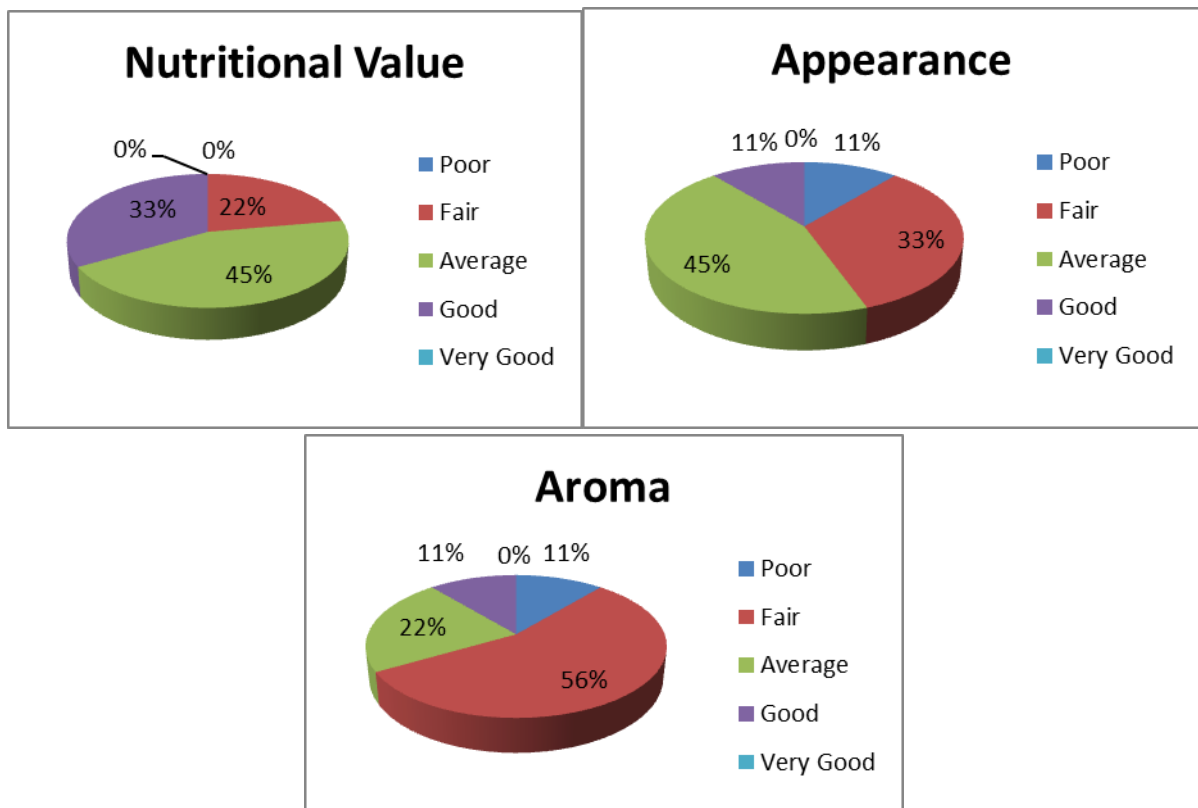


### Comments on Vegetable Chilli with Pilau Rice

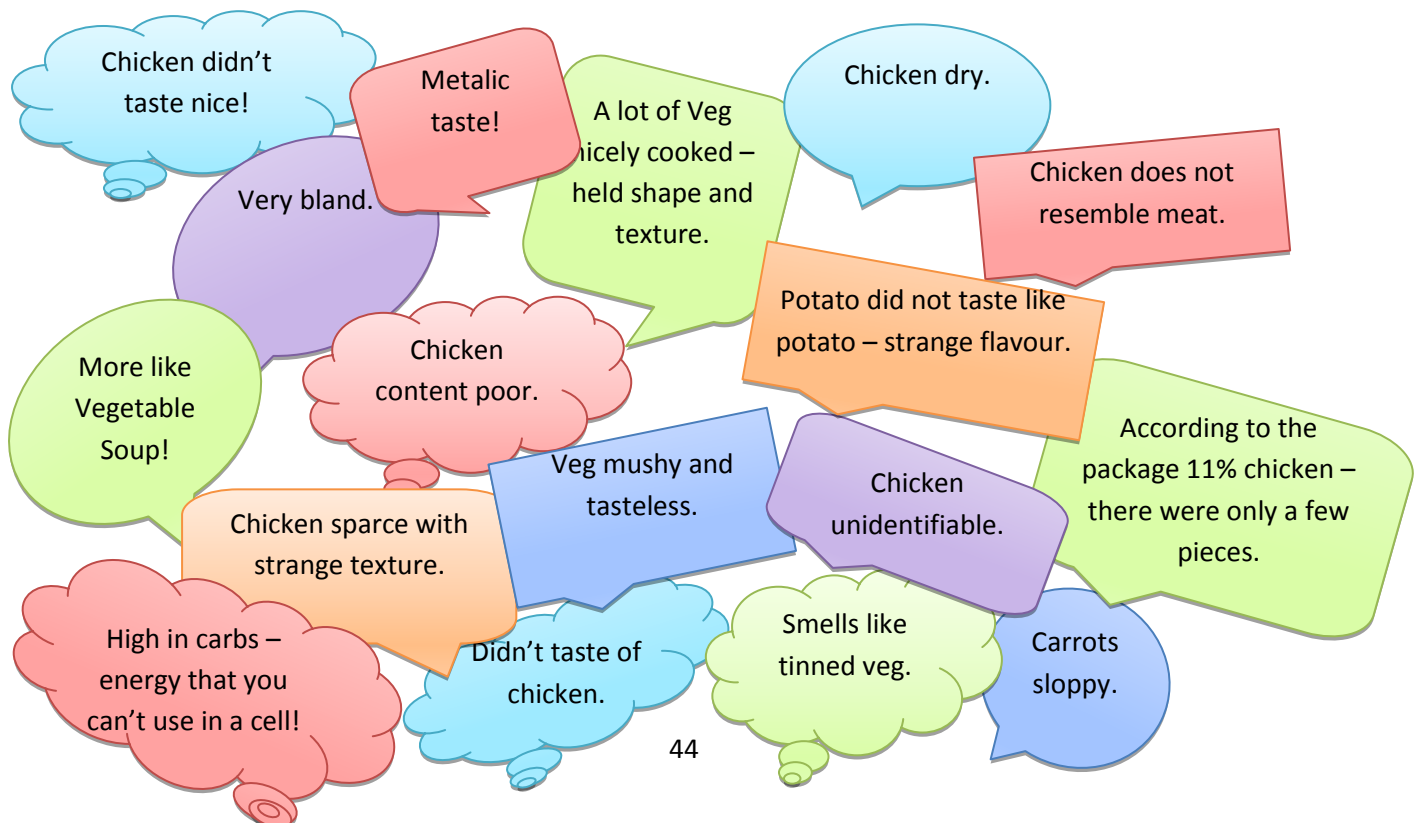


## Chicken Casserole

Chicken breast in a savoury sauce with potatoes, carrot, swede and pearl barley.

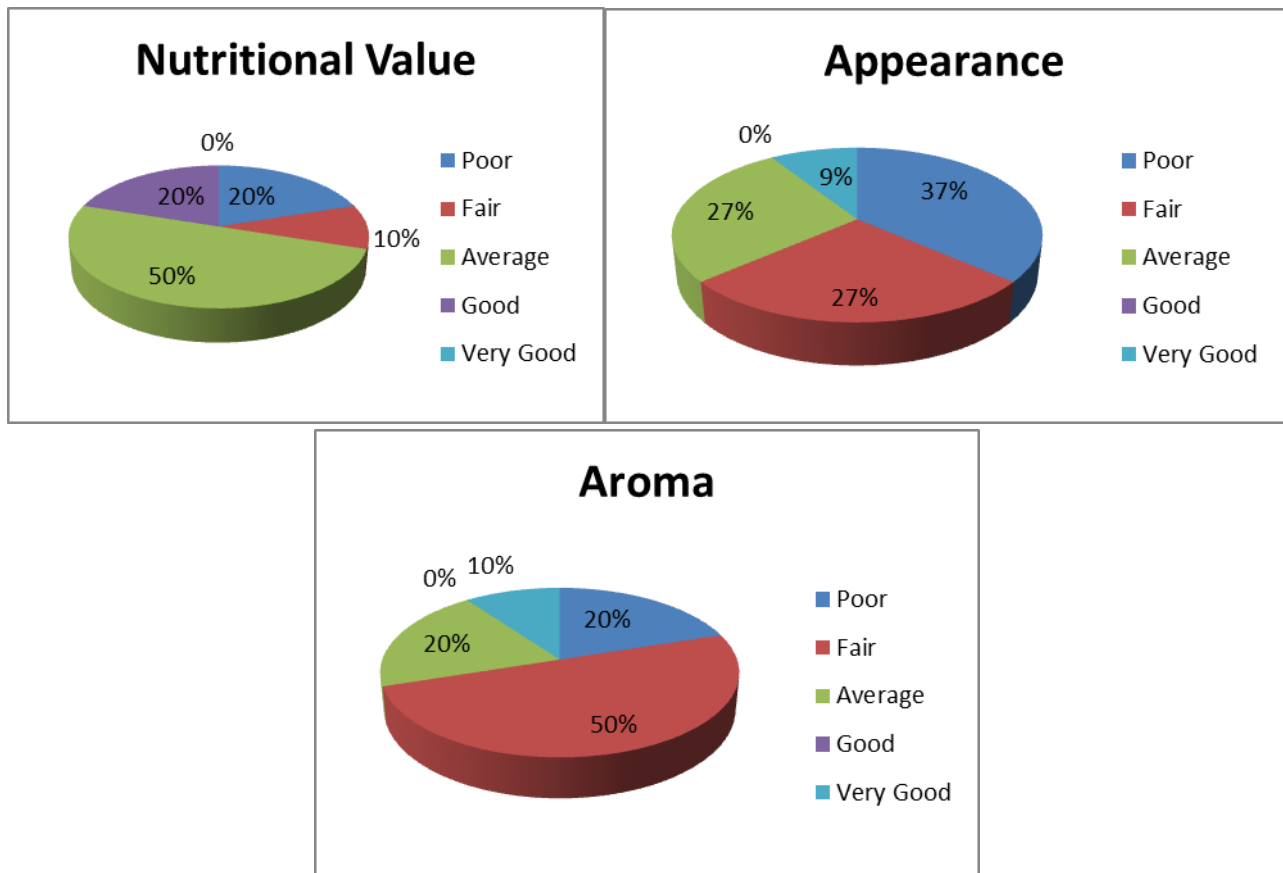


## Comments on Chicken Casserole

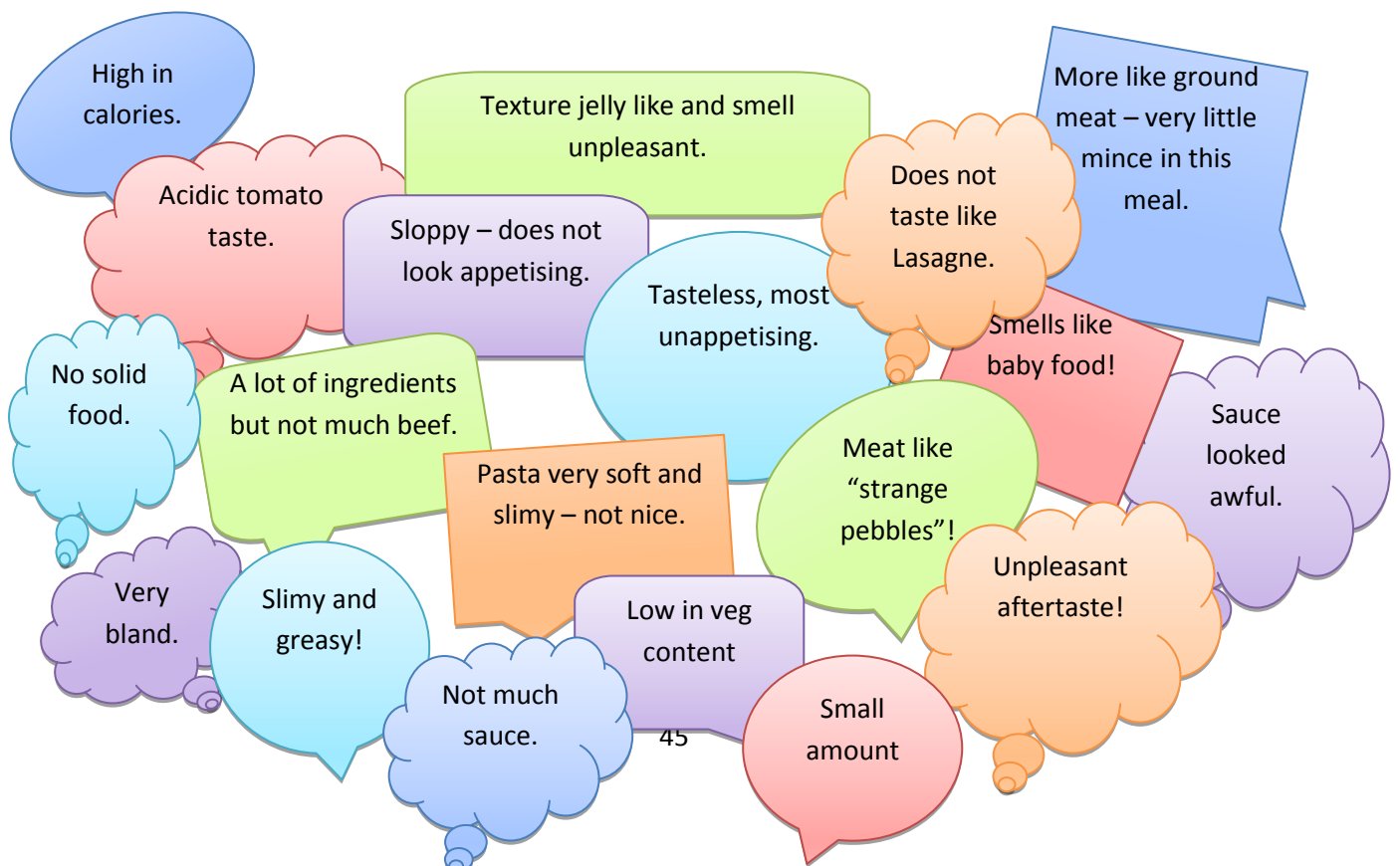


## Beef Lasagne

Minced beef in a herby tomato sauce with egg pasta topped with béchamel sauce.



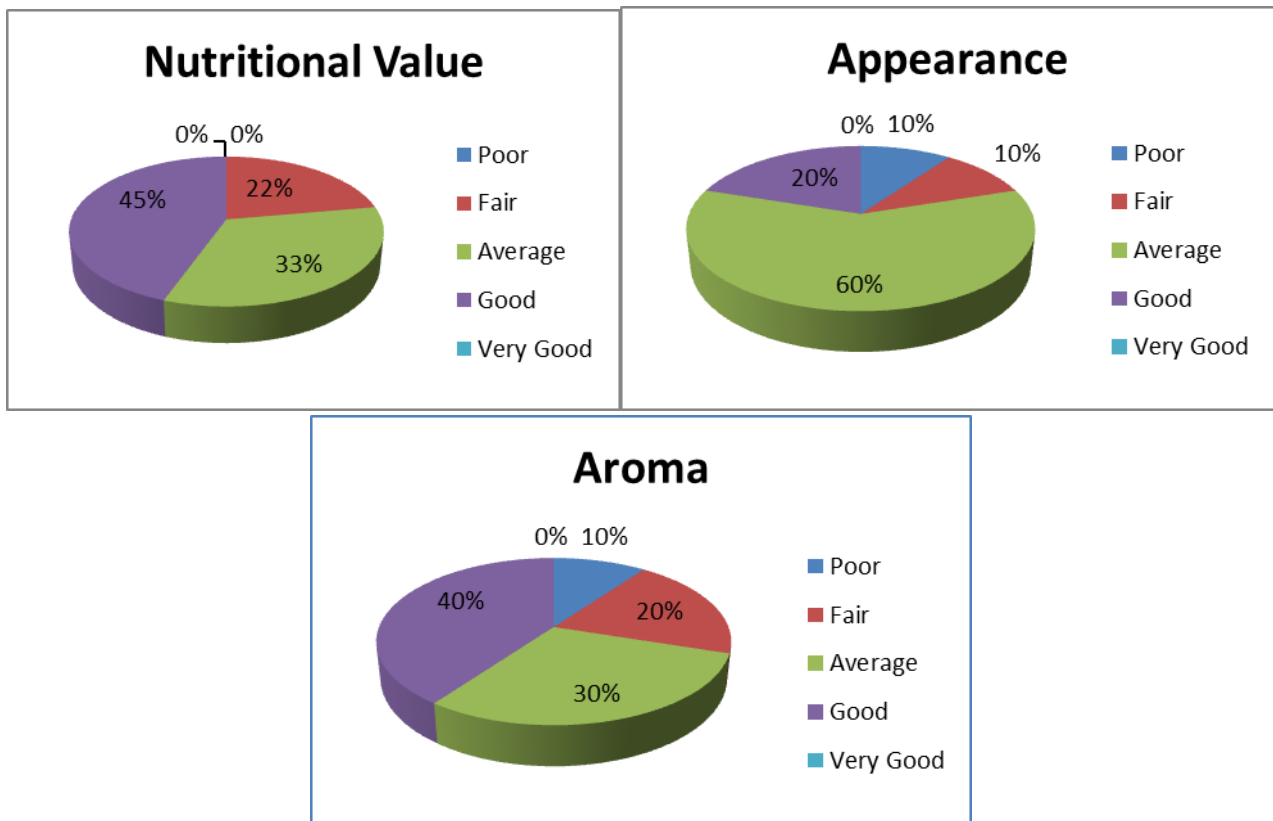
## Comments on Beef Lasagne





## Vegetable Curry & Rice

Cauliflower, carrots, green beans, peas and potatoes inn a spicy curry sauce with a side of long grain rice.

