

Cumbria Shared Internal Audit Service

Internal Audit Report for Cumbria Constabulary



Audit of Training

Draft Report Issued: **6th February 2020**

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Audit Resources

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Audit Report Distribution

For Action:	Matt Pearman (Chief Inspector – Learning & Development)
For Information:	Stephen Kirkpatrick (Director of Corporate Support) Lisa Hogan (Superintendent People Department)
Audit Committee	The Joint Audit Committee, which is due to be held on 28 th May 2020 will receive the report.

Note: Audit reports should not be circulated wider than the above distribution without the consent of the Audit Manager.

Cumbria Shared Internal Audit Service

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Executive Summary

1. Background

- 1.1. This report summarises the findings from the audit of Training. This was a planned audit assignment which was undertaken in accordance with the 2019/20 Audit Plan.
- 1.2. Training is important to the organisation because it provides employees with the necessary skills and knowledge to contribute efficiently and effectively to operational policing, the delivery of objectives in the Police and Crime Plan for Cumbria 2016-20 and Vision 2025. The Learning and Development department's strategy is to "develop and train staff at all levels to meet the evolving organisational need and ensure that they have the skills and values to meet the needs and expectations of the community".
- 1.3. Learning & Development has been undertaken in collaboration with Lancashire Constabulary for a number of years. A single joint Head of Learning & Development managed the delivery of training in both Force areas supported by a management team across both forces. A joint annual training plan was in place. This collaboration came to an end in October 2019 and a Chief Inspector was appointed as Head of Learning and Development in Cumbria.

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

- 2.2.1 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 governance, risk management and internal control around learning and development planning including the following:-
 - Oversight arrangements.

- Consultation and co-ordination with Directors and Commanders across the force (to include specialist areas such as crime training).
- Decision making.
- Plan maintenance (monitoring arrangements and ongoing evaluation / re-prioritisation).

2.2.2. 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 within Training provide **reasonable** 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 is 1 audit recommendation arising from this audit review which is summarised as follows:

Control Objective	No. of recommendations		
	High	Medium	Advisory
1. Management - achievement of the organisation's strategic objectives (see section 5.1.)	-	1	-
2. Regulatory - compliance with laws, regulations, policies, procedures and contracts.	-	-	-
3. Information - reliability and integrity of financial and operational information.	-	-	-

4. Security - safeguarding of assets.	-	-	-
5. Value - effectiveness and efficiency of operations and programmes.	-	-	-
Total Number of Recommendations	-	1	-

4.3 Strengths: The following areas of good practice were identified during the course of the audit:

- A Training Plan is prepared on an annual basis and reflects key corporate priorities set out in the Police and Crime Plan 2019/20 and Vision 2025.
- The Learning and Development department have systems in place to stay abreast of national guidance, regulations and best practice to ensure the Training Plan is responsive to the changing nature of crime and national priorities.
- The Training Plan is fully consulted upon to ensure there is clear understanding and prioritisation of organisational requirements.
- Risks around training are captured in the L&D risk register and are subject to ongoing review and management by senior officers within the Corporate Support Directorate.
- The organisation's response to the Home Office's Police Officer Uplift announcement demonstrates how the Training Plan can be promptly re-prioritised to reflect changing demands and resources.
- Discussions, decisions and actions around training are captured and recorded. This supports and evidences the ongoing consultation processes in place around training that take place throughout the governance structure.
- Mandatory training is kept under constant review to ensure officer skills are maintained at an acceptable level.

4.4 Areas for development: Improvements in the following areas are necessary in order to strengthen existing control arrangements:

4.4.1 *High priority issues:* none identified.

4.4.2 *Medium priority issues:*

- There are some gaps in governance arrangements still to be addressed.

4.4.3 *Advisory issues:* none identified.

Comment from the Director of Corporate Support:

I welcome, note and accept the recent audit review of the Constabulary's Training provision and feel that, as we transition back to a single force delivery model, the reasonable level of assurance is a fair reflection until our new and revised governance arrangements are implemented, with only one recommendation being made.

The provision and governance of the Learning & Development function has been undertaken jointly with Lancashire Constabulary for a number of years. This arrangement came to an end in September 2019, at which point a Chief Inspector was appointed to lead the department which was also moved to be part of the People Department reporting to the Supt. Head of People. I am very pleased to note that the transition back to a single force model has not resulted in any degradation of service provision across the force.

