



Internal Audit

FINAL

Police and Crime Commissioner Cumbria and Cumbria Constabulary

Assurance Review of Performance and Insight

2022/23

March 2023

Executive Summary

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

No strategic risk in Constabulary Strategic Risk register.
A new Performance and Insight Team is being put in place.

SCOPE

The review considered the way in which key performance data is collated to inform effective decision making, taking in to account the accuracy, integrity and consistency of data.

KEY STRATEGIC FINDINGS

- The latest PEEL inspection report from April 2022 contained comments regarding issues with operational governance and performance scrutiny.
- A presentation was delivered to HMICFRS in January 2023 that covered the intended new governance arrangements.
- A series of groups have been put in pace including the Strategic Management Board, Strategic Performance Board, Information Management Board and the Strategic Change Board.

GOOD PRACTICE IDENTIFIED

- Appropriate data and supporting commentary is included within the reporting provided to the Strategic Performance Board.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
No recommendations were made.							

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No operational effectiveness matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
David Robinson	Audit Manager	David.Robinson@tiaa.co.uk	07766553339
Andrew McCulloch	Director of Audit	Andrew.McCulloch@tiaa.co.uk	07980787926

Exit Meeting Date	1 st March 2023
Attendees	Mick Bird T/Chief Superintendent, Performance, Standards and Insight Command

Director/Commander Comment	I have read and welcome this report and the overall assessment of substantial assurance. A significant amount of work has been done to research, design, and implement a new performance framework and governance structure in a short space of time. Although there are no identified actions or recommendations arising from this report to address, the performance framework and governance arrangements will be reviewed annually to ensure they remain fit for purpose, with amendments or identified changes being presented to the Strategic Management Board for approval.
Considered for Risk Escalation	No

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Out of scope	-	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-

Other Findings



The latest Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection report, published in April 2022, rated the Constabulary, under the heading of Strategic Planning, Organisational Management and Value for Money, as “adequate”. However, a number of comments were made within the report, such as:

- Operational governance and performance scrutiny was less structured than strategic governance; and
- Performance scrutiny isn’t taking place consistently in all the territorial policing areas, and the force doesn’t have a performance framework in place for neighbourhood policing. The force recognises there is some work to do, and at the time of inspecting it was reviewing operational governance arrangements.

The Temporary Chief Superintendent (Performance, Standards and Insight Command) also stated that organisational plans did not align to the strategic assessment or Force Management Statement.



In order to address these issues and to provide assurance that these are being dealt with, a presentation was delivered to HMICFRS in January 2023. This covered the intended new governance arrangements with the Strategic Management Board at the top, through strategic and tactical areas to a number of operational delivery areas. This demonstrated that the new performance management framework extended down to incorporate local delivery, which was not previously in place.

A restructure was implemented during 2022 with a move to a geographical Basic Command Unit (BCU) composition to put in place clear lines of accountability.

In addition to the new Boards and performance meeting arrangements, as there was no structured organisational or business change management team in place, a Strategic Change Board (SCB) was created.

Other Findings



The required actions within the Corporate Governance - Project Delivery Schedule were placed into a Gant chart under the heading of internal consultation, communication briefings, review the 'as is', develop the required documentation, development of the intranet page and go live meetings. The T/Chief Superintendent Performance, Standards and Insight Command confirmed that these actions have been implemented.



Terms of Reference (ToR) have been developed for each of the boards and groups. Of particular note are the ToR of the:

Strategic Management Board. The purpose is to set the organisational vision and strategic intent. Objectives include to monitor critical aspects of performance and oversight of Governance Boards and exception reporting dashboards;

Strategic Performance Board, whose purpose is to drive organisational performance and delivery of outcomes and benefits, includes the objectives to drive organisational improvement and to understand thematic performance;

Information Management Board. The purpose is to provide governance in relation to data and information related matters. The objectives include to provide a forum to understand data and information related issues and a decision-making forum in relation to how data and information is treated.



A review of the agenda for a sample of meetings showed that topics discussed include:

Strategic Management Board

Updates relating to performance, HMICFRS and change management and a review of the Strategic Risk Register.

Strategic Performance Board

The focus of this group is to review and evaluate the performance of the constabulary. This includes data in relation to:

- The number of crimes recorded and a breakdown of crimes by offence group and comparisons against the previous year and national data;
- The number and percentage of recorded crime cases open, closed (not resolved) and resolved;
- A detailed breakdown of crime statistics;
- National outcomes and National Crime and Policing Measures;
- Positive outcome ratios;
- The level of police assaults;
- Custody data;
- Youth arrests;
- Control room performance;
- Service level and dispatch times; and
- Crime victim satisfaction.

A review of the Strategic Performance Board report for February 2023 showed that this contained appropriate commentary in support of the data.

Strategic Change Board

An overview of progress made in relation to current projects and programmes, incorporating exceptions, decisions that have been escalated to the SCB and a review of new project change requests and the benefits register.

HMIC Board.

This new Board meet monthly and review all recommendations, through the tracker, that were included in the latest HMICFRS inspection report.

Meeting agenda items include progress made in implementing the recommendations included within the HMICFRS report and the Forces Improvement Plan, national and local HMICFRS activity influencing or impacting upon the Constabulary and progress updates regarding any ongoing inspections.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Out of scope	-	-
S	Sustainability The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings



Performance management is more than just reporting information. It is concerned with setting clear objectives and priorities, carrying out a number of specific and targeted actions, monitoring performance in those areas, gaining management information and using this to highlight areas for improvement.

Establishing a governance structure surrounding the performance management system allows the Constabulary to ensure that performance insights are used to prompt action and information sharing across organisational levels.

In our opinion the revised performance management governance structure is appropriate and should assist in rectifying the issues noted in the latest PEEL report.

It should be noted that the new structure has only been in place for a short period of time and therefore only limited information and reporting that aligns to the new arrangements has been available for audit review and testing

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	n/a – through discussions	n/a – through discussions
Draft Report:	3 rd March 2023	9 th March 2023
Final Report:	9 th March 2023	

AUDIT PLANNING MEMORANDUM (for dates, personnel only)

Appendix B

Client:	PCC Cumbria & Cumbria Constabulary		
Review:	Performance and Insight CC Assurance		
Type of Review:	Assurance	Audit Lead:	David Robinson

Outline scope (per Annual Plan):	A new Performance and Insight Team is being put in place. Scope. The review will consider the way in which key performance data is collated to inform effective decision making, taking in to account the accuracy, integrity and consistency of data.		
Detailed scope will consider:	Directed Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register. Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Delivery Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. Sustainability: The impact on the organisation's sustainability agenda has been considered. Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	
Requested additions to scope:	(if required then please provide brief detail)		
Exclusions from scope:			

Planned Start Date:	26/01/2023	Exit Meeting Date:	01/03/2023	Exit Meeting to be held with:	T/Chief Superintendent Performance, Standards and Insight Command
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N