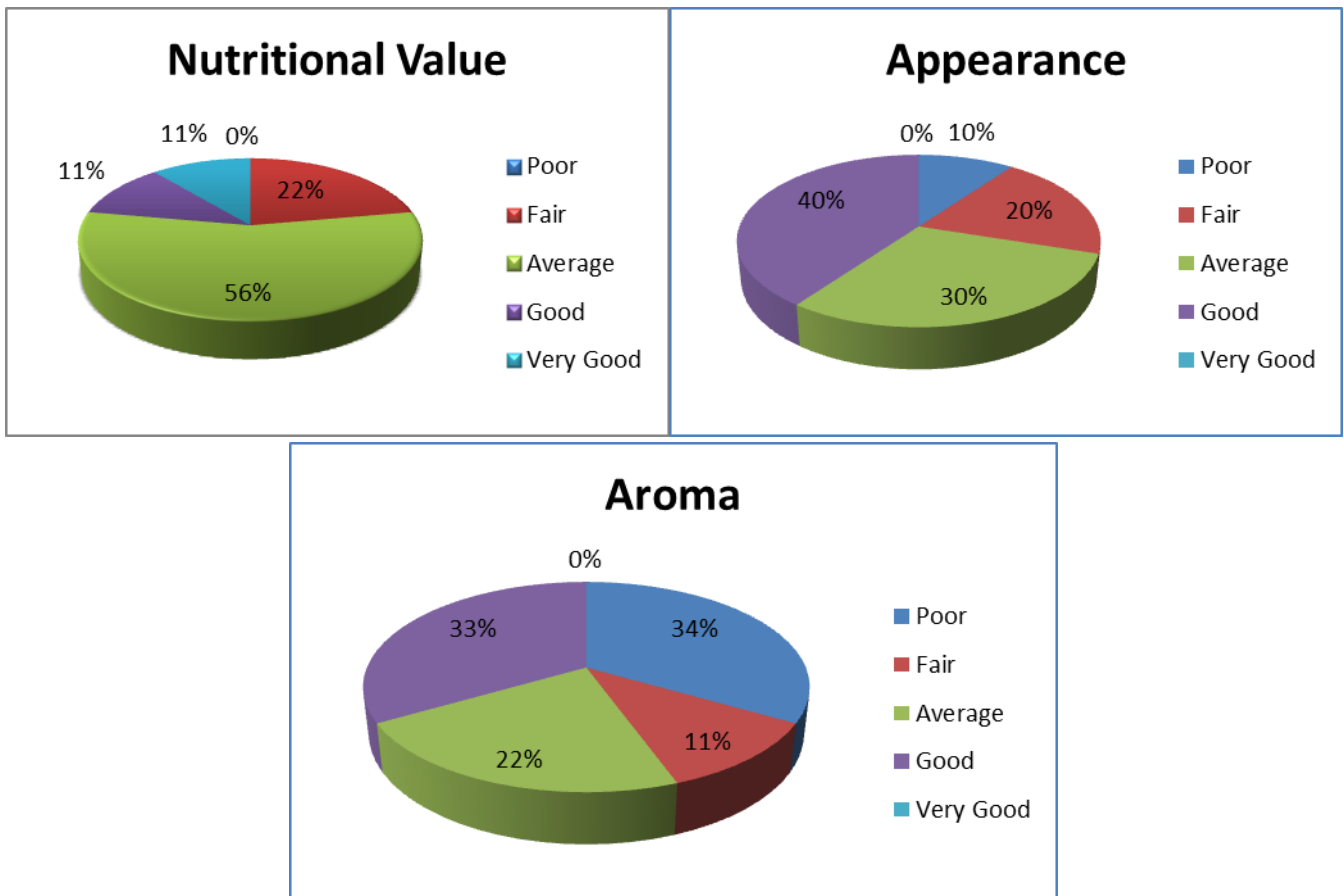


## Comments on Vegetable Curry and Rice

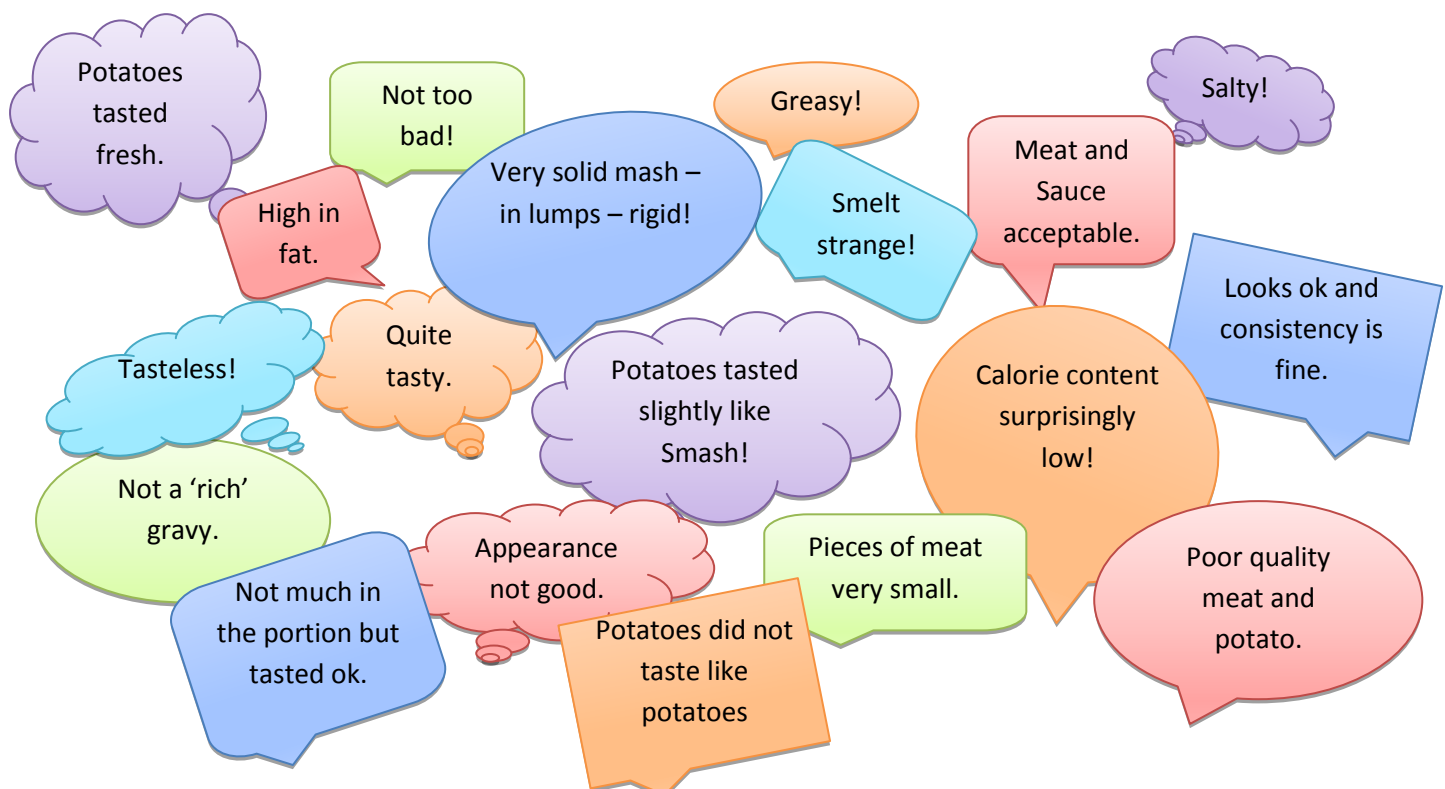


## Cottage Pie

Minced beef and onion in a rich gravy topped with mash.



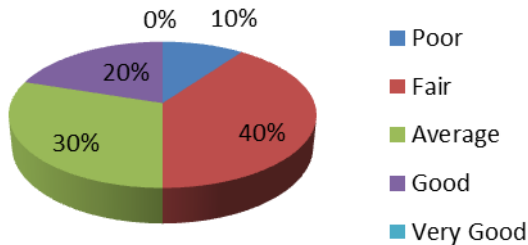
## Comments on Cottage Pie



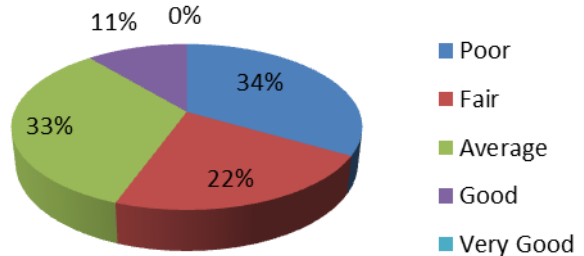
## Tuna & Pasta Italiane

Egg pasta shells with flaked tuna in a herby tomato sauce with mushrooms, red peppers and sweetcorn.

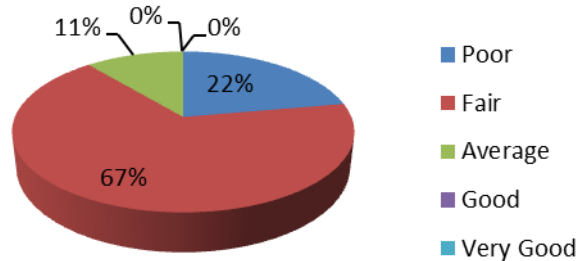
### Nutritional Value



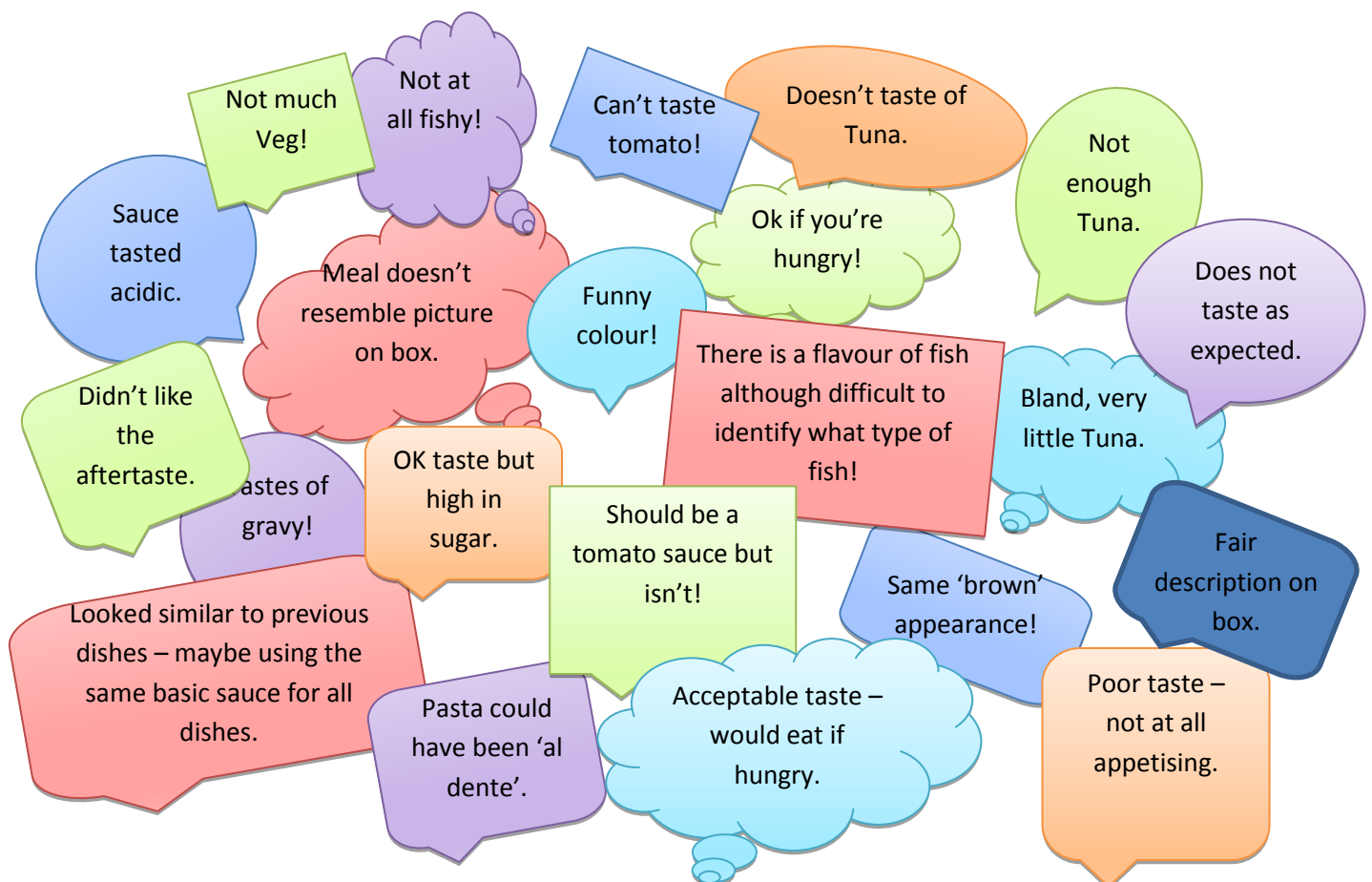
### Appearance



### Aroma

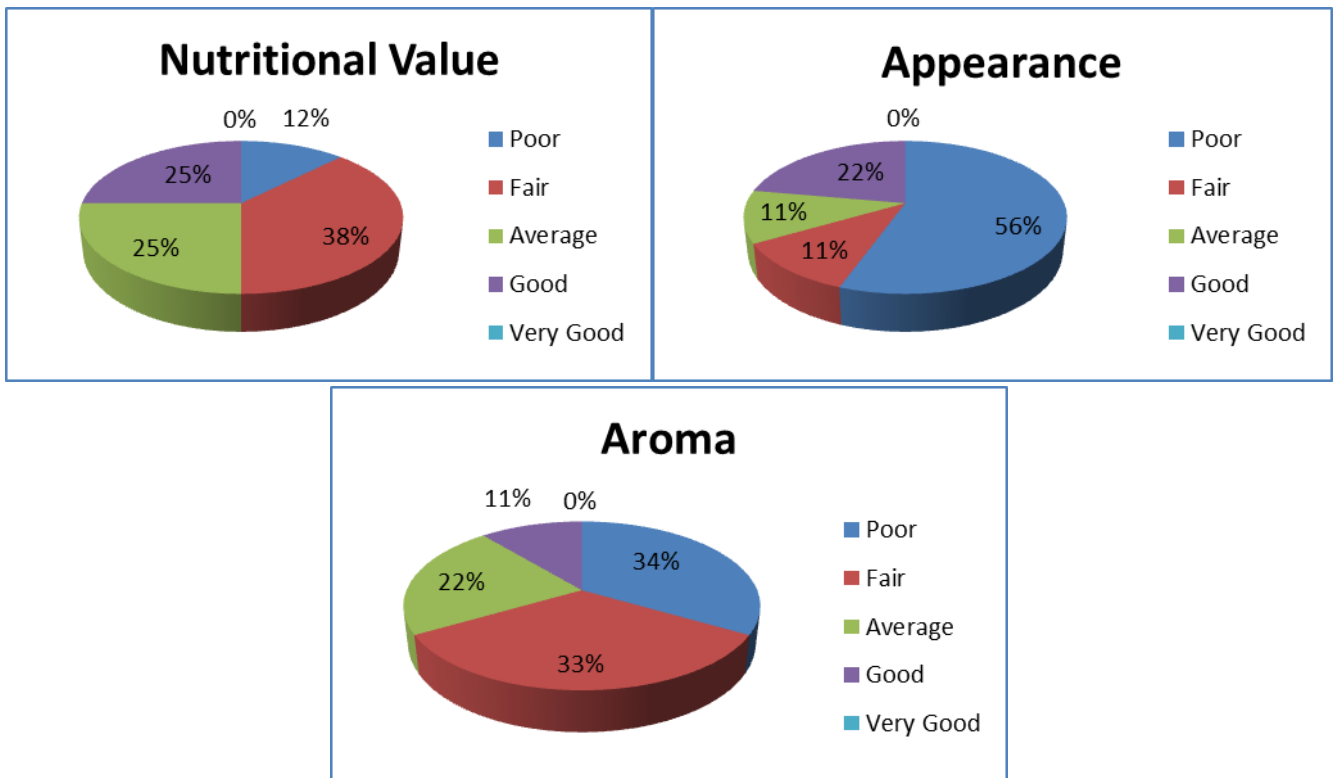


## Comments on Tuna and Pasta Italiane



## Lamb Hotpot

Minced lamb with carrots and onions in a savoury gravy with potatoes.



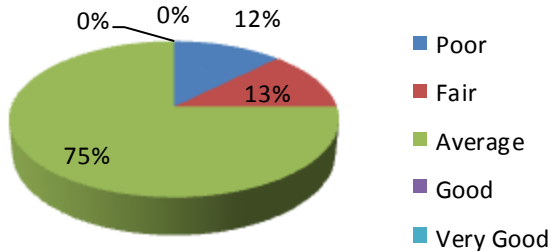
## Comments on Lamb Hotpot



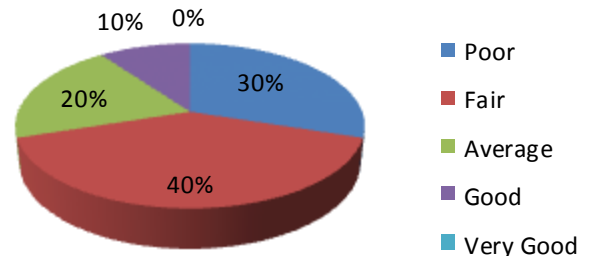
## Beans and Potato Wedges

Beans in a rich tomato sauce with potato wedges and mushrooms.

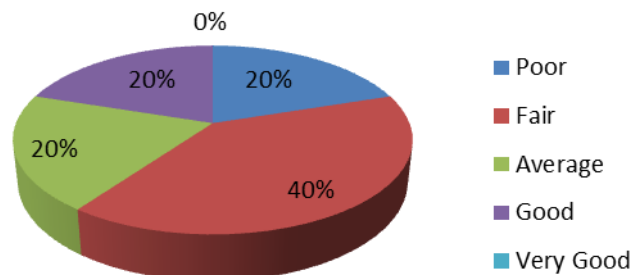
### Nutritional Value



### Appearance



### Aroma

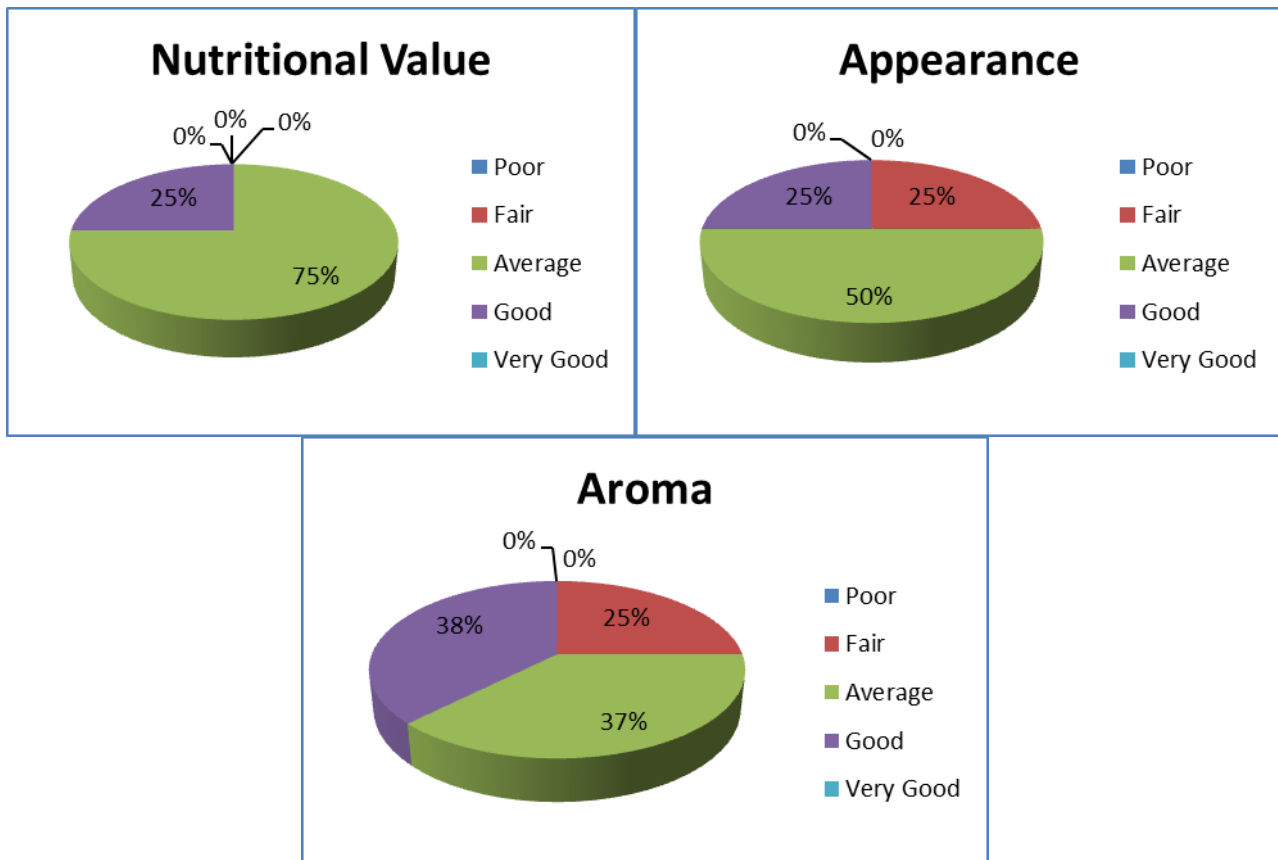


## Comments on Beans and Potato Wedges



## Chicken & Vegetable Madras

Chicken breast with a selection of vegetables in a spicy curry sauce.



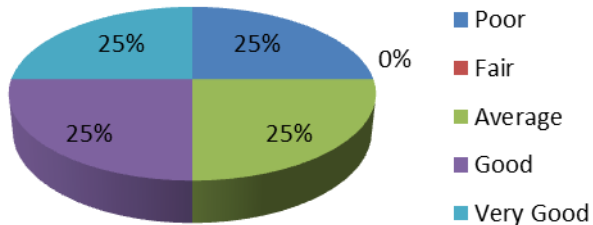
## Comments on Chicken & Vegetable Madras



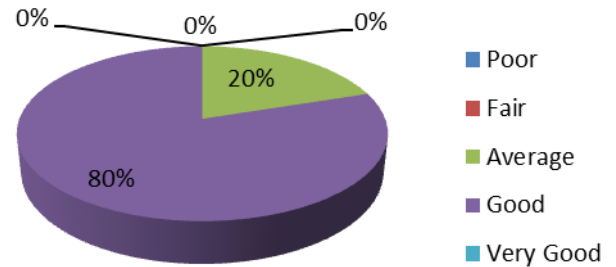
## Pilau Rice

### Mildly spiced Basmati Rice.

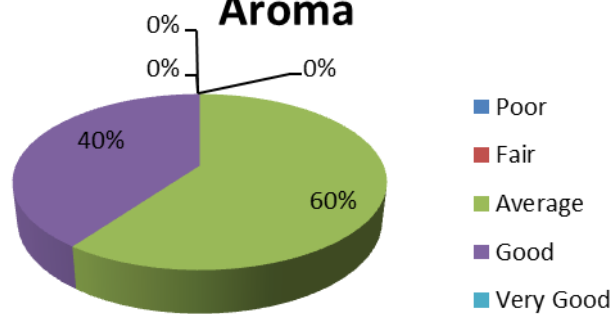
#### Nutritional Value



#### Appearance



#### Aroma



## Comments on Pilau Rice





<b>For Consideration</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Police and Crime Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>Paddy Tipping Police and Crime Commissioner</b>
<b>Report Author:</b>	<b>Kevin Dennis</b>
<b>E-mail:</b>	<b>kevin.dennis@nottinghamshire.pnn.police.uk</b>
<b>Other Contacts:</b>	<b>Kevin Dennis</b>
<b>Agenda Item:</b>	<b>09</b>

## **POLICE AND CRIME COMMISSIONER'S UPDATE REPORT**

### **1. PURPOSE OF THE REPORT**

- 1.1 This report presents the Joint Audit & Scrutiny Panel (Panel) with the Police and Crime Commissioner's (Commissioner) update report. This report is also to be presented to the Police and Crime Panel on 7<sup>th</sup> September 2015.
- 1.2 This report provides the Panel with an overview of current performance, key decisions made and his activities.