The audit report notes that there are some gaps in governance arrangements that still need to be addressed following the separation from Lancashire Constabulary. The single recommendation regarding improvements needed in governance is accepted by the Constabulary and is being addressed through the Workforce Board during April 2020.

The report highlights the many strengths of the Learning & Development function, including a robust and agreed annual training plan, ongoing review and adoption of relevant national guidance & regulations etc. Additionally the report recognises the excellent progress that has already been achieved in response to increasing officer numbers as part of Operation Uplift.

I would like to extend my thanks to all involved with the undertaking of this review, together with extending my thanks to all colleagues supporting the ongoing delivery of an effective programme of training across the Constabulary.

Management Action Plan

5 Matters Arising / Agreed Action Plan

5.1 Management - achievement of the organisation's strategic objectives.

● Medium priority

Audit finding	Management response
<p>(a) Governance and oversight</p> <p>Governance arrangements for training were well established as part of the collaboration with Lancashire Constabulary. A Joint Constabulary Senior Leadership Team (SLT) was in place, reporting into a Learning and Development Collaboration Governance Board, chaired by the Deputy Chief Constables (DCCs) of both forces. The annual training plan was monitored every quarter by joint SLT with a report on annual delivery of the plan being prepared and reported on at the end of the year. As part of the joint structure Lancashire provided dedicated Quality Assurance, Planning and Evaluation resources.</p> <p>For Cumbria Constabulary the Workforce Board, chaired by the DCC, is responsible for overseeing training and prioritising requirements as highlighted by the other 2025 Boards.</p> <p>Since the transfer of the Learning and Development Team into the People Department when the collaboration ended in October 2019, governance arrangements around Training have been unclear and the following issues were highlighted by the audit review:-</p> <ul style="list-style-type: none"> • The draft Training Plan 2019/20 was presented to Silver Workforce Board in November 2018. It was agreed that the Training Plan would be presented to the Board on a quarterly basis for review. There is no evidence of this reporting and review taking place to support ongoing management oversight. • Internal Audit were informed that the Learning and Development SLT received a copy of the draft Training Plan and subsequent update reports but evidence has not been provided to 	<p>Agreed management action:</p> <p>Recommendation accepted by the Constabulary.</p> <p>Revised governance arrangements to address the recommendations made in this report will be considered by the Workforce Board during April 2020.</p>

confirm this.

- Training Plan progress reports were previously prepared by Lancashire Constabulary staff and shared across both forces. The last report provided under the collaboration relates to quarter 1 of 2019/20. There is no evidence of quarterly progress reporting being picked up and continued within Cumbria.
- The consideration and approval of unplanned, additional training was previously the responsibility of the Joint Constabulary SLT. Alternative arrangements within Cumbria Constabulary have yet to be defined, documented and communicated.
- There is limited evidence of reporting on the Training Plan to Workforce Board so that the Board can effectively oversee training and meet its responsibilities.

Gaps in the current governance arrangements have been picked up by Learning and Development SLT in a draft paper for Workforce Board. The paper suggests new governance processes to address current issues and the creation of a Planning / QA / Evaluation role as part of the new arrangements. A paper has also been drafted to Chief Officer Group regarding the new role within the Learning and Development structure. It is recommended, within the paper, that future Training Plans will go to Workforce Board annually, with quarterly updates on progress. It is intended that the progress updates will also go to People SMT.

If the recommendations contained in the Workforce Board / COG paper are approved there will be a need for management to define and communicate their expectations regarding the content and detail of progress updates and any further information requirements. Regular reporting at the appropriate level will give management assurance that Training is being fully and effectively delivered and continues to support the needs of the Constabulary.

Recommendation 1:

Plans to address gaps in the current governance arrangements should be progressed in preparation for development and delivery of the 2020/21 Training Plan.

Risk exposure if not addressed:

- Training does not contribute to strategic objectives because of poor leadership, direction and oversight.
- Officers do not have the appropriate skills to meet the needs of the organisation because of a failure to deliver the Training Plan.
- Harm to staff or members of the public arising from a failure to train staff properly.
- Litigation and financial penalties arising from a failure to provide appropriate training.

Responsible manager for implementing:

C/I Pearman

Date to be implemented:

05/2020

Audit Assurance Opinions

Appendix A

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.