

Cumbria Shared Internal Audit Service

Internal Audit Report for Cumbria Constabulary



Audit of Workforce Planning

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Audit Resources

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Audit Report Distribution

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Cumbria Shared Internal Audit Service



Audit Committee	The Joint Audit & Standards Committee, which is due to be held on 22nd November 2018, will receive the report.
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Note: Audit reports should not be circulated wider than the above distribution without the consent of the Audit Manager.

1. Background

- 1.1. This report summarises the findings from the audit of Workforce Planning. This was a planned audit assignment which was undertaken in accordance with the 2018/19 Audit Plan.
- 1.2. Workforce planning is important to the organisation because it contributes to overall constabulary performance. It ensures that the organisation is proactively planning to have the right number, of the right people, with the right skills and competencies, in the right jobs, for the efficient and effective delivery of frontline policing to the people of Cumbria and the achievement of strategic objectives.
- 1.3. In January 2018 the Police and Crime Panel approved the Commissioner's increased Council Tax precept proposal to fund an increase in the establishment by 25 police officers. Recruitment plans were revised to accommodate this additional intake.

2. Audit Approach

2.1. Audit Objectives and Methodology

- 2.1.1. Compliance with the mandatory Public Sector Internal Audit Standards requires that internal audit activity evaluates the exposures to risks relating to the organisation's governance, operations and information systems. A risk based audit approach has been applied which aligns to the five key audit control objectives which are outlined in section 4; detailed findings and recommendations are reported within section 5 of this report.

2.2. Audit Scope and Limitations

The Audit Scope was agreed with management prior to the commencement of this audit review. The Client Sponsor for this review was the Director of Corporate Support. The agreed scope of the audit was to provide assurance over management's arrangements for ensuring effective governance, risk management and internal control around officer recruitment to manage turnover within budgetary constraints.

- 2.2.1. There were no instances whereby the audit work undertaken was impaired by the availability of information.

3. Assurance Opinion

- 3.1. Each audit review is given an assurance opinion and these are intended to assist Members and Officers in their assessment of the overall level of control and potential impact of any identified system weaknesses. There are 4 levels of assurance opinion which may be applied. The definition for each level is explained in **Appendix A**.
- 3.2. From the areas examined and tested as part of this audit review, we consider the current controls operating around Workforce Planning provide **substantial** assurance.

Note: as audit work is restricted by the areas identified in the Audit Scope and is primarily sample based, full coverage of the system and complete assurance cannot be given to an audit area.

4. Summary of Recommendations, Audit Findings and Report Distribution

- 4.1. There are three levels of audit recommendation; the definition for each level is explained in **Appendix B**.
- 4.2. There are no audit recommendations arising from this audit review.
- 4.3. **Strengths:** The following areas of good practice were identified during the course of the audit:
- Strategic responsibility for workforce planning has been formally allocated to the Deputy Chief Constable.
 - A strategic Workforce Board is in place to oversee all aspects of workforce management and ensure the workforce is fit for purpose by 2025, in line with the national and local policing vision.
 - Significant workforce issues are brought to the attention of extended Chief Officer Group, extended Collaborative Board and flagged with the Joint Audit and Standards Committee demonstrating good corporate governance.
 - Risks are regularly considered as part of established risk management processes within Corporate Support. Risk is a standing agenda item at Workforce Board and the risk of not having capacity to deliver the Cumbria Vision 2025 is included on the strategic risk register.

- Workforce actions have been incorporated into the Constabulary's Improvement Plan with action owners and delivery timescales for regular progress monitoring and management. The actions draw on the College of Policing's Workforce Transformation Plan and the National Police Chiefs Council's (NPCC) policing vision to effectively implement the workforce strand of the national 2025 vision for the police service.
- The decision to direct the fast track 'Constable to Inspector' officer to focus on resourcing as a key project in 2018, providing additional capacity within the team
- Development of a temporary bespoke recruitment team in HR to manage new recruits from application through to the achievement of Independent Patrol Status
- Quality assurance activity is undertaken to ensure that establishment information is robust for workforce planning and effective decision making.
- Arrangements are in place for HR to work closely with operational colleagues, Finance, Learning and Development, Corporate Services etc. to analyse and fully understand establishment information, support decision making and inform plans going forwards.
- Arrangements are in place to better understand workforce changes for planning and forecasting purposes through the new structure of bronze and silver meetings.
- Provision of regular establishment data to the OPCC alongside OPCC representation at Workforce Board meetings.
- Opportunities are taken to share information with, and learn from other forces at a national and regional level on recruitment matters.

Comment from the Director Corporate Support :

I am very pleased that this review of Workforce Planning has provided Substantial assurance and that there are no areas for action identified. As the audit notes, proactive workforce planning is fundamental in ensuring that the organisation has the right people, with the right skills, in the right numbers, and in the right places at the right times, to effectively meet the demands of frontline policing in order to keep the people of Cumbria safe.

The need for effective workforce planning continues to become more acute in order to balance resources against ever increasing demand, therefore I am very pleased that this report recognises the very good work done across multiple teams.

The report rightly notes the strong governance in place around workforce planning together with the forward action plan, incorporated in to the Constabulary's Improvement Plans, designed to address the needs of workforce transformation identified within the College of Policing's Workforce Transformation Programme.

Other strengths identified, including the fast track scheme and the focused effort to rapidly achieve the increased Police Officer numbers as a result of the Commissioners Council Tax pledge, demonstrate the positive efforts of all involved.

These findings are extremely positive in recognising the excellent work undertaken regarding managing our workforce which is a credit to all involved and will be used as the strong foundations on which to build future plans and workforce management activities.

Audit Assurance Opinions

There are four levels of assurance used; these are defined as follows:

	Definition:	Rating Reason
Substantial	There is a sound system of internal control designed to achieve the system objectives and this minimises risk.	<p>The controls tested are being consistently applied and no weaknesses were identified.</p> <p>Recommendations, if any, are of an advisory nature in context of the systems and operating controls & management of risks.</p>
Reasonable	There is a reasonable system of internal control in place which should ensure that system objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Recommendations are no greater than medium priority.</p>
Partial	The system of internal control designed to achieve the system objectives is not sufficient. Some areas are satisfactory but there are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an unsatisfactory level of internal control in place as controls are not being operated effectively and consistently; this is likely to be evidenced by a significant level of error being identified.</p> <p>Recommendations may include high and medium priority matters for address.</p>
Limited / None	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Control is generally weak/does not exist. Recommendations will include high priority matters for address. Some medium priority matters may also be present.</p>

Grading of Audit Recommendations

Audit recommendations are graded in terms of their priority and risk exposure if the issue identified was to remain unaddressed. There are three levels of audit recommendations used; high, medium and advisory, the definitions of which are explained below.

		Definition:
High	●	Significant risk exposure identified arising from a fundamental weakness in the system of internal control
Medium	●	Some risk exposure identified from a weakness in the system of internal control
Advisory	●	Minor risk exposure / suggested improvement to enhance the system of control

Recommendation Follow Up Arrangements:

- High priority recommendations will be formally followed up by Internal Audit and reported within the defined follow up timescales. This follow up work may include additional audit verification and testing to ensure the agreed actions have been effectively implemented.
- Medium priority recommendations will be followed with the responsible officer within the defined timescales.
- Advisory issues are for management consideration.