### **2. RECOMMENDATIONS**

- 2.1 The Panel to note the contents of this update report consider and discuss the issues and provide feedback to the Commissioner on any issues of concern.

### **3. REASONS FOR RECOMMENDATIONS**

- 3.1 To provide the Panel with information so that they can review the steps the Commissioner is taking to fulfil his pledges and provide sufficient information to enable the Panel to fulfil its scrutiny role.

### **4. Summary of Key Points**

#### **POLICING AND CRIME PLAN – (2015-18)**

- 4.1 Performance against refreshed targets and measures across all seven themes is contained in the tables at **Appendix A** up to June 2015. This is the first report to the Panel in respect of the Commissioner's third Police and Crime Plan.
- 4.2 The Commissioner's report has been simplified to focus on reporting by exception. In this respect, this section of the report relates exclusively to some performance currently rated red i.e. significantly worse than the target (>5% difference) or blue, significantly better than the target (>5% difference).



- 4.3 The table below shows a breakdown of the RAGB status the Force has assigned to the 33 new sub-measures reported in **Appendix A**. It can be seen that 22 (67%) of these measures are Amber, Green or Blue indicating that the majority of measures are close, better or significantly better than the target. 33% of measures reported are Red and significantly worse than target.

KEY to Performance Comparators			
Performance Against Target		June-15	% of Total
●	Significantly better than Target >5% difference	7	21%
●	Better than Target	11	33%
●	Close to achieving Target (within 5%)	4	12%
●	Significantly worse than Target >5% difference	11	33%
		33	100%

- 4.4 In summary, total crime is higher than last year (+8.3%, **Red**) but antisocial behaviour (ASB) is much lower (-7.1%, **Blue**). Violence continues to be the key driver to the overall increase in Total crime (+28.7%, +1,119) and follows the HMIC inspection undertaken in 2014 into crime recording which has led to higher compliance rates to the national crime recording standard. Nottinghamshire is believed to have one of the highest compliance rates (98%) and this has led to more incidents being recorded as crimes. In addition, new offences of Harassment and Malicious Communications are now counted as recorded crimes.
- 4.5 As explained at [Section 4.7.6](#), despite this +8.3% increase, 19 other forces have experienced much higher % increases with the national average being +9%.
- 4.6 Blue Rating (● significantly better than Target >5% difference)

### **The Number of people killed or seriously injured (KSIs) on Nottinghamshire's roads**

- 4.6.1 Figures for January to March 2015 show a 15.5% reduction in KSI casualties compared to the same period in the previous year, this equates to 15 less casualties contributing considerably to the overall reduction of 50.4% against the 2005-09 average (**Green**). KSI for 0-15 year olds is -65.3% (**Blue**). The total number of collisions reported is down 14.8% which over 100 fewer accidents have been attended. Vulnerable road user groups are showing good reductions with the exception of pedal cycle KSI's, which although up 22% only reflects a rise of 2 and slight injuries fell by over 37%. Motorcyclists showed a reduction of 56%.
- 4.6.2 Operation Drosometer 5 will continue until the end of August 2015. So far over 3000 drivers have been caught for fatal 4 offences detected.<sup>a</sup> The June drink drive campaign has not seen an uplift in arrests for drink driving which show parity with normal ambient levels of activity.

<sup>a</sup> The fatal 4 offences refer to speeding, mobile phone use whilst driving, drink/drug driving and not wearing seatbelts.

### **Reduce the number of non-crime related mental health patients detained in custody suites**

- 4.6.3 Current data shows that there has been a 86.5% reduction in the numbers of non-crime related mental health patients detained in the Forces Custody Suites. Previously it was 53.1% so this is a significantly improving picture. This includes those patients referred to Custody Suites from other agencies i.e. hospital Section 136 suites. This suggests that Street Triage continues to be successful.
- 4.6.4 There are a number of reasons for custody suites being the first place of safety.<sup>b</sup>

### **An increase in the Early Guilty Plea rate compared to 2014-15 in Crown and Magistrates' Courts**

- 4.6.5 The Magistrates' Courts Early Guilty Plea rate has considerably improved from 65.6% in the same period last year, to 71.6%. This places Magistrates' Courts Early Guilty Plea rate above the national average of 70.8%.

### **Reduction in Anti-Social Behaviour (ASB) incidents across the force**

- 4.6.6 Year to-date ASB is down 7.1%. In respect of the Commissioner's target to reduce ASB by 50% by 2016-17, performance is currently -38.3%. In the County it's -49.4% and in the City it's -21.8%. Previous Panel reports explained an increase in noise related incidents in 2014 mainly in the City.

### **The number of Proceeds of Crime Act (POCA) confiscation and forfeiture orders – To increase by 10% per annum**

- 4.6.7 There were 4 additional Confiscation and Forfeiture Orders compared to last year, placing the Force 15.9% above target. However, the overall value of POCA orders has fallen by 41.1% or £71,490.69, with the average value now at £6,025.94 compared to £13,379.36 last year.

### **To Monitor the Number of Production and Supply Drug Offences**

- 4.6.8 There were 71 additional supply and production drug offences recorded year-to-date (+40.3%). In comparison there was a considerable reduction in possession offences, which could be attributable to the increased numbers of supply offences whereby an arrest and disposal would be expected.
- 4.7 Red Rating (● significantly worse than Target >5% difference)

### **A reduction in the number of repeat victims of domestic violence compared to 2014-15**

- 4.7.1 The number of repeat victims of domestic violence increased by 117 offences year-to-date (+21.6%), with a 25.2% increase in the County, and a 16.7% increase in the City. However, further analysis by the Management Information department has identified that this increase is due to either greater compliance

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<sup>b</sup> Reason not recorded, suite full, suite refused, suite has no staff, male on suite, female on suite, too violent, detained for safety, and other.

with the national crime recording standard (in which more incidents are recorded as crimes especially violence) and also new harassment offences (malicious communications, letters, text messages, social network) which is prevalent in domestic violence.

### **A Reduction in the Number of Repeat Victims of Hate Crime Compared to 2014-15**

- 4.7.2 There were 11 (+78.6%) additional repeat hate crimes recorded year-to-date, of which 6 occurred in the City. The Force has explained that the increase in hate crime is due to violence against the person (VAP) and the reasons stated in the above section are also applicable for hate crime.

### **To monitor the percentage of Grade 1 and 2 incidents attended within the prescribed timescale<sup>c</sup>**

- 4.7.3 Historically the targets for attending incidents have been as follows:
- 85% attendance to Grade 1 incidents in Urban areas within 15 minutes and Rural areas within 20 minutes; and,
  - 80% attendance to Grade 2 incidents within 60 minutes.
- 4.7.4 The first Police Response Hub at the Riverside went live in March 2015 with a further two in June 2015. It is too early to assess the impact of the changes on attendance times. However it is fair to say that performance is currently variable, and the Force is aware and examining the issues at its Performance Board in July 2015.
- 4.7.5 In terms of Grade 1 incidents, the Force attended 81.9% of Urban areas and 77.0% of Rural areas within the specified times (**Amber**). However, Grade 2 incidents were much lower than target i.e. 66.1% of incidents were attended within 60 minutes (**Red**). Only the city centre was on target (covered by the Riverside hub), and as with Grade 1 responses some areas were more effected (e.g. Broxtowe North, 61.1%, Ashfield North, 61.8%).

### **A Reduction in All Crime compared to 2014-15**

- 4.7.6 Overall, All Crime is up 8.3%. There are 1,488 additional offences of All Crime recorded in 2015-16 (year to date) compared to the previous financial year. The majority of this increase was recorded on County Division (1,296 offences, +12.9%) and are predominantly related to Violence (1,119 offences, +28.7% force-wide). The reasons are explained at [Section 4.4](#) above. Unfortunately, the

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<sup>c</sup> *The Force has a detailed 'Graded Response and Deployment Procedure' which defines Grade 1 and Grade 2 incidents. In short, a Grade 1 incident requires an immediate response and the incident is defined as emergency or non-emergency based upon the information made available to the operator and not by the means of access to the operator (i.e. 999 / non-999, etc.). It will only qualify as an 'emergency', if the criteria set out in the procedure is satisfied e.g. there is, or is likely to be a risk of danger to life, use, or immediate threat of use, of violence. A Grade 2 is an incident where the customer service advisor or control operator identifies that there is a degree of importance or urgency attached to the initial police action, but that an emergency (Grade 1) response is not required e.g. An offender has been detained but who is not violent.*

increases in violence mask the good performance achieved in respect of Burglary Dwelling (-14.3%) and Personal Robbery (-23%).

- 4.7.7 Following the HMIC inspection last year a number of forces were identified as having poor compliance rates with the national crime recording standard. Analysis of Iqanta data year to date to June 2015 identifies that 19 forces have experienced much higher % increases than Nottinghamshire ranging between +8.6% to +36.5%. The national average is around +9% putting Nottinghamshire below this at +8.3%.
- 4.7.8 In respect of VAP (Violence Against the Person) which has seen the highest increase in volume crime, 20 other forces have had significantly higher increases than Nottinghamshire ranging from +28.7% to +109% resulting in a national average of around +29.6% putting Nottinghamshire below this at 28.7%.
- 4.7.9 As stated already, the increases in VAP has masked the good performance in a number of serious acquisitive crimes. For example, burglary dwelling is down 14.3% and is ranked 8<sup>th</sup> nationally (others ranged from -15.4% to -31%) and Personal robbery is down -23% and is ranked 6<sup>th</sup> nationally (others ranged from -41% to -56%).

#### **A Reduction in Victim-Based Crime Compared To 2014-15**

- 4.7.10 Victim-Based crimes accounts for 89.8% of All Crime recorded by the Force, which is slightly higher than the proportion recorded last year. Again, County Division recorded the larger increase (14.9%, or 1,342 offences). Since records of Violence have increased significantly, Victim Based crime also increases.

#### **Monitor the Number of Offences in Those Local Areas Which Experience a High Level of Crime**

- 4.7.11 Both County (15 Partnership Plus Areas) and City Divisions (Five High Impact Areas) are showing an increase in All Crime (+17% and +21% respectively). These increases are twice as high than All Crime force-wide (+8.3%) Given the performance reported in April (County +8%, City -3%); it appears that May and June's performance has driven the increases.
- 4.7.12 Some areas are experiencing much higher increases e.g. Sutton in Ashfield (+45%), Carr Bank (+32%), Bulwell (+30%), Eastwood South (+28%) and Castle (+25%).
- 4.7.13 During 2014, the Commissioner's' office undertook a review of Partnership Plus Areas and produced a report in November 2014 '*Partnership Plus Areas Review: The Case for Change - A New Model for Neighbourhood Delivery?*' for the Safer Nottinghamshire Board. A number of recommendations were agreed intended to improve the medium to long term performance in these priority areas.

#### **An Increase in the Detection Rate for Victim-Based Crime**

- 4.7.14 There were 503 less detections for Victim-Based Crime year-to-date than in the previous year (-5%). Currently the detection rate is 20.8% but last year it was 25.92%.

4.7.15 Further analysis by the Management Information department reveals that despite a low detection rate, surprisingly, only 55.1% of cases is a suspect unknown. The Home Office outcomes framework introduced in 2014 reveals that many cases cannot be prosecuted for a variety of reasons. For example, a third of all recorded crimes (32.7%, 2,933 cases) there is a suspect identified but either the victim does not support any prosecution or there are other evidential difficulties preventing a prosecution – last year it was just under a quarter (23.4%, 2,037 cases).

4.7.16 In addition, community resolutions (an out of court disposal) have fallen 27.7% from 913 to 660 (-253). Furthermore, there has been a large % increase (+86.5%, +32) in the number of offenders not proceeded against either because they were too ill (physical or mental) or the victim was dead or too ill. The Force is aware of these issues and will be reviewing the data at the next Force Performance Board.

### **To Monitor the Detection Rate for All Crime**

4.7.17 The detection rate for All Crime fell from 31.4% last year to 24.0%; the Force suggest this is due to the falling numbers of arrests which may have impacted directly on overall detections, but changes to the Home Office counting rules, 24 hour interventions and new offence classifications may also be contributory factors.

### **To Make £11.0m Savings by March 2016 + Overall Spend V Budget**

4.7.18 The Government's grant has reduced significantly and in order to balance the budget, savings of £11.0m need to be made in 2015-16. To date £0.753m efficiencies have been achieved against a target of £1.349m. The Force is therefore off target by £0.6m.

4.7.19 Furthermore, it is anticipated that the Force will not achieve its efficiency savings of £11m. However, work is on-going to close the gap.

4.8 The Commissioner's staff are represented at the key Divisional, Partnership and Force Local Policing Board meetings in order to obtain assurance that the Force and Partners are aware of the current performance threats, and are taking appropriate action to address the emerging challenges. Should there be any issues of concern these are relayed to the Commissioner who holds the Chief Constable to account on a weekly basis.

4.9 In addition, from time to time the Commissioner meets with both Divisional Commanders to gain a deeper understanding of threats harm and risk to performance. For example, the last meeting was held on Wednesday 1<sup>st</sup> July 2015 to discuss current issues.

## **DECISIONS**

4.10 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.

## Significant Public Interest Decisions

4.11 The Commissioner's web site provides details of all significant public interest decisions. Since the last Panel report a number of decisions have been approved in respect of:

- **Ref: 2015.044 Standing Orders for Grants:** Financial Regulations updated to provide detail on how the Commissioner's grant scheme and the governance arrangements function.
- **Ref: 2015.043 YouGov Survey:** Decision made to conduct a survey for the Nottinghamshire Police and Crime Commissioner on increasing the current police and crime element of the precept from 1.98%, which is a Band D precept annual increase of £3.42 to 10% and a Band D precept annual increase of £17.64.
- **Ref: 2015.041 Nottinghamshire Police Dog Kennels:** In 2013 Nottinghamshire Police approved a business case to rebuild the dog kennels at Police headquarters due to their poor state of repair and the requirement to meet the welfare standards. Collaborative considerations delayed implementation. A decision has been made to continue with the dog kennel project within allocated budget.
- **Ref: 2015.039 Business Case for the Refurbishment of the Southern Public Protection Hub (to accommodate Public Protection):** Authorisation has been granted for the use of capital funding to refurbish the Southern Public Protection Hub to accommodate the move of Public Protection to a two hubs model.
- **Ref: 2015.038 InPhase Hosting Arrangements:** InPhase is an integrated management and performance software system which will allow the Commissioner and his office to better manage the wide range of information. A decision has been made to move hosting of the Inphase system to NTT Europe Online (on behalf of Inphase).
- **Ref: 2015.036 International Student Safety Project:** £4,277 has been approved to part fund this project and to waiver contract standing orders for this procurement to support pilot research to look at the safety and experiences of Chinese students in Nottingham. The University of Nottingham is providing £6,888 funding.
- **Ref: 2015.035 Provision of Stop and Search Diversity Training:** Following a tendering process, Noble Khan Limited has been awarded a £30k contract to deliver diversity training for 800 frontline Police officers involved in stop and search over the next 12 months. This supports the recommendations of the BME Steering Group which researched and reported on ways to improve Police Experiences for members of the BME communities.
- **Ref: 2015.034 Response Policing Business Case Addendum - Watnall Road, Hucknall:** Approval has been given for the Estates Team to undertake various works and negotiations:
  - To deliver a Response Hub at the Driver Training School at Watnall Road, Hucknall
  - Negotiate a lease with the Ministry of Justice for the accommodation opposite HMP Ranby to form the Bassetlaw Response hub

- Re-negotiate terms with Bassetlaw District Council for a reduced footprint at Retford and Worksop
- **Ref: 2015.033 Closure of Holmes House (Mansfield Police Station Open Plan): The following have been approved:**
  - To create open plan office areas in Mansfield Police Station
  - Relocate staff and officers from Holmes House to Mansfield Police Station and FHQ
  - Sell Holmes House
- **Ref: 2015.032 West Bridgford Police Station - 1st Floor Refurbishment:** To proceed with the capital programme scheme to refurbish the first floor accommodation at West Bridgford Police Station.
- **Ref: 2015.031 Capital Outturn Report 2014/15:** An earlier version of this report was included on the Strategic Resources and Performance meeting of 20th May 2015. This decision report provides the final adjusted out-turn figures for the 2014-15 Capital Programme.
- **Ref: 2015.029 Capital Carry Forward from 2014/15 to 2015/16 - Broxtowe Police Station Refurbishment:** The 2014/15 capital programme included a sum of £239,000 for the refurbishment of Broxtowe Police Station. The scheme was delayed due to the reasons set out in the Decision form. Approval has been given to carry forward the capital to the 2015/16 capital programme. This project will provide officers and staff with an improved working environment.
- **Ref: 2015.028 East Midlands Operational Support Service:** the Section 22 collaborative agreement Business Case and amendments post consultation for EMOpSS (East Midlands Operational Support Service) are approved and will be taken forward for implementation. It is estimated that efficiency savings in Nottinghamshire alone would be in the region of £1m. A full review of the Section 22 agreement will take place within 6 months.
- **Ref: 2015.027 Nottinghamshire County Business Crime Partnership (BCP) - £10K Continued Funding (2015-16):** This funding assists the on-going work of Nottinghamshire County Business Crime Partnership covering the seven districts (and the three Community Safety Partnerships (CSP) areas) to tackle business crime including shoplifting which increased significantly in 2013-14 and continues to pose a key risk to the Commissioner's priority to reduce crime.
- **Ref: 2015.026 Regional IT Transformation Programme Resourcing:** Approval has been given to implement the proposed restructuring of the Regional IT Transformation Programme resources to enable and initiate the team, to maximise return on investment and provide stability for the function.
- **Ref: 2015.021 Policing Business Services (PBS):** A decision has been made to continue to support the PBS. The business case supported is to move away from 'ad-hoc' sharing of services to a fully integrated single service centre providing operational and strategic business support to regional forces.
- **Ref: 2015.020 Lease of Byron House, Maid Marian Way, Nottingham:** Approval has been given to the proposal that Central Police Station and Canning Circus Police Stations be replaced with Byron House, Maid Marian

Way, Nottingham. Byron House will be the new base for the Aurora II partnership between Nottinghamshire Police and Nottingham City Council Community Protection. The building is owned by Nottingham City Council and the Police will take a 25 year lease of space within the building.

- **Ref: 2015.019 Procurement of Internal Audit Services:** NOPCC is looking to establish a single supplier Framework Agreement solely for the Offices of the PCCs and Chief Constables representing the East Midlands Region of Derbyshire, Leicestershire, Northamptonshire and Nottinghamshire. Individual Call-Off Contracts by means of Direct Award will then be entered into by each of the Office of the PCCs and Chief Constables jointly, against the requirements and terms set out in the Framework Agreement.
- **Ref: 2015.016 Domestic Violence Helpline:** Following internal and external discussions, it was agreed early in 2014 that the PCC fund the Nottinghamshire Domestic Violence Helpline with a grant of £38,415 during 2014-5. The grant will be awarded to WAIS (Women's Aid Integrated Services) with funding from Ministry of Justice's Victims' Services Grant.
- **Ref: 2015.015 Atlas Upgrade:** Approval has been given to spend £137,500 (excluding VAT) from the equipment reserve in East Midlands Special Operations Unit (EMSOU) to keep the ATLAS platform (intelligence system) operating effectively (upgrade to keep up with developments in mobile telephony).
- **Ref: 2015.014 Additional Small Grant Funding 2014-15 for FGM Conference and Child Sexual Exploitation (CSE) research:** It was previously agreed that the Mojatu<sup>d</sup> FGM conference held on 12 February be funded by the Commissioner (£2,116). In addition, the Commissioner agreed to provide £22,080 funding to the Ann Craft Trust for additional CSE (Child Sexual Exploitation) research project. The additional time required to deliver the project meant that the Ann Craft Trust has incurred an additional cost of £2,700.
- **Ref: 2015.013 Domestic abuse support services 2015-8 commissioning budget city county budget split:** Currently the commissioning of DV services in the city and county is fragmented, with disparate services funded through grants and contracts with the city and county councils and PCC. The PCC projects are funded through direct grants as well as grants given via the Crime and Drugs Partnership and Safer Nottinghamshire Board. All the PCC funded projects are based on historical grant arrangements. A number of options were considered and Option 2 was approved to split the DV budget between city and county based on recorded crime levels.
- **Ref: 2015.012 Nottinghamshire Integrated Victim Support Services:** The Commissioner receives a grant from the Ministry of Justice (MoJ) to commission local victim support services. In September 2014 the Commissioner authorised a tender process to set up a new Nottinghamshire Integrated Victim Support Service for Nottinghamshire. Following an open EU tender process and evaluation Victim Support was part-awarded the contract from 1 April to 31 December 2015.

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<sup>d</sup> *Mojatu means "Just One" in Swahili*



- **Ref: 2015.011 Victims of Crime and Safer Communities - A Partnership Approach for Joint Case Management:** The Commissioner's Police and Crime Plan sets out his ambition to deliver safer communities reduce crime and protect victims. Effective information sharing and multi-agency working is key to achieving this ambition. Since October 2014, the Commissioner (as an early adopter) has had responsibility for the provision of victims' services. This provides an opportunity to improve the support to victims through effective local multi-agency working and case management. An effective IT case management system will prepare partner agencies, including locally commissioned victim support services, to work together effectively across Nottinghamshire to understand each other's involvement in supporting and knowledge about victims of crime. This will ensure that all services supporting victims are better able to work together to protect vulnerable victims and enable them to cope and recover from crime.
- **Ref: 2015.01 Migration of EMRN (East Midlands Regional Network) Services onto PSN (Public Service Network) Bearers:** The capital spend of £34,231 (Nottinghamshire cost) for implementation of PSN Bearers has been approved to implement a project, under the leadership of ACC Torr within the IT Transformation Programme, to migrate services off the EMRN onto the PSN to achieve revenue savings across the region.
- **Ref: 2015.009 Capital Funding Request for Live Links and Virtual Courts:** Capital funding of £27,500 is approved in order to match fund the Innovation Fund supporting regional Live Links and Virtual Courts solution.
- **Ref: 2015.008 Capital Funding Request for Custody Improvements:** An extra £99K of capital expenditure has been approved for the Custody Improvement Project so that the Force installs the Home Office approved wash basins (includes anti-ligature solid surface).
- **Ref: 2015.007 Bassetlaw/Broxtowe ANPR Decision:** £50k of capital funding has been approved for the provision of ANPR cameras in the County, £25K in 2015/2016 and £25K 2016/2017. This is part of a wider partnership funding totalling £250K, the remainder having been pledged by the County Council's Community Safety Committee and Camera Safety Partnership. Phase 1 of this initiative (Ashfield South) is completed. This funding is for Phase 2 which is an ANPR 'shield' for Bassetlaw and phase 3 for Broxtowe to be implemented over 2015/2016. This is designed to be an overt prevention and proactive tool to target travelling criminals of dwelling burglary and other criminal road users. This is not an income generator or speed initiative.
- **Ref: 2015.006 Integrated Restorative Justice for Nottinghamshire:** The Commissioner receives a grant from the Ministry of Justice (MoJ) to commission Restorative Justice Services. In November 2014 the Commissioner authorised a tender process to set up a new Integrated Restorative Justice Service for Nottinghamshire. Following an open EU tender process and evaluation 'Remedi' was awarded the contract from 18th February 2015 to 31st March 2016.
- **Ref: 2015.005 Precept, Budget, MTFP, Reserves Strategy 4 Year Capital Programme and Treasury Management Reports 2015-2016:** The reports were approved by the Commissioner following the Police & Crime Panel meeting on 2nd February 2015.

- **Ref: 2015.004 Award of Framework for Body Worn Video Devices & Associated Products, Services & Solutions:** Framework have been awarded a contract for the provision of Body Worn Video Devices and Associated Products, Services and Solutions, for a period of 4 years, effective from 4 February 2015 to 3 February 2019.

## **ACTIVITIES OF COMMISSIONER**

4.12 The Commissioner and Deputy Commissioner continue to take steps to obtain assurances that the Chief Constable has not only 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.

4.13 Some recent activities and developments include:

### **Strategic Alliance**

- The Chief Constables and Police and Crime Commissioners from Leicestershire, Northamptonshire and Nottinghamshire met on Friday 21<sup>st</sup> August 2015 to look towards the future. There was a strong desire to build on existing relationships by forming a strategic alliance, integrating services to protect the public.
- A decision has been taken in principle to make this happen in early 2016. Further work commences to define the strategic vision and timetable. There will, of course, need to be consultation with officers, staff and stakeholders as plans emerge.

### **New Domestic Violence and Abuse Service**

- A new service to tackle domestic violence and abuse in Nottinghamshire was jointly approved in July 2015 by the Commissioner and Nottinghamshire County Council's Public Health Committee. The service will be delivered by two providers, Nottinghamshire Women's Aid covering the north and Women's Aid Integrated Services covering the south of the county. The new jointly commissioned service reduces the number of separate contracts and agreements that currently exist, ensures services are more integrated and more efficient, leading to improved support for service users when they need it most. The service will work in partnership with other agencies providing a comprehensive response to reduce the impact of domestic violence and abuse across Nottinghamshire.

### **National Advisory Group Report 'Reshaping policing for the public'**

- The Commissioner is a member of a national Advisory Group which is made up of experts from across the policing landscape, including six chief constables, the College of Policing, HMIC and representative bodies. In June the Advisory Group published its report '[Reshaping policing for the public](#)'. As a member of the group the Commissioner was able to contribute to the national debate about the future of policing.

## **Award for Racial Injustice Campaigning**

- In June the Commissioner was given an award for '*Racial Injustice Campaigning*' by the Nottingham-based social justice charity Himmah following his work with the organisation to drive forward change in the way police and members of the BME communities interact.

## **Rural Response to Survey**

- In May the Commissioner encouraged rural communities to take the opportunity to ensure that their voice was heard by undertaking the National Rural Crime Network (NRCN) survey (the largest ever) into crime and anti-social behaviour in rural areas. The findings will be published both nationally and locally in July 2015 which will provide a clear picture of the issues which may help to shape the delivery of both local and national services.

## **Rural Special Constables**

- In May the Commissioner invited members of the public to the Strategic Resources and Performance meeting to hear about progress on the establishment of two teams of Rural Special Constables. The plan is for the two teams to keep tight links with Nottinghamshire Police's wildlife crime officers, helping to both prevent rural crime and increase the community engagement, reassurance and problem solving necessary to support those who live in rural areas while also protecting our heritage.

## **Street Pastors**

- In May, the Nottingham Business Improvement District (BID), the Commissioner, Paddy Tipping, and intu,<sup>e</sup> the owners of the Victoria and Broadmarsh shopping centres, have stepped in to safeguard the immediate future of the Street Pastors, who operate in Nottingham city centre, by agreeing to provide the necessary funding to ensure that they can keep their operations going in the immediate term. There are over 100 volunteer Street Pastors from all sections of the community aged 18 to 78 years old, some with faith and some with none. Their mission is to support, protect and care for young people and work alongside the Police, Ambulance service, council and other bodies to care for anyone they meet and reduce demand on core services at peak times.

## **International Day against Homophobia, Biphobia and Transphobia**

- In May, together with a number of other partners, the Commissioner attended a ceremony at County Hall, West Bridgford to raise the Rainbow Flag and launch a series of events across the county and the city on the run up to the International Day Against Homophobia, Biphobia and Transphobia. Over 100 Rainbow flags are being raised at locations across the county, including at all district and borough council offices, both universities and a number of businesses, schools, colleges and hospitals. The event commemorates the day in 1990 when the World Health Organisation declassified homosexuality as a mental disorder and is an annual landmark day for everyone who opposes prejudice and discrimination.

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<sup>e</sup> <http://www.intugroup.co.uk/who-we-are/>

### **New Diversity Training**

- In May, the Commissioner invited tenders for new diversity training to help improve Stop and Search experiences among BME communities. This training will have a valuable role in improving BME experience of policing through better engagement and responsiveness to their needs. The BME Steering Group lobbied the Commissioner to undertake this training.

### **Strategic Resources and Performance Meetings**

- The Commissioner continues to hold the Chief Constable to account at the Strategic Resources and Performance meeting which is open to the public. The last meeting was held on 20 May 2015 at the Balderton Village Centre in Balderton, near Newark.

### **Visits to Priority Plus and High Impact Areas**

- The Commissioner and Deputy continue to visit key Priority Plus areas in the County and High Impact areas in the City. The purpose of the visits is to obtain assurance from Police, Partners and local Councillors that current community safety issues are fully understood and that appropriate action is being taken. Such visits include:

#### **May 2015**

- Netherfield and Colwick
- Woodlands
- Oak Tree
- Aspley
- Hucknall East
- Portland

#### **June 2015**

- Castle
- Bridge
- Magnus
- Eastwood South
- Trent Bridge
- Kirkby in Ashfield East
- Ladybrook

#### **July 2015**

- Worksop North West
- Worksop South East

4.13.1 The contact with frontline practitioners helps the Commissioner to better understand any barriers and especially any concerns from local residents so that

he can have regard to these when he considers his Policing and Crime Plan priorities.

## 5. Financial Implications and Budget Provision

5.1 The financial information set out below is intended to provide the Panel with information so that they can review the steps the Commissioner is taking to fulfil his pledges and provide sufficient information to enable the Panel to fulfil its statutory role.

5.2 **Appendix B** contains the Financial Performance Insight report for June 2015. It details performance in respect of: Financials, Operations, Corporate Services, Overtime and Efficiencies.

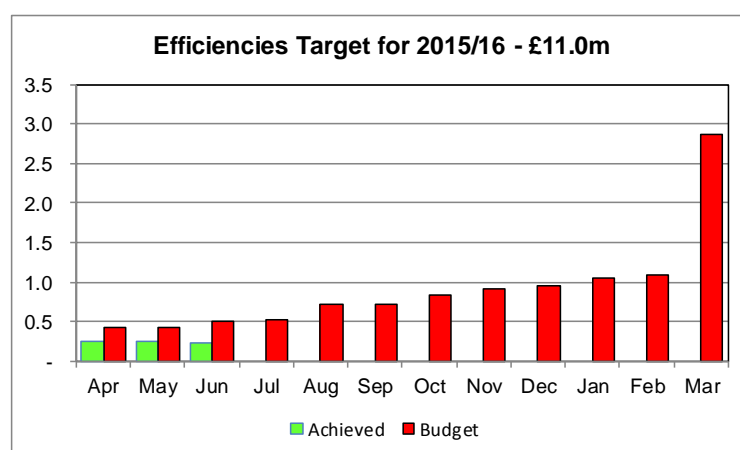
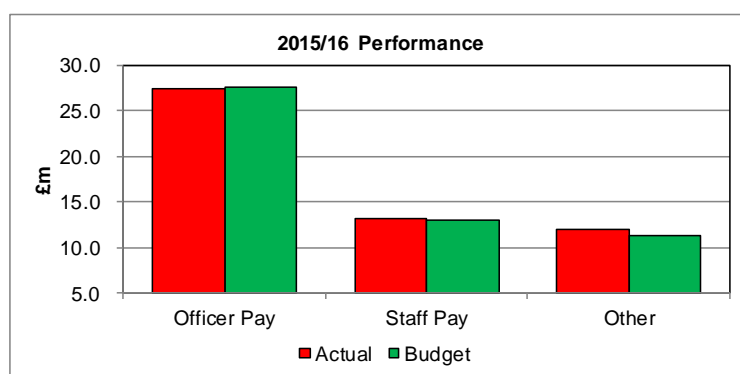
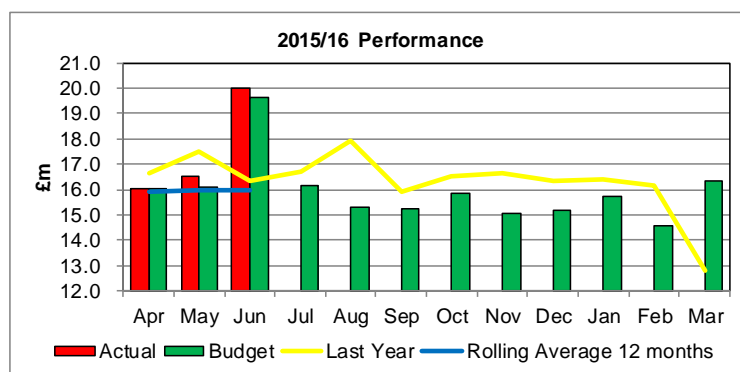
### Overview

5.3 The table illustrates budgetary performance during this financial year to June 2014.

5.4 The Force has a full year budget of £191.2m. Year to date £52.561m has been spent against a budget of £51.751m (an £810k overspend).

5.5 The overspend was due to both overtime (which was £0.039m worse than budget), Police staff pay (which was £0.208m worse than budget) due to the efficiency challenge included within the budget and agency staff costs which the Force is currently being investigating and transport costs (which were £0.120m worse than budget) and also due largely to the phasing of the fleet review efficiency which was £0.133m.

5.6 Corporate Services is £0.877m worse than budget performance due to staff salaries which is mainly agency and not achieving the efficiency challenge.



- 5.7 The Force has recently moved a number of systems across to the MFSS (Multi-force Shared Service) so more costs are being centralised such as property, transport and IS (Information Systems).
- 5.8 **Appendix B** provides detailed further financial performance information.

## **6. Human Resources Implications**

- 6.1 None - this is an information report.

## **7. Equality Implications**

- 7.1 None – although it should be noted that high levels of crime occur predominately in areas of high social deprivation.

## **8. Risk Management**

- 8.1 Risks to performance are identified in the main body of the report together with information on how risks are being mitigated.

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

- 9.1 This report provides Members with an update on performance in respect of the Police and Crime Plan.

## **10. Changes in Legislation or other Legal Considerations**

- 10.1 None that directly relates to this report.

## **11. Details of outcome of consultation**

- 11.1 The Deputy Chief Constable has been consulted on this report.

## **12. Appendices**

- A. Performance Tables - 7 Strategic Themes
- B. Financial Performance & Insight Report - June 2015

## **13. Background Papers (relevant for Police and Crime Panel Only)**

- [Police and Crime Plan 2015-2018 \(published\)](#)

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OFFICIAL



# Nottinghamshire Police

## APPENDIX A

### Performance & Insight Report






Strategic Themes One to Seven

Performance to June 2015

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## Full Report





STRATEGIC PRIORITY THEME 1: Protect, support and respond to victims, witnesses and vulnerable people					
Measure		Objective / Target	Performance		Insight
1	Percentage of victims of crime that are completely, very or fairly satisfied with the service they have received from the police	90% of victims completely, very or fairly satisfied	85.4%		Performance has seen deterioration over the last year, and the most recent figure, covering satisfaction for incidents reported in the 12 months to April, contrasts with 87.1% for the same period last year. Vehicle crime, particularly theft from vehicle, continues to be the driving influence. There remains a significant difference between the divisions in terms of the headline figure (City 83.6%, County 86.7%), and vehicle crime satisfaction is the differentiating factor.
2	Percentage of victims and witnesses satisfied with the services provided in Court	An increase in the percentage of victims and witnesses satisfied compared to 2014-15	96.8%		<b>Current performance covers the year to March 2015.</b> Around 98% of victims and witnesses responding were satisfied or very satisfied with the services provided in Court in March. Figures for the 12 months to March show that more than nine in every ten respondents were satisfied in comparison with the 2013/14 level of 95.7% (April 2013 - March 2014).
3	Percentage of people who agree that the police and local councils are dealing with Anti-Social Behaviour and other crime issues	60% agreement by 2015-16	61.3%		<b>Current performance covers interviews in the year to December 2014.</b> The Force is 1.3 percentage-points above the 60 percent target. Performance has seen improvement over the last year with positive movement since the previous quarter.
4	Percentage reduction of people that been repeat victims within the previous 12 months	a) A reduction in the number of repeat victims of domestic violence compared to 2014-15	+21.6%		Numbers of repeat victims of domestic violence <b>increased by 117 offences</b> year-to-date, with a 25.2% <b>increase</b> in the County, and a 16.7% <b>increase</b> in the City.
		b) A reduction in the number of repeat victims of hate crime compared to 2014-15	+78.6%		There were 11 additional repeat hate crimes recorded year-to-date, 6 of which occurred in the City.
		c) To monitor repeat victims of ASB	-5.1%		Numbers of repeat victims of ASB appear to align with the overall decrease in reporting of ASB, and this is mirrored across the two divisions, with City recording a 2.8% increase and County 13.3% less.

STRATEGIC PRIORITY THEME 1: Protect, support and respond to victims, witnesses and vulnerable people				
Measure		Objective / Target	Performance	Insight
5		d) To monitor the number of domestic abuse incidents and crimes and the proportion of which are repeats	+1.0%	Taken together, the numbers of domestic abuse incidents and crimes appear to have increased by 1.0% or 47 offences; however, due to a tagging issue with incidents this should be viewed with caution, as crimes are showing a 29.0% increase.
			38.9%	The proportion of domestic abuse incidents and crimes has reduced when compared to 40.6% in the previous year, although actual numbers have increased from 619 to 761 repeat offences. The proportion falls to 23.7% when incidents are removed, suggesting that the Force is dealing proactively prior to an incident becoming a crime.
	Public confidence in reporting offences to the police	a) To monitor the number of sexual offences as a whole	+52.0%	There were 206 additional Sexual Offences recorded year-to-date and this has been attributed to better recording practices, increased numbers of historic sexual offences being reported, and direct recording of other agency referrals. Broken down there have been similar sized percentage increases in serious sexual offences (63.0%), with a 73.0% increase in rape and a 42.0% increase in other sexual offences (serious).
		b) To monitor satisfaction levels of victims of Domestic Abuse through the force victim surveys	90.4%	Results of the Domestic Abuse Victim Satisfaction Survey for incidents reported in the 12-months to the end of April 2015 demonstrate that around nine in every ten victims are satisfied with the whole experience (507 out of 561 respondents). Satisfaction with the whole experience remains broadly stable. For incidents reported in the 12-months to April 2014 the rate was 91.1% and the difference is not statistically significant.
		c) To monitor the number of Hate Crimes and the proportion of which are repeats	+49.0%	There were 97 additional hate crimes recorded year-to-date, with a relatively even split between Public Order offences (138 offences ytd) and Victim-Based offences (156 offences ytd) across the two divisions (City 136 offences ytd; County 158 offences ytd).
			9.3%	The proportion of Hate Crimes which are repeats fell slightly from 9.5% last year to 9.3% this year. 8.0% of Hate Crimes in the City were repeats,

				whilst only 10.9% were repeats in the County.
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STRATEGIC PRIORITY THEME 1: Protect, support and respond to victims, witnesses and vulnerable people					
Measure		Objective / Target	Performance		Insight
6	The number of people Killed or Seriously Injured (KSIs)on Nottinghamshire’s roads	a) 40% reduction in all KSI RTCs by 2020 (from 2005-09 average)	-50.4%	●	Figures for January to March 2015 show a 15.5% reduction in KSI casualties compared to the same period in the previous year, this equates to 15 less casualties contributing considerably to the overall reduction of 50.4% against the 2005-09 average. The total number of collisions reported is down 14.8% which over 100 fewer accidents have been attended. Vulnerable road user groups are showing good reductions with the exception of pedal cycle KSI’s, which although up 22% only reflects a rise of 2 and slight injuries fell by over 37%. Motorcyclists showed a reduction of 56%. Provisional figures for April to June 2015 compared to 2014 continue this encouraging trend. Serious injury collisions for 2015 are 161 compared to 192 for 2014. Slight injury collisions are 1,323 for 2015 compared to 1,406 in 2014. This shows that quarter two figures for 2015 are positive especially for May and June which is encouraging as that marks the start of Operation Drosometer 5 – Nottinghamshire’s enforcement campaign of the fatal 4. This also bucks historical trends that traditionally show RTC uplifts in May and throughout the summer period. Operation Drosometer 5 will continue until the end of August 2015. So far over 3000 drivers have been caught for fatal 4 offences. The June drink drive campaign has not seen an uplift in arrests for drink driving which show parity with normal ambient levels of activity.
		b) Monitor KSIs for 0-15 year olds	-65.3%	●	
7	The number of non-crime related mental health patients detained in custody suites	A reduction in the number of non-crime related mental health patients detained in custody suites	-86.5%	●	There were 32 less people with mental health related illnesses presented to custody as a first place of safety year-to-date. Overall, there was a 33.9% reduction in the number of mental health patient detainees in custody and s136 suites. This is a direct result of the introduction of the Street Triage Team.

STRATEGIC PRIORITY THEME 1: Protect, support and respond to victims, witnesses and vulnerable people					
Measure		Objective / Target	Performance		Insight
8	Percentage of incidents responded to within the target time	To monitor the percentage of Grade 1 and 2 incidents attended within the prescribed timescale	Grade 1 83.0%		<b>New target for 2015-16</b> Historically the targets for attendance to incidents have been as follows: <ul style="list-style-type: none"><li>85% attendance to Grade 1 incidents in Urban areas within 15 minutes and Rural areas within 20 minutes; and,</li><li>80% attendance to Grade 2 incidents within 60 minutes.</li></ul> In terms of Grade 1 incidents, the Force attended 81.9% of Urban areas and 77.0% of Rural areas within the specified times. Whilst 66.1% of Grade 2 incidents were attended within 60 minutes.
			Grade 2 66.1%		

STRATEGIC PRIORITY THEME 2: Improve the efficiency and effectiveness of the criminal justice process					
Measure		Objective / Target	Performance		Insight
1	Percentage of Crown Court files to be submitted by the police to the Crown Prosecution Service on time and without errors	A continued improvement in the quality and timeliness of files submitted by the police to the Crown Prosecution Service			As previously reported: A revised performance framework has been put in place in line with the new national PTPM model. This involves the dip sampling of a number of files to identify meaningful issues and to raise these issues to the PTPM, and where necessary the EEB.
2	Crown and Magistrates’ Courts conviction rates	To record a conviction rate in line with the national average	CC +0.7%		The Crown Court year-to-date (May 2015) recorded a conviction rate of 81.4%, <b>slightly higher than the national average</b> of 80.8% but lower than the region (82.2%). Encouragingly, performance is 4% better than in the previous comparable time period.
			MC - 2.5%		The Magistrates’ Courts conviction rates of 81.7% are <b>lower than the national average</b> (84.2%) and the region (83.3%). There has been 2.0% deterioration when compared to the same period last year, although there has been an improvement on the previous month (April 80.8%).
3	Early Guilty Plea rate for the Crown and Magistrates' Courts	An increase in the Early Guilty Plea rate compared to 2014-15	CC - 0.7%		The <b>Early Guilty Plea rate</b> recorded in the Crown Court year-to-date to May 2015 was 42.8%, which is a deterioration on the same period last year. The rate was also considerably <b>above the national average</b> rate of 33.9%.
			MC +6.0%		

## OFFICIAL

		To be better than the national average	CC +9.0%	●	The Magistrates' Courts Early Guilty Plea rate <b>has considerably improved</b> from 65.6% in the same period last year, to 71.6%. This places Magistrates' Courts Early Guilty Plea rate above the national average of 70.8%.
			MC +0.8%	●	

## STRATEGIC PRIORITY THEME 2: Improve the efficiency and effectiveness of the criminal justice process

Measure		Objective / Target	Performance		Insight
4	Percentage of effective trials in the Crown and Magistrates' Courts (HMCTS Measure)	Reduce percentage of ineffective trials compared to 2014-15	CC - 8.2%	●	The <b>Ineffective Trial Rate</b> in the Crown Court fell from 16.1% last year to June 2014 to 8.0% June this year-to-date, this was in conjunction with a <b>rise</b> in the <b>Effective Trial Rate</b> from 48.1% last year-to-date to 52.0% this year-to-date. This was despite an increase recorded in the <b>Cracked Trial Rate</b> of 4.3% to 40.0% overall. Magistrates Courts' have seen less change in performance, with the <b>Ineffective Trial Rate</b> falling to <b>21.5%</b> , and the <b>Effective Trial Rate</b> increasing by 2.4% to 42.4%. In terms of the <b>Cracked Trial Rate</b> , there was a reduction <b>of 1.8% to 36.1%</b> .
			MC - 0.7%	●	
		Achieve a year-on-year improvement	CC +3.9%	●	
			MC +2.4%	●	

STRATEGIC PRIORITY THEME 3: Focus on those priority crime types and local areas that are most affected by crime and anti-social behaviour							
Measure		Objective / Target	Performance		Short / Long Term Trend		Insight
1	Reduction in All Crime across the force	a) A reduction in All Crime compared to 2014-15	+8.3%	●	△	▲	There were 1,488 <b>additional offences</b> of All Crime recorded in 2015-16 compared to the previous financial year. The majority of this increase was recorded on County Division (1,296 offences, +12.9%) and were predominantly related to Violence (1,119 offences, +28.7% force-wide). Year-to-date increases mask strong reductions in Burglary Other (-57 offences); Burglary Dwelling (-128 offences; Bicycle Theft (-40 offences); and, Robberies (-55 offences). Changes to the counting rules, 24 hour interventions and new offence types such as Malicious Communications are thought to be the main drivers of the increases recorded so far this year.
		b) A reduction in Victim-Based Crime compared to 2014-15	+9.4%	●	△	▲	Victim-Based crimes accounts for 89.8% of All Crime recorded by the Force, which is the slightly higher than the proportion recorded last year. Again, <b>County</b> division recorded the <b>larger increase</b> (14.9%, or 1,342 offences).
		c) To monitor the number of offences in those local areas which experience a high level of crime	City +21%	●	△	▲	Both County and City Divisions are showing an <b>increase in All Crime</b> in those areas identified to experience high levels of crime. Given the performance reported in April (County +8%, City -3%); it appears that May and June's performance has driven the increases.
			County +17%	●	△	▲	
		d) To monitor the proportion of rural crime compared to 2014-15					<b>This is a new target and will require development through a small project group. To be reported in Quarter 3 and 4 of 2015-16.</b>
2	Reduction in Anti-Social Behaviour (ASB) incidents across	Long-term target of 50% reduction by end of 2015-2016	-7.1%	●	▽	▼	Despite there being month-on-month increases recorded since March, the trajectory is at a lower level than in the

	the force	(compared to 2011-12 baseline)					previous year, and appears in-line with normal seasonal variation.
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STRATEGIC PRIORITY THEME 3: Focus on those priority crime types and local areas that are most affected by crime and anti-social behaviour							
Measure		Objective / Target	Performance		Short / Long Term Trend		Insight
3	The detection rate (including Positive Outcomes) for Victim-Based Crimes	a) An increase in the detection rate for Victim-Based Crime	-5.1%	●	▼	▼	There were 503 <b>fewer</b> detections for Victim-Based Crime year-to-date than in the previous year; however as seen in previous months higher numbers of detections awaiting approval mean that when the figures are refreshed next month, there should be an improvement.
		b) To monitor the proportion of Community Resolution disposals	15.0%	●	▼	▼	Whilst the proportion of Community Resolution disposals has fallen when compared to the previous year (from 17.7%) the volume has <b>fallen by 30.0%</b> or 300 disposals which is at a greater rate than the fall in overall detections
		c) To monitor the detection rate for All Crime	-7.5%	●	▼	▼	<b>New target for 2015-16:</b> The detection rate for All Crime fell from 31.4% last year to 24.0%; this should improve when the 382 detections awaiting approval are added (26.0%). Previous analysis has suggested falling numbers of arrests may have impacted directly on overall detections, but changes to the counting rules, 24 hour interventions and new offence classifications may also be contributory factors.
1	The number of Alcohol-Related Crimes	a) To monitor the number of crimes and ASB incidents which appear to be Alcohol-Related	Crime 12.9% ASB 14.5%				It is estimated that around 14% of All Crime and ASB is Alcohol-Related. The reported changes in Alcohol-Related Crime appear to have fallen, due to lower levels month-to-date. Whilst Alcohol-Related ASB also appears out of kilter with overall ASB performance by showing an increase.
		b) To monitor the proportion of Alcohol-Related Violence	20.2%				The proportion of Alcohol-Related Violence appears to be falling and is less than half that estimated nationally.
		To monitor the number of violent crimes which appear to be Alcohol-Related in the NTE	Crime +9.4%				<b>New target for 2015-16</b> There were 41 additional night-time economy violence against the person offences recorded year-to-date compared to the previous year

				following high volumes recorded during November and December.
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STRATEGIC PRIORITY THEME 4: Reduce the impact of drugs and alcohol on levels of crime and anti-social behaviour				
Measure		Objective / Target	Performance	Insight
2	Re-offending of drug fuelled offenders in the force IOM cohort		<p>Binary -7%</p> <p>Frequency (all offenders ex TICs) -21%</p> <p>Frequency (all offenders inc' TICs) -27%</p> <p>Gravity (all offenders inc' TICs) -23%</p>	<p>Update only available for June 2014 cohort at present time. Of 152 Offenders in the June 2014 Cohort.</p> <p><b>Binary</b> (number of Offenders Offending in previous 9 months) 85 Offenders have re-offended (56%) -7% (11 Offenders) compared to a baseline of 96 (63.2%) Offenders.</p> <p><b>Frequency</b> (number of offences committed by the cohort) <u>All Offenders in cohort (152)</u> Excluding TICs: Current performance is 2.57 offences per offender (391 offences), -21% or -104 Offences on baseline. Including TIC's: Current performance is 2.61 offences per offender (396 offences), this is -27% (143 Offences) on baseline. <u>Reoffenders only (85)</u> Excluding TICs: Current performance is 4.6 offences per offender, -11% on baseline Including TICs: Current performance is 4.66 offences per offender, -17% on baseline.</p> <p><b>Gravity</b> (weighting of the offences committed) <u>All Offenders in cohort (152) inc' TICs</u> Current performance is 2.58 per offender (aggregate total score 392 against 152 offenders), -23% on baseline <u>Re-offenders only (85)inc' TIC's</u> 4.61 per offender, -13% on baseline</p>
1	The number of Proceeds of Crime Act (POCA) confiscation and forfeiture orders	A 10% increase in the number of orders compared to 2014-15	+30.8%	<p>●</p> <p>There were 4 additional Confiscation and Forfeiture Orders compared to last year, placing the Force 15.9% above target. However, the overall value of POCA orders has fallen by 41.1% or £71,490.69, with the average value now at £6,025.94 compared to £13,379.36 last year.</p>



STRATEGIC PRIORITY THEME 5: Reduce the threat from organised crime					
Measure		Objective / Target	Performance		Insight
2	Force Threat, Harm and Risk (THR) assessment level	To reduce the Threat, Harm and Risk assessment below the 2014-15 level	+5.9%	●	Whilst the number of Active Organised Crime Groups (OCGs) is higher than the number reported last year <sup>1</sup> , the number of OCGs assessed as ‘High Risk’ has gone down by half (-42.9%); with numbers of Active OCG Nominals up 3.3% of which there are 52.6% less Active Nominals in ‘High Risk’ OCGs.
3	Reported drug offences	To monitor the number of production and supply drug offences	+40.3%	●	There were <b>71 additional</b> supply and production drug offences recorded year-to-date. In comparison there was a considerable <b>reduction</b> in possession offences, which could be attributable to the increased numbers of supply offences whereby an arrest and disposal would be expected.
4	The number of Cyber Crimes	To monitor the number of Cyber Crimes in 2015-16 to establish a baseline	376		<b>New target for 2015-16</b> Based on the search used for the Home Office Annual Data Return for Cyber Crime, 2.0% of All Crime year-to-date was classed as Cyber Crime. Numbers and proportions will appear relatively low due to the removal of Fraud & Forgery offences which are referred to the National Fraud Agency.

<sup>1</sup> Not necessarily the same OCGs.

STRATEGIC PRIORITY THEME 6: Prevention, early intervention and reduction in re-offending				
Measure		Objective / Target	Performance	Insight
1	Re-offending of offenders in the force IOM cohort		<p>Binary -18%</p> <p>Frequency (all offenders ex TICs) -26%</p> <p>Frequency (all offenders inc' TICs) -31%</p> <p>Gravity (all offenders inc' TICs) -26%</p>	<p>Update only available for June 2014 cohort at present time. Of 210 Offenders in the June 2014 Cohort.</p> <p><b>Binary</b> (number of Offenders Offending in previous 9 months) Current performance, 134 offenders (43% of cohort) have re-offended, -18% (-29 Offenders) from the baseline (9 months prior June 2014) of 53% of the cohort (163 Offenders).</p> <p><b>Frequency</b> (number of offences committed by the cohort) <u>All Offenders in cohort (310)</u> Excluding TICs: Current performance is 1.47 offences per offender (496 offences), down -26% (-158 Offences) from baseline. Including TICs: 1.6 offences per offender (496 Offences) (down -31% or -227 Offences against baseline) <u>Re-offenders only (134)</u> Excluding TICs: Current performance is 3.41 offences per offender -10% from baseline. Including TICs: 3.7 offences per offender -17% from baseline.</p> <p><b>Gravity</b> (weighting of the offences committed) <u>All Offenders in cohort (310) inc' TICs</u> Current performance is 1.48 per offender (aggregate total score 460 against 310 offenders) <u>Re-offenders only (134) inc' TIC's</u> 3.43 per offender.</p>
2	Youth Offender re-offending rates	To monitor re-offending rates and offending levels of Youth Offenders in the YJS	11.1%	Data from the Youth Offending Team for County show that just over 10% of youth offenders within the cohort have re-offended in the last 12 months, with a re-offending rate of 0.15. Data for the City Youth Offending Team are unavailable due to delays in an IT upgrade.
3	Community Resolutions for Youth Offenders	To monitor re-offending in Youth Offenders who have received a Community	88	Based on the date detected, year-to-date 88 outcomes have been issued to youth offenders who had previously received a community resolution in 2014-15. It should be noted that only those youth offenders who

		Resolution disposal		received a community resolution during 2014-15 and have subsequently received a positive disposal during the year-to-date to May 2015 have been counted, more offences may have occurred that have yet to be disposed of.
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STRATEGIC PRIORITY THEME 7: Spend Your Money Wisely					
Measure		Objective / Target	Performance		Insight
1	Make efficiency savings	To make £11.0m saving by March 2016	-£0.6m	●	The Government’s grant has reduced significantly and in order to balance the budget, savings of £11.0m need to be made in 2015-16. To date £0.753m efficiencies have been achieved against a target of £1.349m.
2a	Ensure balanced budget	Overall spend v budget 2014/15 budget - £193.8m 2014/15 Q2 Forecast - £193.8m	-£0.8m -1.6%	●	Expenditure to date was £0.8m worse than budget. This was largely due to the shortfall in the efficiency programme (as above) of which most is phasing.
2b	Total number of days lost to sickness	a) 3.7% for officers (8.2 days)	n/a		Due to Nottinghamshire Police changing our HR and Duty Management System we are still working to update our HR Information for the period our system was unavailable. As a result, we are currently not in a position to supply sickness data from the new system, or advise with regards to timescales for this
		b) 3.7% for staff (8.2 days)	n/a		Due to Nottinghamshire Police changing our HR and Duty Management System we are still working to update our HR Information for the period our system was unavailable. As a result, we are currently not in a position to supply sickness data from the new system, or advise with regards to timescales for this
3	BME representation	To increase BME representation within the force to reflect the BME community	n/a		Following the move to the Multi Force Shared Services (MFSS) Oracle system, HR is still undertaking a data validation exercise which is nearing completion. Until this has been completed the data will be unavailable.
4	Improve data quality and compliance with the National Crime Recording Standard (NCRS)	To have a compliance rate in line with the National Crime Recording Standard (NCRS) in respect of All Crime			<b>New target for 2015-16</b> Data quality to be monitored through the PCC Delivery Plan to evidence that quality is improving. Performance for Violent Crime, Sexual Offences and compliance rates prior to intervention to be monitored through the PCC Delivery Plan.



# **Appendix B**

## **FINANCIAL**

### **Performance & Insight Report**

**Performance to June 2015**

# Financials

Month		
Actual £m	Budget £m	B/(w) than Budget £m

8.759	8.863	0.104
0.203	0.158	(0.046)
4.191	4.221	0.031
0.032	0.031	(0.001)
0.113	0.070	(0.044)
<b>13.299</b>	<b>13.342</b>	<b>0.044</b>
0.648	0.535	(0.113)
0.513	0.495	(0.018)
0.595	0.491	(0.104)
0.113	0.027	(0.087)
(0.256)	0.139	0.395
0.513	0.541	0.028
5.648	5.597	(0.051)
<b>7.775</b>	<b>7.825</b>	<b>0.051</b>
<b>21.073</b>	<b>21.168</b>	<b>0.095</b>
(1.072)	(1.538)	(0.466)
<b>20.002</b>	<b>19.630</b>	<b>(0.372)</b>

## Total pay & allowances

Police pay & allowances  
Police overtime  
Police staff pay & allowances  
Police staff overtime  
Other employee expenses

## Other operating expenses

Premises costs  
Transport costs  
Comms & computing  
Clothing, uniform & laundry  
Other supplies & services  
Collaboration contributions  
Other

## Total expenditure

## Income

Year to date			Full Year Budget £m
Actual £m	Budget £m	B/(w) than Budget £m	

26.521	26.673	0.152	105.637
0.857	0.818	(0.039)	3.245
13.058	12.850	(0.208)	48.673
0.180	0.181	0.001	0.632
0.217	0.199	(0.019)	0.787
<b>40.834</b>	<b>40.720</b>	<b>(0.114)</b>	<b>158.974</b>
1.716	1.612	(0.104)	5.960
1.620	1.500	(0.120)	5.854
1.551	1.477	(0.074)	5.939
0.177	0.095	(0.082)	0.447
0.624	0.777	0.154	4.612
1.711	1.728	0.017	6.679
7.341	7.304	(0.037)	14.567
<b>14.739</b>	<b>14.493</b>	<b>(0.247)</b>	<b>44.059</b>
<b>55.573</b>	<b>55.213</b>	<b>(0.360)</b>	<b>203.033</b>
(3.012)	(3.462)	(0.450)	(11.833)
<b>52.561</b>	<b>51.751</b>	<b>(0.810)</b>	<b>191.200</b>

# Financials

**Month:** £20.002m against a budget of £19.630m (£0.372m adverse)  
**Year to date:** £52.561m against a budget of £51.751m (£0.810m adverse)  
**Full year budget:** £191.200m

**Month:**  
 Expenditure was £0.372m worse than budget. This was largely due to income being lower than expected, this is mainly down to a timing issue which will be rephased in the Q1 forecast.

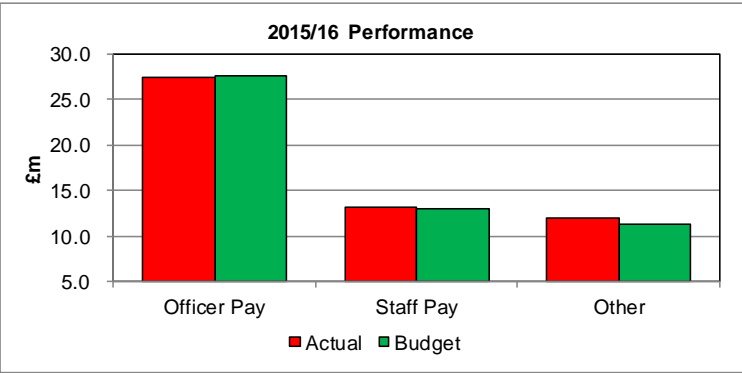
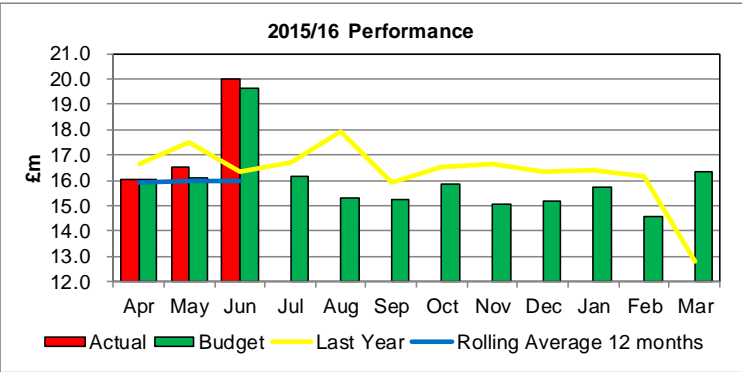
Police officer pay was £8.759m, which was £0.104m better than budget which was largely due to pensions and officers leavers/retirees being higher than budgeted. Overtime was £0.203m, which was £0.046m worse than budget.

Police staff pay was £4.191m, which was £0.031m better than budget. This is due to the quarter end capitalisation of salary costs for areas such as NICHE.

**Year to date:**  
 Police officer pay was £26.521m, which was £0.152m better than budget which was due to savings on salaries and pensions. Overtime was £0.857m, which was £0.039m worse than budget.

Police staff pay was £13.058m, which was £0.208m worse than budget largely due to the efficiency challenge included within the budget and agency staff costs which are currently being investigated. Overtime was £0.180m which was slightly better than budget.

Transport costs were £0.120m worse than budget which is largely due to the phasing of the fleet review efficiency which was £0.133m.



# Operations

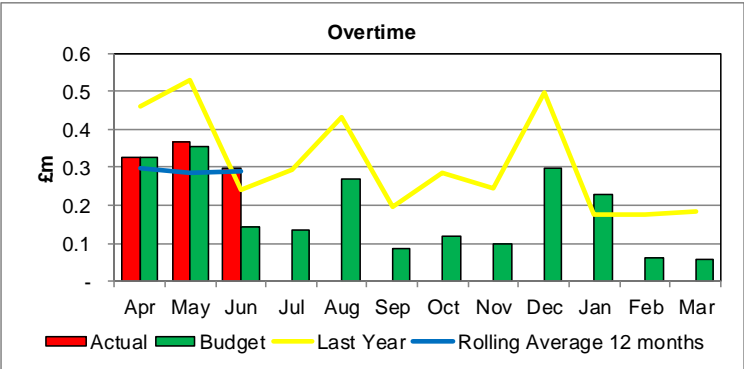
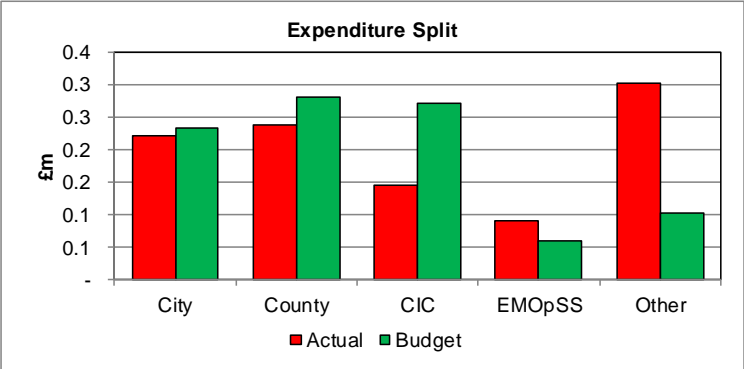
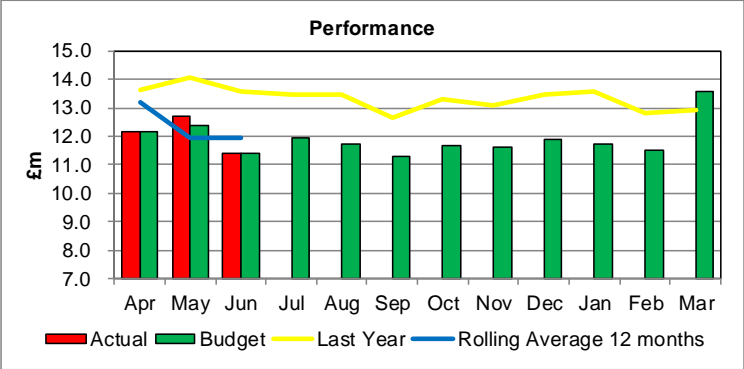
**Month:** £11.419m against a budget of £11.385m (£0.035m adverse)  
**Year to date:** £36.339m against a budget of £35.934m (£0.406m adverse)  
**Full year budget:** £142.866m

**Month:**  
 The £0.035m worse than budget performance was a mix between overspends within Police Officer and Staff pay offset against the centralised costs being corrected within the month that related to April & May.

Income in the month was £0.371m lower than expected, this is mainly down to a timing issue which will be rephased accordingly in the Q1 forecast.

**Year to date:**  
 The £0.406m worse than budget performance was mainly due to police officer salaries and staff. The payroll costs are being investigated as there could be some costs that should be charged to seconded officers.

With the move to the MFSS more costs are being centralised such as property, transport and IS. Currently a number of these costs are still residing within Operations and whilst most were corrected in June a few remain which are being reviewed and corrected for July. The credit is Other supplies & services relates to partnership grants and is being reviewed.



# Corporate Services

**Month:** £8.613m against a budget of £8.128m (£0.485m adverse)

**Year to date:** £16.073m against a budget of £15.196m (£0.877m adverse)

**Full year budget:** £43.610m

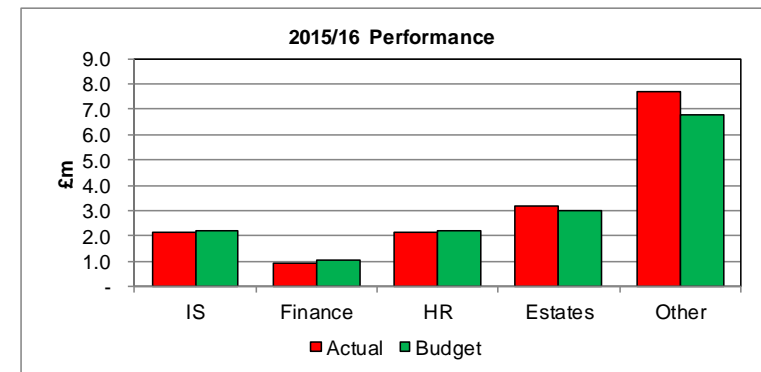
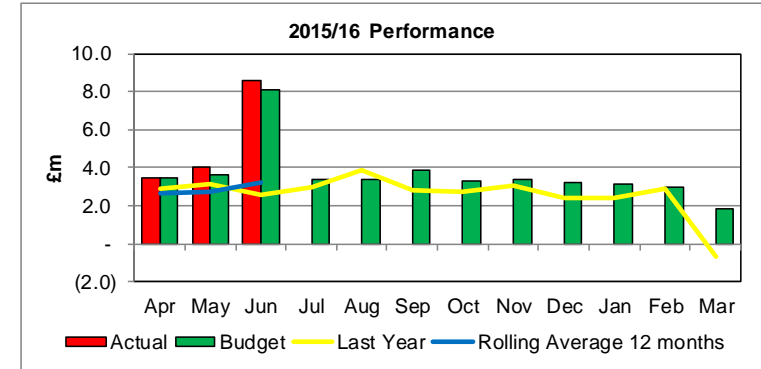
## Month:

The £0.485m worse than budget performance was predominantly an overspend across Other Operating expenses, the majority of this shows in transport costs, and was due to budgets and actuals not being aligned, the true transport overspend across the force is £18k.

## Year to date:

The £0.877m worse than budget performance was due to staff salaries which is mainly agency and not achieving the efficiency challenge.

With the move to the MFSS more costs are being centralised such as property, transport and IS. Currently a number of these costs are still residing within Operations and will be corrected in June. The overspend in Other supplies & services is largely due to efficiency challenges that were not achieved.



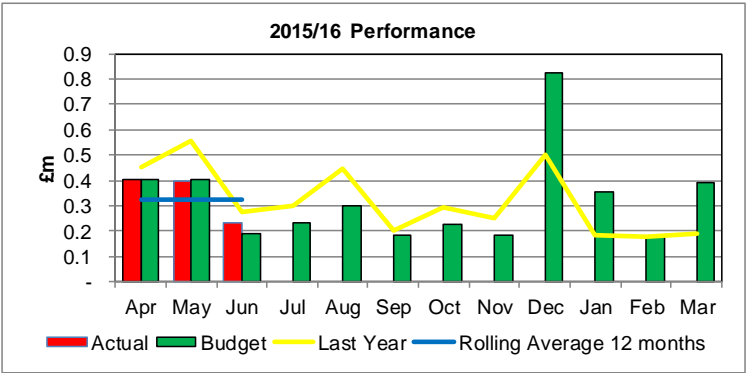


# Overtime

**Month:** £0.235m against a budget of £0.189m (£0.047m adverse)  
**Year to date:** £1.037m against a budget of £0.999m (£0.038m adverse)  
**Full year budget:** £3.877m

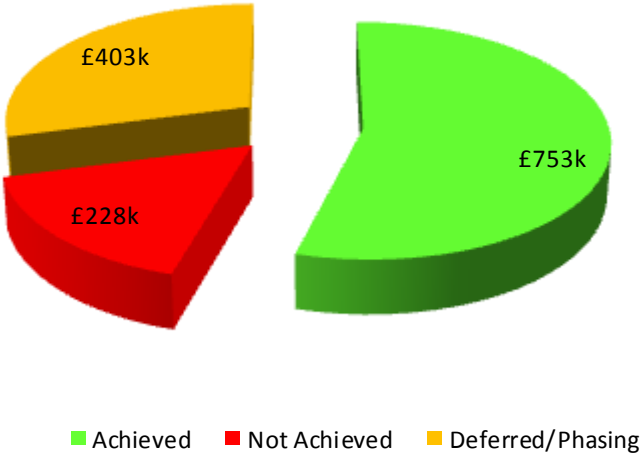
Officer overtime expenditure year to date was £0.857m, which is an over spend of £0.039m against a budget of £0.818m. This is better than at the same point last year.

Staff overtime expenditure year to date was £0.180m, which is an under spend of £0.001m against a budget of £0.181m.

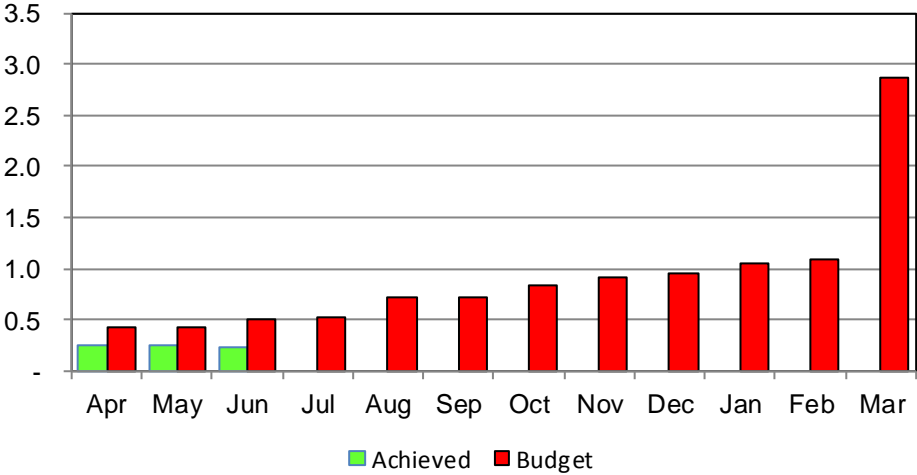


# Efficiencies

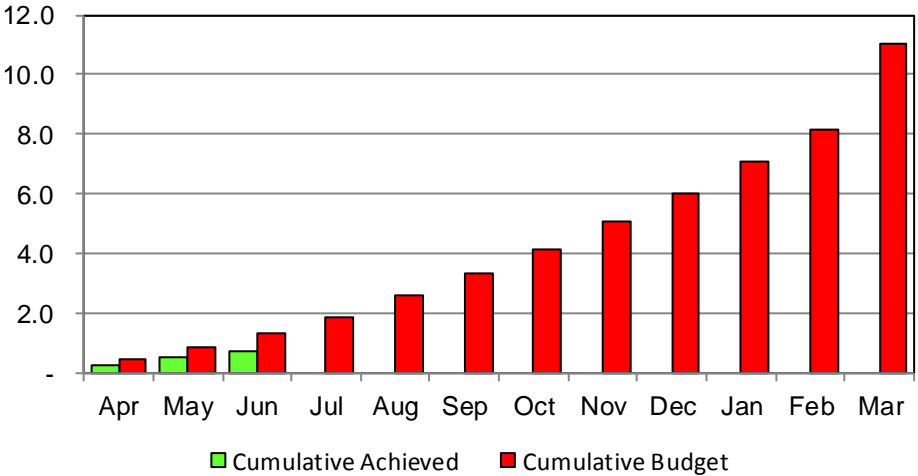
Efficiencies for June 2015



Efficiencies Target for 2015/16 - £11.0m



Cumulative Efficiencies Target for 2015/16



<b>For Consideration</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Joint Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>Paddy Tipping Police Commissioner</b>
<b>Report Author:</b>	<b>Kevin Dennis</b>
<b>E-mail:</b>	<b>kevin.dennis@nottinghamshire.pnn.police.uk</b>
<b>Other Contacts:</b>	<b>Kevin Dennis</b>
<b>Agenda Item:</b>	<b>10</b>

## UPDATE ON HMIC REPORTS AND RECOMMENDATIONS

### 1. PURPOSE OF THE REPORT

- 1.1 This report has been prepared to assist the Panel in their responsibilities by providing an annual update report on the outcome of each HMIC inspection and recommendations, including the Commissioner's response. **Appendix 1** contains a Table that highlights the main HMIC recommendations for reports received during 2015.
- 1.2 To provide the Panel with assurance there is a robust process in place in relation to the scrutiny of the action of the force in response to HMIC recommendations.

### 2. RECOMMENDATIONS

- 2.1 That the Panel notes the progress made against HMIC inspection recommendations.
- 2.2 That the Panel discuss the contents of this update report and provide the Commissioner with any feedback.

### 3. REASONS FOR RECOMMENDATIONS

- 3.1 The [Terms of Reference](#) of the Joint Audit and Scrutiny Panel include:
  - 1) *To ensure there is appropriate co-ordination between the internal audit plan, Her Majesty's Inspector of Constabulary (HMIC) inspection and the annual scrutiny programme to avoid duplication (page 2).*
  - 2) *To maintain, within an agreed timescale, the implementation of agreed recommendations relating to internal audit reports and HMIC inspections and scrutiny reports (page 3).*
- 3.2 This report should assist Panel members in their responsibilities.

## 4. Summary of Key Points

### Management and Tracking of HMIC Recommendations

- 4.1 Following receipt of a final HMIC report a member of the Force Planning and Policy team consults with the Force lead and other responsible stakeholders to plan appropriate actions in response to each HMIC recommendation, or to agree a suitable closing comment where no action is necessary. This is signed off by the Deputy Chief Constable (DCC).
- 4.2 All planned actions signed off by the DCC are added to the Force's action planning system database '4Action', for management and review until completion. **Appendix 2** provides a flowchart of the process.
- 4.3 The Commissioner has a statutory responsibility to prepare comments on any HMIC's published reports, under section 55(5) of the 1996 Police Act. A letter from the Home Office clarifies that a written response is only required in relation to the Commissioner's force i.e. Nottinghamshire although the Commissioner may provide a non-statutory written response to any national report if he chooses to do so.

### HMIC Recommendations (since April 2015)

- 4.4 During the calendar year of 2015 HMIC has so far published four reports specific to Nottinghamshire Police. Only two of these reports have recommendations. **Appendix 1** lists all of the recommendations together with the Force's brief comments on progress:
- 4.4.1 [Nottinghamshire – National Child Protection Inspection](#) (Child Protection - 11 February 2015)
- This inspection examined child protection in Nottinghamshire Police in September 2014. It is part of a rolling programme of inspections of all police forces in England and Wales. HMIC is to undertake a follow up inspection on 4<sup>th</sup> August 2015.
- 4.4.2 [Rape Monitoring Group: Digests and Data 2013/14](#) (Data - 12 March 2015)
- On behalf of the national Rape Monitoring Group (RMG), HMIC has published 42 local area digests to provide a data set to enable more thorough analysis of how rape is dealt with in a particular area of England and Wales. [As a digest there are no specific recommendations made for the force to implement].
- 4.4.3 [Responding to Austerity Progress Report](#): Nottinghamshire Police (Value for Money Inspection - 29 May 2015)
- This report sets out the progress made by Nottinghamshire Police since the publication of the Policing in Austerity: Meeting the Challenge report was published in 2014. [There were no recommendations made]

#### 4.4.4 [Building the Picture](#): An Inspection of Police Information Management (Child Protection - 2 July 2015)

- This report sets out findings from HMICs review of the business processes police forces in England and Wales use to collect, record, process, evaluate and share information in the wake of the mistakes that have been made in the handling of information relating to, and allegations of, sexual abuse.

#### 4.5 Nottinghamshire – National Child Protection Inspection

##### 4.5.1 The HMIC report identified some good points:

- Staff responsible for managing child abuse investigations were highly committed, knowledgeable, and dedicated to providing good outcomes for children;
- There was good management of registered sex offenders;
- Neighbourhood officers had good knowledge of those who posed the highest risk to children;
- The Force has delivered training for frontline officers and staff on vulnerability and safeguarding; and
- The Force has good relationships with partner agencies and local Safeguarding Children's Boards.

##### 4.5.2 HMIC had some concerns in respect of:

- Significant delays in some child protection investigations;
- A lack of supervisory oversight and management of cases;
- Children were being unnecessarily detained in police custody overnight; and
- Lack of awareness of child sexual exploitation in some parts of the force leading to an inconsistent response.

##### 4.5.3 The Commissioner provided a [written response](#) to the HMIC report which is available to the public on his web site. In short, the Commissioner agreed that the force needs to do more to further improve its approach to protecting children indicating that the force had in fact done so since the inspection in September 2014. He went on to say that he believed that partners too have an important role stating that he had included in his refreshed Police and Crime Plan (2015-18) a new strategic activity to work with safeguarding partners to increase awareness and understanding of child sexual exploitation, missing children, hidden harm and provide support to victims with partners.

#### 4.6 Rape Monitoring Group

##### 4.6.1 On behalf of the national Rape Monitoring Group (RMG), HMIC has published 42 local area Digests (including Nottinghamshire) to provide a data set to enable more thorough analysis of how rape is dealt with in a particular area of England and Wales. The RMG regularly review these digests with a view to enhancing the quantity and quality of the information

they contain, so that the right questions and interventions can be made in driving improvements in this important area of work.

4.6.2 These local area Digests pull together a range of Home Office/Office for National Statistics, Crown Prosecution Service and Ministry of Justice data on rape in one place. Police-recorded data on rape, broken down by adult or child, comprises of:

- the number of recorded rapes;
- how many rapes were initially recorded as such, but then declassified to no-crimes; and
- how many recorded rapes resulted in the suspect receiving a charge/summons.

4.6.3 The Digest provides visual charts and tables comparing Nottinghamshire to the national average but it provides no strategic insight. There are numerous warnings and cautions about the limitations of on how to interpret the data. As a Digest there are no specific recommendations made for the force to implement and as such the Commissioner has not provided any written response.

#### 4.7 Responding to Austerity Progress Report

4.7.1 In the October 2010 spending review, the Government announced that central funding to the police service in England and Wales would be reduced in real terms by 20% in the four years from March 2011 to March 2015. HMIC's Valuing the Police Programme has tracked how forces have planned to make savings to meet this budget requirement. HMIC published findings on this in July 2011, June 2012 and July 2013.

4.7.2 The Policing in Austerity report, published in July 2014, in the final year of the spending review, focused on how well the force is achieving value for money. To answer this question HMIC looked at three areas:

- To what extent is the force taking the necessary steps to ensure a secure financial position for the short and long term?
- To what extent has the force an affordable way of providing policing?
- To what extent is the force efficient?

4.7.3 HMIC made a judgment as to the extent to which each force provides value for money in the context of current spending constraints and rated Nottinghamshire Police as requiring improvement in the way it achieves value for money, and/or there are some weaknesses.

4.7.4 In May 2015, HMIC's published its 'Responding to Austerity: Progress Report' in respect of HMICs re-inspection of Nottinghamshire Police in October 2014. The report indicates that HMIC found that the Force is making good progress on its new operating model and is starting to implement a more affordable way of providing effective policing services and able to demonstrate how it plans to have a secure financial position for the short and long term.

- 4.7.5 HMIC made no specific recommendations but indicated that its on-going PEEL (police efficiency, effectiveness and legitimacy) assessments will be used to consider the extent to which police forces provide value for money, and will do so in the context of an overall inspection of police efficiency and effectiveness. HMIC concluded that Nottinghamshire Police now faces the need to implement and manage a complex set of linked changes, without slippage, at both force and regional level. The force understands these issues and the risk associated with the change. HMIC will want to test the impact of these changes in future inspections.
- 4.7.6 The Commissioner provided a [written response](#) to the HMIC report which is available to the public on his web site. The Commissioner emphasised that within the context of this HMIC report all public bodies, including Nottinghamshire Police face a challenging financial climate. He pointed out that over the past three years savings of £42million and a budget reduction of 20%, have been made. This year (2015-2016) savings of a further £11 million are planned so there are real challenges ahead.
- 4.7.7 He also pointed out that there is a disproportionate impact on Nottinghamshire's Policing budget because of the reliance on the central grant. Furthermore, under the national funding formula, which distributes Government funding to each local policing body based on their needs, because a national 'damping mechanism' is applied to equalise the annual increase in funding across the country, Nottinghamshire Police loses out £12m which would otherwise be used to resource policing in the area.
- 4.7.8 The Commissioner stated that it is quite possible that the grant Nottinghamshire Police receives from Government will have reduced by 50% between 2010 and 2020. Less money means less everything and, as time goes on, it will mean fewer people to tackle crime. With 80% of costs spent on people, and a falling budget likely to be halved by 2020, Nottinghamshire will inevitably have fewer officers, PCSOs and support staff.
- 4.7.9 The Commissioner provided assurance to HMIC that 'responding to austerity' continues to be a key theme in his Police and Crime Plan (2015-18) i.e. that within Theme 7 'Spending your money wisely' he has included 18 strategic activities intended to drive further efficiency savings such as implementing 'Designing the future', further collaboration with partners and other forces, maximising funding opportunities, rationalising the police estate, recruiting more volunteers, introducing more agile mobile data solutions, exploiting technology, more effective commissioning, and greater partnership working but to name a few.

## 4.8 Building the Picture

- 4.8.1 On 12 March 2013, HMIC published the findings of a review into how the Metropolitan Police Service, Surrey Police and Sussex Police dealt with the information and allegations which they received between 1964 and 2008 regarding the criminal sexual conduct of the late Jimmy Savile.

- 4.8.2 This review considered the way in which these forces applied the **Code of Practice on the Management of Police Information 2005**, the **APP on information management**<sup>a</sup> and the former editions of the national guidance in dealing with the information and allegations. It also examined the extent to which those forces made effective use of the **Police National Database** to aggregate discrete pieces of information (from within and across forces) and so build a picture of the extent and nature of the alleged offending.
- 4.8.3 HMIC concluded that mistakes had been made in the handling of information and allegations and stated that “*we were sufficiently concerned about information management*” to conduct a further review in this area. This inspection fulfils this commitment and answers the question: **could the same mistakes be made again?**
- 4.8.4 HMIC argue that compliance with the APP and Code of Practice are crucial to safeguarding and quote Baroness Hale’s main theme of her report:
- “We do not need any reminding, since the murder of two little girls by a school caretaker in Soham and the recommendations of the report of the Bichard Inquiry which followed (2004) (HC 653), of the crucial role which piecing together different items of police intelligence can play in preventing as well as detecting crime.”*
- 4.8.5 To check whether the same mistakes could be made again, HMIC analysed the results of a self-assessment survey of information management practices which was completed by **all 43 forces** in England and Wales in 2013 (to give an indication of the national picture), and conducted **three days of fieldwork** in each of **13 forces (including Nottinghamshire between the 23 and 25 June 2014)**.
- 4.8.6 Issues were identified in most of the 13 Forces inspected in respect of lack of compliance with the **APP on information management**. As a result of their findings, HMIC has made ten recommendations (for the Home Office; the national lead for information management business area; the College of Policing and 6 for Chief Constables).
- 4.8.7 The implication of the HMIC report is that since the Force is not compliant in a number of areas, people are not as safeguarded as they could be.
- 4.8.8 The Commissioner has been briefed on the findings of this recent report and has provided HMIC with his [written response](#).

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<sup>a</sup> *Authorised Professional Practice (APP) on information management, College of Policing, 2013. Available from [www.app.college.police.uk/app-content/information-management/management-of-police-information/](http://www.app.college.police.uk/app-content/information-management/management-of-police-information/) This is the body of guidance published by the College of Policing to provide the police service in England and Wales with policy and procedures to follow.*



## **5. Financial Implications and Budget Provision**

- 5.1 HMIC recommendations are not costed and currently there is no capacity to do so. They vary in cost from negligible to significant. Any implemented recommendations have an impact on budget provision e.g. additional training, or additional capacity to carry out a review.

## **6. Human Resources Implications**

- 6.1 None - this is an information report.

## **7. Equality Implications**

- 7.1 None - this is an information report.

## **8. Risk Management**

- 8.1 Issues raised by HMIC are considered alongside other risks and key risks are included in both Force and OPCC Risk Register.

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

- 9.1 Most of the HMIC recommendations if implemented will have an impact on the Commissioner's Police and Crime Plan priorities.

## **10. Changes in Legislation or other Legal Considerations**

- 10.1 None - that are directly connected with this report.

## **11. Details of outcome of Consultation**

- 11.1 This report has been sent to the Deputy Chief Constable and Police staff have populated the updates in **Appendix 1**.

## **12. Appendices**

1. Table of HMIC Recommendations and Force Updates
2. Force Audit and Inspection Process Chart

For any enquiries about this report please contact:

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Tel: 0115 9670999 ext 8012001

HMIC National Child Protection. Nottinghamshire Police 1-11th September 2014. Date of report: February 2015		
Recommendation	Action	Action Status
<b>1. Immediately:</b> (pg 9-11) We recommend that Nottinghamshire Police ensures that in domestic abuse incidents, officers see and speak to children (where possible and appropriate) and record their observations of a child's behaviour and demeanour so that better assessments of children's needs are made.	<b>Action:</b>  Update the DA procedure to state that in domestic abuse incidents, officers see and speak to children and record their observations of the child's behaviour and demeanour to enable a better assessment of their needs.  When complete communicate the changes through a weekly order and corporate communications.  As a result of a national enquiry with the ACPO Child Protection lead as to good practice in this area on the 25th March 2015, there is now research being carried out by the University of Bedfordshire to review amongst other matters what this looks like in practice.	Recommend complete
<b>2. Immediately:</b> (Pg 15-17) We recommend that Nottinghamshire Police develops an action plan to improve CSE investigations, paying particular attention to: <input type="checkbox"/> improving staff awareness, knowledge and skills in this area of work; <input type="checkbox"/> ensuring a prompt response to any concern raised; <input type="checkbox"/> undertaking risk assessments that consider the totality of a child's circumstances and risks to other children; and <input type="checkbox"/> improving the oversight and management of cases (to include auditing of child abuse and exploitation investigations to ensure that standards are being met).	<b>Action:</b>  Develop with the help of planning and policy (and inked to work on Child Sexual Exploitation) an action plan to improve CSE investigations, paying particular attention to: <input type="checkbox"/> improving staff awareness, knowledge and skills in this area of work; <input type="checkbox"/> ensuring a prompt response to any concern raised; <input type="checkbox"/> undertaking risk assessments that consider the totality of a child's circumstances and risks to other children; and <input type="checkbox"/> improving the oversight and management of cases (to include auditing of child abuse and exploitation investigations to ensure that standards are being met).	On target
<b>3. Immediately:</b> (pg 18-19) We recommend that Nottinghamshire Police takes steps to ensure that all relevant information is properly and uniformly recorded, and is readily accessible in all cases where there are concerns about the welfare of children.	The PP module of NICHE is not being delivered in the first phase of the NICHE roll out. The PP module will be phase 2. This has to be developed with the four forces that are collaborating, the NICHE PP module that Lincolnshire are using looks sufficient for DV/CP/VA purposes.  Officers will be immediately directed that where ever checks of systems are to be made that they are to check all systems available to ensure that they have the most up to date information.  <b>Action:</b> Implement the Public Protection module as part of phase 2 of the regional NICHE project.	On target
<b>4. Within three months:</b> (pg12-14) We recommend that Nottinghamshire Police undertakes a review, together with children's social care services and other relevant agencies, to ensure that the police are fulfilling their statutory responsibilities set out in Working Together to Safeguard Children. As a minimum this should include: a) attendance at, and contribution to, initial child protection conferences; and  b) recording decisions reached at meetings on police systems to ensure that staff are aware of these and of all relevant developments.	<b>Action:</b>  A review will take place with identified practitioners from both local authorities and the police to address a plan for all the points raised within the recommendation and also highlight where action has already taken place with Theresa Godfrey (Social Care County) and John Matravers (Social Care City).  a) Our Joint safeguarding procedures are written to reflect working together and states: A conference should consist of <u>only</u> those people who have a significant contribution to make due to their knowledge of the child and family or their expertise relevant to the case  b) The organising and running of Child Protection Conferences <u>remains the responsibility</u> of Children's Social Care and the production of minutes is their decision. When minutes are communicated they are recorded on PP CATS system. These are then actioned appropriately.	Complete
<b>5. Within three months:</b> (pg12-14) We recommend that Nottinghamshire Police undertakes a review of the level and quality of supervisory activity in cases involving children missing from home;	<b>Action:</b>  Review / audit a given number of cases in cases involving children missing from home to assess compliance with procedure regarding levels and quality of supervision.	Recommend complete

<b>6. Within three months: (pg12-14)</b> We recommend that Nottinghamshire Police undertakes a review, together with children's social care services, of how it manages child protection referrals to ensure a timely response to initial concerns, that action is subsequently taken, concerns are followed up and cases are regularly reviewed.	<b>Action:</b>  Carry out a review with identified practitioners from both local authorities and the police to address a plan for the points raised within the recommendation and also highlight where action has already taken place with Theresa Godfrey (Social Care County) and John Matravets (Social Care City).	Recommend complete
<b>7. Within three months: (pg16-17)</b> We recommend that Nottinghamshire Police initiates discussions at a senior level with the CPS to improve the timeliness of actions and decisions by both the police and the CPS.	<b>No action required.</b>  Regular discussions at a senior level with CPS lawyers and a Judge are already established. There is a national pilot project in which Nottinghamshire Public Protection and the CPS are one of four areas involved who will work together to increase efficiencies.This started 1st April 2015	No action required
<b>8. Within three months: (pg21-22)</b> We recommend that Nottinghamshire Police undertakes a review (jointly with children's social care services and other relevant agencies) of how it manages the detention of children. This review should include, as a minimum, how best to:  a) improve custody staff awareness of child vulnerability and child protection;  b) improve risk assessments to reflect the needs of children and the support they require at the time of detention and on release;  c) ensure that all staff act within the law so that all children are only detained when absolutely necessary and for the absolute minimum amount of time;  d) assess at an early stage the likely need for secure or other accommodation, and work with children's social care services to achieve the best option for the child;  e) ensure that children detained under section 136 of the Mental Health Act are only detained in police custody as a last resort, for a minimum amount of time, are regularly checked and receive the services of the mental health nurse; and  f) ensure specific additional consideration is given to using family members as appropriate adults for children detained under section 136 of the Mental Health Act, and parental support and personal attendance at the custody suite are encouraged.	<b>Action:</b>  Undertake a review (jointly with children's social care services and other relevant agencies) of how it manages the detention of children. This review should include, as a minimum, how best to:  a) improve custody staff awareness of child vulnerability and child protection;  b) improve risk assessments to reflect the needs of children and the support they require at the time of detention and on release;  c) ensure that all staff act within the law so that all children are only detained when absolutely necessary and for the absolute minimum amount of time;  d) assess at an early stage the likely need for secure or other accommodation, and work with children's social care services to achieve the best option for the child;  e) ensure that children detained under section 136 of the Mental Health Act are only detained in police custody as a last resort, for a minimum amount of time, are regularly checked and receive the services of the mental health nurse; and  f) ensure specific additional consideration is given to using family members as appropriate adults for children detained under section 136 of the Mental Health Act, and parental support and personal attendance at the custody suite are encouraged. There will be some work now conducted by CI Turner and social care supported by Keiley Freeman as to how this action will be progressed whether in part or in full	On target
<b>9. Within six months (pg 19-20)</b> We recommend that Nottinghamshire Police ensures that all staff: a) record the views and concerns of children; and b) record any available outcomes at the end of police involvement in a case.	Link to recommendation 1 and 3.	
<b>10. Within six months (pg 19-20)</b> We recommend that Nottinghamshire Police ensures that information about children's needs and views are regularly made available for consideration by the police and crime commissioner and to service managers to inform future practice.	<b>No action required.</b>  Children's needs and views are regularly made available at the Child Protection & MAPPA conferences. Information sharing protocols are in place . We regularly update the PCC panel and the PCC in safeguarding.	
Within six weeks of the publication of this report HMIC will require an update of the action being taken to respond to the recommendation that should be acted upon immediately.	An action plan was submitted to HMIC on the 10th February 2015 to include all recommendations.	
Nottinghamshire Police should also provide an action plan within six weeks to specify how it intends to respond to the other recommendations made in this report.	An action plan was submitted to HMIC on the 10th February 2015 to include all recommendations.	

HMIC Building the Picture: An Inspection of Police Information Management. July 2015		
Recommendation 1 By 30 November 2015, chief constables should ensure that a review is undertaken of the way in which their forces' information management policies and practice comply with the APP on information management so that they give effect to the national approach and minimise any divergence from that APP.	The national lead for information management CC Mike Barton has a ten point plan against recommendations made nationally for all forces. Awaiting local direction.	
Recommendation 2 By May 2016, the Home Office and National Police Chiefs' Council's Information Management Business Area lead, should agree and implement common standards to be used by forces to identify and transfer information, no longer sensitive to an enquiry contained within HOLMES, to systems which are accessible and searchable by the police service generally.	Home Office and the National Lead for Information Management Business Area action. <b>No action required.</b>	
Recommendation 3 By 30 November 2015, chief constables should carry out systematic audits in their forces to identify the extent to which locally-adopted practices and procedures conform to the APP on information management.	The national lead for information management CC Mike Barton has a ten point plan against recommendations made nationally for all forces. Awaiting local direction.	
Recommendation 4 By November 2015, chief constables should ensure that adequate local information management processes are in place to consider all available information in an efficient and systematic way so that the continuing levels of risk that individuals pose to communities are properly assessed and, where necessary, information is recategorised and linked.		
Recommendation 5 By November 2015, chief constables should ensure that their local information management processes adequately identify and prioritise the records of those who pose the greatest risk, in order that they are properly monitored, and appropriate, timely action is taken		
Recommendation 6 By 30 November 2015, chief constables should put in place arrangements to scrutinise audits of compliance with the APP on information management through the force information management governance structure. This should include measures to ensure that categorisation of records are regularly adjusted.		
Recommendation 7 By 30 November 2015, the College of Policing should amend its APP on information management so as to specify the minimum information management requirements for initial reviews in relation to the retention and disposal of information.	College of Policing action. <b>No action required.</b>	
Recommendation 8 Immediately, chief constables should make sure that their force information records are reviewed at the end of the review period set for each information grouping, and records created when decisions are made to retain information beyond the applicable period of retention.	The national lead for information management CC Mike Barton has a ten point plan against recommendations made nationally for all forces. Awaiting local direction.	
Recommendation 9 By 30 November 2015, the College of Policing should ensure that specific guidance about the handling and availability of sensitive information is included in the APP on information management, and by 30 June 2016, chief constables should ensure that the guidance set out concerning sensitive information, is implemented.	College of Policing action. <b>No action required.</b>	
Recommendation 10 By 30 November 2015, the College of Policing should revise the current APP on information management and include a common review process in respect of sensitive information for adoption by all forces. This should include timescales for the review of sensitive information in order to ensure it remains appropriately categorised.	College of Policing action. <b>No action required.</b>	

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Action update	
<p>Further guidance will be addressed and reinforced at divisional training. This is currently underway. The DA Procedure has been updated and published via a weekly order.</p> <p>Please show this action as complete</p>	
<p>A draft CSE strategy and action plan have been prepared and presented to FEB.</p>	
<p>The design of the Niche PP module occurs within the regional design team. Business processes across the regional forces within PP are significantly different and thereby further work is required to align business processes before a regional design can be completed.</p> <p>Niche PP module will not be available for Nottinghamshire until after Notts Niche 'Go live' - February 2016. Please note that although there is design delay due to business processes - this does not impact the earliest point Nottinghamshire could go live with PP module. Jim West</p>	
<p>Following a review with social care services and relevant agencies into fulfilling our statutory responsibilities and the ICPC processes, Nottinghamshire Police now retain all invites centrally in the MASH to ensure there is an audit capability. Public Protection ( PP) plans include the possibility of recruiting a civilian member of staff whose remit would include oversight of such meetings, ensuring that the level of participation better reflects the police information held. The recruitment of a dedicated resource is currently part of the PP Delivering the Future project.</p> <p>b) The review has generated a plan to continually improve the way the outcomes of the meetings are communicated, with scoping of how the detail of children on protection plans can be flagged to front line staff. This work is continuing, and is tied in to imminent changes in software platforms.</p> <p>DCC Scrutiny 07/08/2015: Supports completion</p>	
<p>Review Completed. Divisional Missing Persons Sergeants have circulated briefings regarding actions required by divisional supervisors and monitor compliance on an ongoing basis. Repeat of the audit is to be undertaken in 6 months (w/c 23 November 2015).</p> <p>Recommend complete.</p>	

Pre and post the HMIC inspection in Sept’15 significant changes have taken place in the way that the Police Referral team within the MASH allocate the work to the operational teams. Having reviewed arrangements and processes, in conjunction with Children Social Care colleagues processes have improved and backlogs reduced. Notwithstanding that the action is complete, the force have been invited to partake in a review of the DART in the City (an evaluation meeting is planned for the 17th Sept) and for a pilot between Police and CSC in the County w/e from 2nd Sept to explore those referrals from police resulting in NFA , thereby creating more resilience and opportunities for further efficiency savings.

Request that this action is now shown as complete

- a) Training material on Child Vulnerability has been sourced from Learning and Development and work is ongoing to tailor this to custody needs and incorporate it into the CJ Training Schedule. **DCC scrutiny 07/08/2015. When will this training material go into CJ training.**
- b) research ongoing in relation to seeking national guidance/best practice in order to influence the risk assessments both initial assessment in custody and the pre-release risk assessment processes. **DCC scrutiny 07/08/2015. Developing joint protocol which clearly defines processes and standards. When will this be in place?**
- c) to be incorporated into CJ training and Custody Procedure Policy. **Recommend complete. No children to be detained in custody.**
- d) Further update - meeting took place on 22/07/2015 with Teresa Godfrey (Group Manager) and Gary Eves (Senior Public Health & Commissioning Manager). Matters discussed - \*Custody data obtained for the agreed period currently being analysed and to be shared to establish areas for improvement by partner agencies. \*terms of reference for the review team and proposed multi-agency plan - which states:- Colleagues from Childrens Social Care, the ICH and Nottinghamshire Police propose the establishment of a task and finish group that has responsibility for: a. Reviewing current practice and case auditing of young people:
- i. remanded in custody
  - ii. Detained in police cells under Section 136
- b. Developing a joint protocol which clearly defines processes and standards (including out of ours escalation) to include young people:
- 1. people remanded in custody
  - ii. Detained under Section 136
- c. Developing agency specific standard operating procedures
- d. Agreeing process for reporting and monitoring the detention of young people in Police cells.

The proposed plan is expected to satisfy the response required to the HMIC child protection Inspection of the \Police, whilst at the same time forming part of the wider response to young people detained under Section 136.

Time scales for completing this work are estimated to be 12 weeks, dependant on the identification of additional resource to support the work

- e) Ensure compliance with instructions issued to custody staff on 04/03/2015 and 31/03/2015. Mental Health Services are now embedded in the Bridewell and Mansfield Custody Suites. **DCC scrutiny 07/08/2015. Recommend complete.**

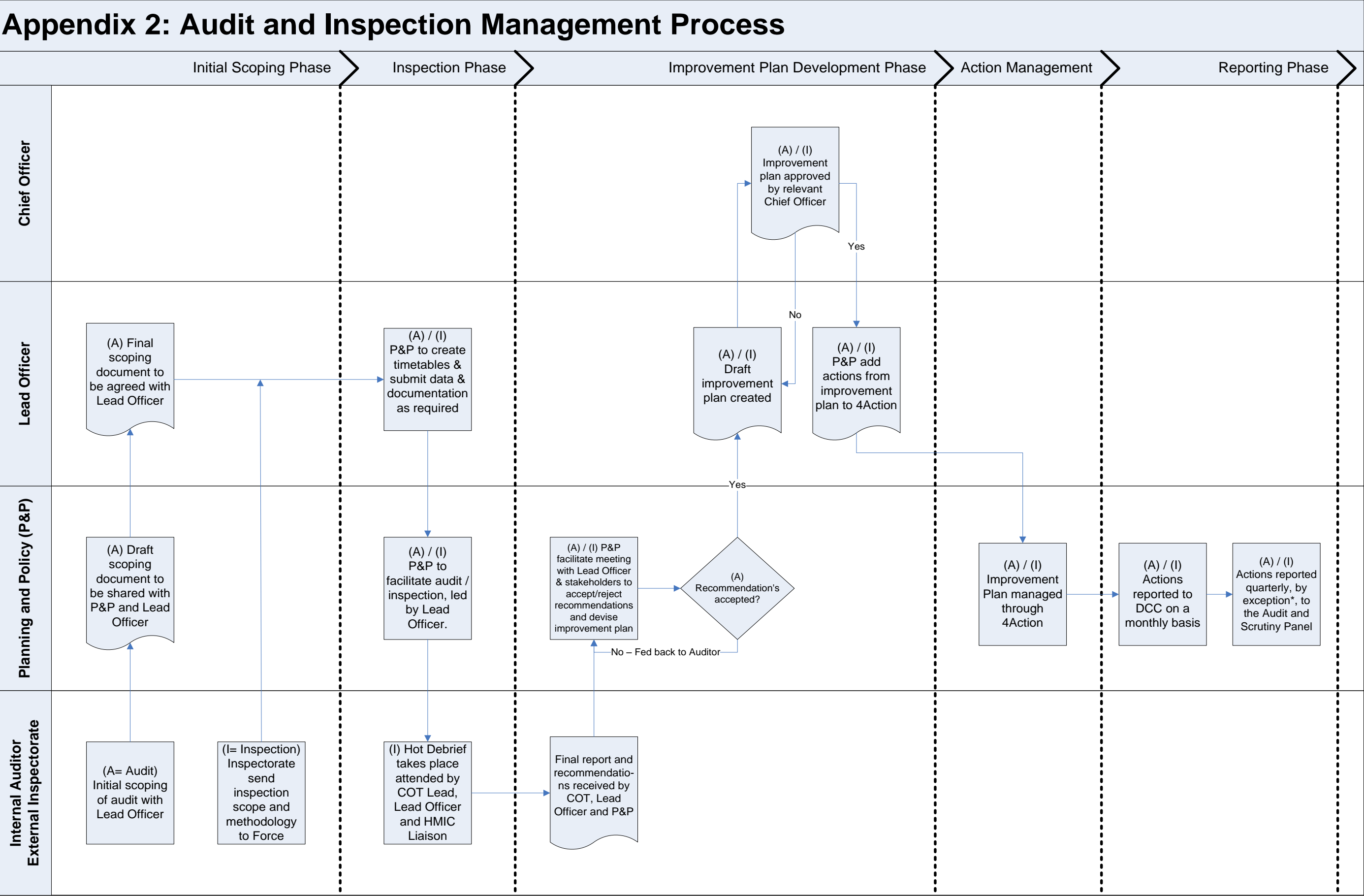
- f) Incorporated into CJ training and Custody Procedure Policy. **DCC scrutiny 07/08/2015. Recommend complete.**

No action required.



[illegible]

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\*Includes overdue actions and actions that may become overdue in the next month.

<b>For Information / Consideration</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>Chief Finance Officer</b>
<b>Report Author:</b>	<b>Charlotte Radford</b>
<b>Other Contacts:</b>	<b>Brian Welch</b>
<b>Agenda Item:</b>	<b>11</b>

## **INTERNAL AUDIT PROGRESS REPORT**

### **1. Purpose of the Report**

- 1.1 To provide members with an update on progress against the Internal Audit Annual Plan and the findings from audits completed to date.

### **2. Recommendations**

- 2.1 Members are recommended to consider the report and where appropriate make comment or request further work in relation to specific audits to ensure they have adequate assurance from the work undertaken.

### **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 report details the work undertaken to date and summarises the findings from individual audits completed since the last progress report to the panel.

### **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 Progress Report



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

Internal Audit Progress Report 2015/16

September 2015

Presented to the Audit & Scrutiny Panel meeting of: 24<sup>th</sup> September 2015

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- 02 Summary and conclusions from Internal Audit work to date
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## Appendices

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- A4 Contact Details
- A5 Statement of Responsibility

## 01 Introduction

- 1.1 The purpose of this report is to update the Audit & Scrutiny Panel as to the progress in respect of the Operational Plan for the year ended 31<sup>st</sup> March 2016. The plan was considered and approved by the Audit & Scrutiny Panel at its meeting on 9<sup>th</sup> June 2015.
- 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, through the Audit & Scrutiny Panel, 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 work to date

- 2.1 We have issued three draft reports to date, in respect of Joint Code of Corporate Governance, Proceeds of Crime and OPCC Payments, the latter of which being an additional piece of work following a specific request. Management are currently considering their responses to the reports. The following table is provided for illustrative purposes and will provide a summary of assurances, including the number and categorisation of recommendations, in each report issued to the date of the Audit & Scrutiny Panel meeting. Further details, and scheduled work for the rest of the year, are provided in Appendix A1.

Auditable Area	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Joint Code of Corporate Governance	Draft		-	-	-	
Proceeds of Crime	Draft		-	-	-	-
OPCC Payments Processes & Procedures	Draft		-	-	-	-
Total			-	-	-	-

- 2.2 In addition to the above, work in respect of Procurement and the Savings Programme, the latter of which being an additional piece of work following a specific request, have recently been completed and draft reports are expected to issued shortly. We are currently working with management to agree the scope of work on a number of audits, with a further five audits planned to be carried out before the New Year and the remaining scheduled for Quarter 4 (see Appendix A1).

- 2.3 Internal Audit recently attended a meeting of the OPCC Chief Financial Officers Group at which one of the areas discussed was how Internal Audit could provide assurance with regards the key risks relating to regional collaboration. Initial consideration is being given to an assurance mapping exercise which will look at the key risks relating to collaborative working and how each force secures assurance that they are being effectively managed. An outline scope of the proposed work is currently being considered by the Group.

## 03 Performance

- 3.1 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. This list will be developed over time, with some indicators either only applicable at year end or have yet to be evidenced.

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

## Appendix A1 – Summary of Reports

Brief outlines of the work carried out, a summary of our key findings raised and the assurance opinions given in respect of the reports issued to date, together with management's response, will be provided in this section. As the first final report has yet to be issued at the time of writing, we have provided an example of the format that will be used for forthcoming progress reports. The example is in respect of Proceeds of Crime, the draft report for which has recently been issued and we await management's response.

### Proceeds of Crime

Assurance Opinion	See Appendix A3
Recommendation Priorities	
Priority 1 (Fundamental)	See Appendix A3
Priority 2 (Significant)	See Appendix A3
Priority 3 (Housekeeping)	See Appendix A3

The audit objectives were to provide assurance that:

- Policies and procedures are in place to ensure that cash and assets that can be confiscated under POCA legislation are identified during the arrest and investigation process.
- Suitable training is provided to officers and staff to ensure they are aware of POCA requirements when seizing cash and assets.
- Cash and assets confiscated during the arrest and investigation are recorded appropriately and consistently, and are subject to regular review.
- Cash and assets are stored securely, with restricted and controlled access to nominated officers and staff.
- Cash is counted in a secure and controlled environment, with an appropriate level of independent verification.
- Cash is banked in a timely manner to an interest bearing account, and not in to general funds.
- Cash held in this account is reconciled regularly and transferred within the agreed timescales.
- Performance information regarding the number and amount of confiscation orders is managed and is accurate and up to date.
- Monies awarded back to the force are reconciled and spent according to an agreed protocol.

We raised XXX priority 2 recommendations where we believe there is scope for improvement within the control environment. These have been set out below, together with management's responses:

- [summary of finding and recommendation]

We also raised XXX priority 3 recommendations of a more housekeeping nature.

## Appendix A2 Internal Audit Plan 2015/16

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target ASP	Comments
<b>Core Assurance</b>					
Joint Code of Corporate Governance	August 2015	September 2015	October 2015	December 2015	Draft report, awaiting management's response.
Financial Controls – MFSS	October 2015	December 2015	January 2016	February 2016	
Financial Controls – PBS	January 2016	February 2016	March 2016	April 2016	Scope to be agreed following recent developments.
<b>Strategic &amp; Operational Risk</b>					
Integrated Offender Management	September 2015	October 2015	November 2015	December 2015	
Social Impact / Value	November 2015	December 2015	January 2016	February 2016	
Proceeds of Crime	July 2015	September 2015	October 2015	December 2015	Draft report, awaiting management's response.
Commissioning	January 2016	February 2016	February 2016	April 2016	
Code of Practice for Victims of Crime	October 2015	November 2015	December 2015	February 2016	
<b>Collaboration</b>					
Procurement	August 2015	September 2015	October 2015	December 2015	Fieldwork is in progress.
Collaboration	On-going	On-going	On-going	On-going	See paragraph 2.3.
<b>Other</b>					
OPCC Payments Processes & Procedures	July 2015	September 2015	October 2015	December 2015	Draft report, awaiting management's response.

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target ASP	Comments
Savings Programme	August 2015	September 2015	October 2015	December 2015	Fieldwork completed; being reviewed.

## Appendix A3 – Definition of Assurances and Priorities

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
<b>Significant Assurance:</b>	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.
<b>Satisfactory Assurance:</b>	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.
<b>Limited Assurance:</b>	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.
<b>No Assurance</b>	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
<b>Priority 1 (Fundamental)</b>	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
<b>Priority 2 (Significant)</b>	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
<b>Priority 3 (Housekeeping)</b>	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.*

*Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work. Chartered Accountants in England and Wales to carry out company audit work.*



<b>For Information</b>	
<b>Public/Non Public</b>	<b>Public</b>
<b>Report to:</b>	<b>Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24<sup>th</sup> September 2015</b>
<b>Report of:</b>	<b>Ch Insp Andy Burton.</b>
<b>Report Author:</b>	<b>Beverly Topham, Strategic Support &amp; Review Officer</b>
<b>E-mail:</b>	<b>Amanda Froggatt, Strategic Support Officer</b>
<b>Other Contacts:</b>	<b>Martin Bakalarczyk, T/ Planning and Policy Officer</b>
<b>Agenda Item:</b>	<b>12</b>

## **AUDIT AND INSPECTION REPORT**

### **1. Purpose of the Report**

- 1.1 To provide the Audit and Scrutiny Panel with an update on progress against recommendations arising from audits and inspections that have taken place within the Force.
- 1.2 To inform the Panel of the schedule of planned audits and inspections.

### **2. Recommendations**

- 2.1 That the Panel notes the progress made against audit and inspection recommendations.
- 2.2 That the Panel takes note of forthcoming audits and inspections.

### **3. Reasons for Recommendations**

- 3.1 To enable the Panel to fulfil its scrutiny obligations with regard to the Force's response to audits and inspections.
- 3.2 To keep the Panel informed about forthcoming audits and inspections.

### **4. Summary of Key Points**

- 4.1 The actions referred to in this report are the result of recommendations made by the Force's previous internal auditor Baker Tilly and external inspectorates, including Her Majesty's Inspectorate of Constabulary (HMIC). They are managed through the Force Activity Plan process and updated on a monthly basis.
- 4.2 Appendix 1 'Audit, Inspection and Review Status Report Quarter 1 2015/16' provides a summary of forthcoming audits and inspections that the Force is currently aware of.
- 4.3 The Force's internal audit contract for 2015/16 has been awarded to Mazars, who take over from Baker Tilly.

- 4.4 Appendix 2 'Audit and Inspection Actions Update Report Q1 2015/16' provides details of specific actions arising from audits and inspections that are either overdue, or at risk of being overdue.

**Overdue actions.**

- 4.5 There are currently 2 actions showing as overdue, both of which require a revised target completion date from the action owner.

**Actions at risk of being overdue.**

- 4.6 There is 1 action showing at risk, because the target completion date is the end of September 2015. Work is progressing; however it is likely that this action will require a new target completion date during the next reporting period.

<b>5 Financial Implications and Budget Provision</b>
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- 5.1 There is no additional budget provision required to implement any of the audit or inspection related actions currently on the Force's action plan. All actions will be resourced from within existing budgets.

<b>6 Human Resources Implications</b>
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- 6.1 There are no HR implications.

<b>7 Equality Implications</b>
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- 7.1 There may be equality implications arising from the following reviews of policy and process:
- Witness care unit review.
  - Protected characteristics data in PSD investigations.

<b>8 Risk Management</b>
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- 8.1 None of the current actions are addressing specific risks on the Force's risk register. There are also no new risks arising from any of the agreed actions.
- 8.2 Some 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 established risk management process.

<b>9 Policy Implications and links to the Police and Crime Plan Priorities</b>
--

- 9.1 There are likely to be policy implications in relation to the current action:
- Complaints process review.
- 9.2 The following action relate to aspects of current Police and Crime Plan priorities:
- Witness care unit review.

## **10 Changes in Legislation or other Legal Considerations**

- 10.1 There are potential legal implications arising from the following action:
- Complaints against officers and staff with protected characteristics

## **11 Details of outcome of consultation**

- 11.1 Following receipt of a final audit or inspection report a member of the Planning and Policy team consults with the Force lead and other responsible 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 Force's action planning system, 4Action, for management and review until completion.

## **12. Appendices**

- 12.1 Appendix 1: Audit and Inspection Status Report Q1 2015/16
- 12.2 Appendix 2: Audit and Inspection Actions Update Report Q1 2015/16

## Appendix 1: Current and forthcoming audits and inspections. Quarter 1 2015/16

### Current audits and inspections

Date	Scrutiny Body	Title	Update
June. Regionally led.	HMIC	Regional Organised Crime Unit (ROCU)	Awaiting draft report
29th June - 3rd July	HMIC	Effectiveness - Vulnerability	Awaiting draft report
23rd July for 8 days.	MAZARS	Proceeds of Crime Act	Scope agreed.
3rd August for 10 days.	MAZARS	Corporate Governance	Scope agreed.
17th August 2015 for 14 days.	MAZARS	Procurement	Scope agreed.
31 August 2015 for 10 days.	MAZARS	Social Impact and Value	Draft scope to be agreed.

### Forthcoming audits and inspections

Date	Scrutiny Body	Title	Update
7th - 11th September	HMIC	Crime Effectiveness & Legitimacy	Scope agreed.
22nd September for 8 days	MAZARS	Integrated Offender Management	Draft scope to be agreed.

Appendix 2: Audit and Inspection Actions Update

Quarter 1:  
2015/16

Action(s) off target						
Target date	Action	Manager Responsible	Source originator.	Source title	Action Status	Action update
31/03/2015	Action: Track the progress and evaluate the success of actions taken in relation to each neighbourhood problem-solving case recorded on the database. Interdependent with Recommendation 3 (CH/c4a4/15115) - By 31 March 2015, every force that does not have an adequate, force-wide problem-solving database should develop and start making use of one, to record, monitor and manage its neighbourhood problem-solving cases.	Supt Richard Fretwell	HMIC	Core Business: Making Best use of Police Time.	Off target	Currently using an intranet page on the site under Safer Neighbourhoods to store plans. We are working with the CIMA developer to make that system fit for purpose Recruiting a person on behalf of the PCC to develop ECINS.  New project manager now in post and a new completion date needs to be identified.
31/03/2015	Action: Review immediately the operation of the witness care unit (WCU) in relation to the updating of victims. If required, the force should implement an action plan to ensure service improvement.	Janet Carlin	HMIC	Crime Inspection 2014 Nottinghamshire Police.	Off target	Review underway of each WCU (Leic, Notts & Linc) in line with the Victims Code of Practice to see where units are/are not complying.  Under the Victims Code of Practice all victims and any vulnerable/intimidated witnesses should be updated within 24 hours of WCU receiving the relevant information from the courts or CPS. Witnesses with no vulnerability issues should be updated within 5 days of WCU receiving the updates.  New completion date needs to be identified with the Witness Care Manager.
Action(s) at risk of being off target ( Overdue within the next 3 months)						
Target date	Action	Manager Responsible	Source originator.	Source title	Action Status	Action update
31/09/2015	Action: Review the current formal allegation process to include capturing a record of all protected characteristics. (Disability, Race, Gender Reassignment, Religion and Belief, Age, Marriage and Civil Partnership, Pregnancy and Maternity, Sex and Sexual Orientation). This should also be extended to conduct investigations and included in the quarterly report	Det Supt Jackie Alexander (Head of Professional Standards)	HMIC	Integrity Matters	At Risk	D/Supt Alexander and DI Jordan holding meetings with support networks and groups. Working with an analyst around reporting on protected characteristics.  New completion date needs to be identified.

<b>Consideration</b>	
<b>Public/Non Public</b>	<b>Public</b>
<b>Report to:</b>	<b>Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24 September 2015</b>
<b>Report of:</b>	<b>The Chief Executive</b>
<b>Report Author:</b>	<b>Alison Fawley</b>
<b>E-mail:</b>	<a href="mailto:alison.fawley@nottsc.gov.uk">alison.fawley@nottsc.gov.uk</a>
<b>Other Contacts:</b>	
<b>Agenda Item:</b>	<b>13</b>

## **PANEL WORK PLAN AND MEETING SCHEDULE**

### **1. Purpose of the Report**

- 1.1 To provide the Panel with a programme of work and timetable of meetings

### **2. Recommendations**

- 2.1 To consider and make recommendations on items in the work plan and to note the timetable of meetings

### **3. Reasons for Recommendations**

- 3.1 To enable the Panel to manage its programme of work.

### **4. Summary of Key Points**

- 4.1 The Panel has a number of responsibilities within its terms of reference. Having a work plan for the Panel ensures that it carries out its duties whilst managing the level of work at each meeting.

### **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 report meets the requirements of the Terms of Reference of the Panel and therefore supports the work that ensures that the Police and Crime Plan is delivered.

## **10. Changes in Legislation or other Legal Considerations**

- 10.1 None as a direct result of this report

## **11. Details of outcome of consultation**

- 11.1 None as a direct result of this report

## **12. Appendices**

- 12.1 Work Plan and schedule of meetings

## JOINT AUDIT AND SCRUTINY PANEL WORK PLAN

<u>ITEM DESCRIPTION</u>		<u>REPORTING FREQUENCY</u>	<u>LEAD OFFICER</u>
<b>24 September 2015– 2pm</b>			
1.	<b>(23 &amp; 24)</b> Statement of Accounts and Summary Statement of Accounts	Annually	OPCC & Force
2.	<b>(10 &amp; 42)</b> Annual Governance Statements	Annually	OPCC & Force
3.	External Audit – Annual Governance report	Annually	OPCC CFO
4.	<b>(43)</b> Risk report on monitoring and actions for mitigation update	6 monthly	OPCC & Force
5.	Regional Collaboration Update	Annually	Force
	<b>Standard items:-</b>		
	Updates on scrutiny and other reviews	As required	OPCC & Force
	PCC Update Report	Quarterly	OPCC
	HMIC Inspections and Recommendations	Every meeting	OPCC
	<b>(12) &amp; (40)</b> Internal Audit Progress Report	Quarterly	OPCC CFO
	<b>(40)</b> Audit & Inspection Report	Quarterly	ACO Resources



<u>ITEM DESCRIPTION</u>		<u>REPORTING REQUENCY</u>	<u>LEAD OFFICER</u>
<b>10 December 2015 –</b>			
1.	<b>(5)</b> IPCC investigations, recommendations and actions (April – September)	6 monthly	Force
2.	<b>(36)</b> Force Improvement Activity Lessons Learned monitoring, IPCC lessons learned report (April – September)	6 monthly	Force
3.	<b>(6) &amp; (7)</b> Whistle Blowing Policy and review of compliance (April – September) and Anti-Fraud and Corruption Policy - review of compliance update (April – September)	6 monthly	Force & OPCC
4.	<b>(35)</b> Force Governance monitoring, assurance and improvement outcomes for decision making	6 monthly	Force
5.	External Audit Annual Audit letter	Annually	OPCC CFO
6.	Verbal update on regional assurance work	Annually	OPCC CFO
<b>7</b>	<b>(66)</b> Management Information Reports on contracts, assurance to relevant policy agreements	Annually	
	<b>Standard items:-</b>		
	Updates on scrutiny and other reviews	As required	OPCC & Force
	PCC Update Report	Quarterly	OPCC
	HMIC Inspections and Recommendations	Every meeting	OPCC
	<b>(12) &amp; (40)</b> Internal Audit Progress Report	Quarterly	OPCC CFO
	<b>(40)</b> Audit & Inspection Report	Quarterly	ACO Resources

<u>ITEM DESCRIPTION</u>		<u>REPORTING REQUENCY</u>	<u>LEAD OFFICER</u>
<b>11 February 2016</b>			
.	<b>(43)</b> Risk report on monitoring and actions for mitigation update	6 monthly	OPCC & Force
	<b>(35)</b> Force Governance monitoring, assurance and improvement outcomes for decision making	6 monthly	
	<b>(45)</b> Business Continuity compliance and assurance of testing and exercising plan lessons learned	Annually	Force
	<b>(46)</b> Publication Scheme monitoring, review and assurance	Annually	OPCC
	<b>(51) &amp; (49)</b> Information Management Policy monitoring, assurance and improvement outcomes. Records review, retention and disposal guidance and audit monitoring, review and assurance	Annually	Force
	Revenue Budget Management report	Annually	OPCC
	4 Year Capital Plan	Annually	OPCC
	Treasury Management Report	Annually	OPCC
	<b>Standard items:-</b>		
	Updates on scrutiny and other reviews	As required	OPCC & Force
	PCC Update Report	Quarterly	OPCC
	HMIC Inspections and Recommendations	Every meeting	OPCC
	<b>(12) &amp; (40)</b> Internal Audit Progress Report	Quarterly	OPCC CFO
	<b>(40)</b> Audit & Inspection Report	Quarterly	ACO Resources

<u>ITEM DESCRIPTION</u>		<u>REPORTING REQUENCY</u>	<u>LEAD OFFICER</u>
<b>30 June 2016</b>			
	Election of Chair		
1.	<b>(5)</b> IPCC investigations, recommendations and actions (October - March)	6 monthly	Force
2.	<b>(36)</b> Force Improvement Activity Lessons Learned monitoring, IPCC lessons learned report (April – September)	6 monthly	Force
3.	<b>(6) &amp; (7)</b> Whistle Blowing Policy and review of compliance (October - March) and Anti-Fraud and Corruption Policy - review of compliance update (October - March)	6 monthly	Force & OPCC
4.	<b>(35)</b> Force Governance monitoring, assurance and improvement outcomes for decision making	6 monthly	Force
5.	External Audit Annual Audit letter	Annually	OPCC CFO
6.	Verbal update on regional assurance work	Annually	OPCC CFO
	<b>(11)</b> Draft Audit Plan (Annual internal audit strategy and audit plan)	Annually	
	<b>(10) &amp; (42)</b> Force, PCC and Regional draft Annual Governance Statements	Annually	OPCC & Force
	<b>(39)</b> Internal Audit Annual Assurance and Performance Report	Annually	OPCC CFO
	<b>(23 &amp; 24)</b> Statement of Accounts and Summary Statement of Accounts - <b>DRAFT</b>	Annually	OPCC & Force
	<b>Standard items:-</b>		
	Updates on scrutiny and other reviews	As required	OPCC & Force
	PCC Update Report	Quarterly	OPCC
	HMIC Inspections and Recommendations	Every meeting	OPCC
	<b>(12) &amp; (40)</b> Internal Audit Progress Report	Quarterly	OPCC CFO
	<b>(40)</b> Audit & Inspection Report	Quarterly	ACO Resources

<u>ITEM DESCRIPTION</u>		<u>REPORTING REQUENCY</u>	<u>LEAD OFFICER</u>
<b>15 September 2016</b>			
1.	<b>(23 &amp; 24)</b> Statement of Accounts and Summary Statement of Accounts	Annually	OPCC & Force
2.	<b>(10 &amp; 42)</b> Annual Governance Statements	Annually	OPCC & Force
3.	External Audit – Annual Governance report	Annually	OPCC CFO
4.	<b>(43)</b> Risk report on monitoring and actions for mitigation update	6 monthly	OPCC & Force
5.	<b>(35)</b> Force Governance monitoring, assurance and improvement outcomes for decision making	6 monthly	Force
6.	Regional Collaboration Update	Annually	Force
	<b>Standard items:-</b>		
	Updates on scrutiny and other reviews	As required	OPCC & Force
	PCC Update Report	Quarterly	OPCC
	HMIC Inspections and Recommendations	Every meeting	OPCC
	<b>(12) &amp; (40)</b> Internal Audit Progress Report	Quarterly	OPCC CFO
	<b>(40)</b> Audit & Inspection Report	Quarterly	ACO Resources

<b>Consideration</b>	
<b>Public/Non Public</b>	<b>Public</b>
<b>Report to:</b>	<b>Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>24 September 2015</b>
<b>Report of:</b>	<b>The Chief Executive</b>
<b>Report Author:</b>	<b>Alison Fawley</b>
<b>E-mail:</b>	<a href="mailto:alison.fawley@nottsc.gov.uk">alison.fawley@nottsc.gov.uk</a>
<b>Other Contacts:</b>	
<b>Agenda Item:</b>	<b>14 &amp; 15</b>

## **EXEMPT ITEM**

### **14 EXCLUSION OF THE PUBLIC**

The Committee will be invited to resolve:-

“That the public be excluded for the remainder of the meeting on the grounds that the discussions are likely to involve disclosure of exempt information described in paragraph 3 of the Local Government (Access to Information) (Variation) Order 2006 and the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”

#### **Note**

If this is agreed, the public will have to leave the meeting during consideration of the following items.

### **15 EXEMPT INFORMATION ITEMS**

Attempted fraud investigation