



Internal Audit

FINAL

## PFCC Cumbria & Cumbria Constabulary

Assurance Review of Victim Support Services

2023/24

February 2024

## Executive Summary

<b>OVERALL ASSESSMENT</b>	<b>KEY STRATEGIC FINDINGS</b>								
<p>The diagram shows a circular gauge with 'Substantial Assurance' in the center. To the right, four horizontal bars represent the assurance levels: Substantial Assurance (green), Reasonable Assurance (yellow), Limited Assurance (orange), and No Assurance (red). The text 'Adequate &amp; effective governance, risk and control processes' is written around the top of the gauge.</p>	<ul style="list-style-type: none"> <li> The early commencement of the process allowed the OPFCC to consider different approaches and gather important feedback from users.</li> <li> A robust procurement exercise with a detailed audit trail was confirmed as being in place.</li> <li> Procurement approval timing allowed for sufficient time for mobilisation of the new contract.</li> <li> Regular reporting highlighted progress as well as potential risks still to be mitigated.</li> </ul>								
<b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b>	<b>GOOD PRACTICE IDENTIFIED</b>								
<p>Operational Risk 8: Partnerships and Collaboration.</p>	<ul style="list-style-type: none"> <li> Engagement with the community as well as reviewing other Force area offerings provided alternative contract delivery for consideration.</li> <li> Pre-market engagement with potential bidders allowed for a more tailored procurement approach.</li> </ul>								
<b>SCOPE</b>	<b>ACTION POINTS</b>								
<p>The review considered the commissioning and introduction of the new victim support service and the steps taken to identify and deliver the new service, including market engagement, use of consultants and implementation of the service.</p>	<table border="1"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	0
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)
There were no recommendations raised.							

PRIORITY GRADINGS

<b>1</b>	<b>URGENT</b>	Fundamental control issue on which action should be taken immediately.
----------	---------------	--

<b>2</b>	<b>IMPORTANT</b>	Control issue on which action should be taken at the earliest opportunity.
----------	------------------	--

<b>3</b>	<b>ROUTINE</b>	Control issue on which action should be taken.
----------	----------------	--

## Operational - Effectiveness Matter (OEM) Action Plan

---

Ref	Risk Area	Finding	Suggested Action	Management Comments
There were no Operational Effectiveness Matters identified.				

## Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Andrew McCulloch	Director of Audit	<a href="mailto:Andrew.McCulloch@tiaa.co.uk">Andrew.McCulloch@tiaa.co.uk</a>	07980787926
OPFCC Staff	Title		
Nicola Broomfield	Partnership and Strategy Manager		
Elaine Allan	Interim – Head of Commercial		
Exit Meeting Date	12 <sup>th</sup> January 2024		
Attendees	Nicola Broomfield, Partnership and Strategy Manager		

<b>Director/Commander Comment</b>	I welcome the report and it reflects the hard work between the OPFCC and the Commercial Team to undertake a complex procurement exercise. I would like to thank the staff involved for their professionalism and determination to put in place a contract that will support victims for the next three years.
<b>Deputy Chief Constable's Comment</b>	Not applicable for this audit.
<b>Considered for Risk Escalation</b>	Not required.

## 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	<b>Governance Framework</b> There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	<b>Risk Mitigation</b> The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	<b>Compliance</b> Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-

### Other Findings












- 

The existing Victims Services contract, which includes the general crime Independent Victims Advocacy services, plus the Independent Domestic Violence Advisor and Independent Sexual Violence Advisor teams, was identified by the OPFCC as coming to an end in March 2024. The OPFCC team took this opportunity to review the service and consider researching what was offered in other PCC areas and to engage with the community on the potential provision from April 2024.
- 

The team considered a number of models for the service, which included ones run entirely by the Police and ones where initial engagement was by the Force staff with an external provider providing on-going support.
- 

Engagement within the Cumbrian community highlighted the importance of the perception of independence of the victim services to victims / survivors and, along with the additional transition time to move to an internal model, it was felt that this was not the appropriate approach for the continuation of the service.

## Other Findings

-  A report was taken to the Executive Team - Gold in early July 2023 setting out the proposed approach to procure the new service. Prior to this an engagement exercise had been undertaken and sufficient interest from a number of potential bidders confirmed that commissioning an external provider remained feasible.
-  The report highlighted that the integrated service which was moved to in 2019 had brought benefits of flexibility and resilience since introduction. The report also covered the potential additional funding requirements required and sought guidance on the approach to the new unitary authorities.
-  Evidence was seen to support the engagement to secure the required funding from both Councils to allow the process to continue to procurement stage.
-  Further reports were taken to each meeting of the Executive Team - Gold to provide ongoing updates on progress.
-  Having undertaken pre-procurement market engagement to ensure that all relevant elements had been captured, the procurement notice was issued in September 2023.
-  The Operational Risk Register for the OPFCC records the risk of " failure to secure from partners funding for the Bridgeway and victim services (domestic abuse) contracts for 2024-25 and beyond" within Risk number 8, under the heading of Partnerships and Collaboration.
-  The Operational Risk Register was regularly updated with progress against the new service procurement, which in September 2023 confirmed that funding had been secured from all partners.
-  A review of the procurement activity was undertaken. Electronic records were provided/seen to support the procurement exercise, in which no anomalies were noted.
-  A report was taken to the OFPCC in November 2023 to seek approval for the intention to award a contract and make budgetary provision for Victim Services for a period of three years effective from 1<sup>st</sup> April 2024, with options to extend the contract for three further periods of 12 months to 31<sup>st</sup> March 2030.
-  The report clearly set out the financial implications of the service, including the Council contributions and was supported by a Tender Evaluation Report and the confirmation of funding from the Councils. The risks of not approving or approving a shorter contract period were highlighted in the report.
-  The request was approved, which allowed the contract negotiations and pre-contract mobilisation to commence to ensure that the new service was in place for the start of April 2024.



**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	<b>Performance Monitoring</b>	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.	In place	-	-
S	<b>Sustainability</b>	The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	<b>Resilience</b>	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	Out of scope	-	-

**Other Findings**



A robust audit trail of documentation was seen for all stages of the renewal process. Regular reporting to relevant teams was evidenced along with outcomes of engagement with third parties.



## Scope and Limitations of the Review

- 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

- 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

- 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.

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

## Assurance Assessment

- The definitions of the assurance assessments are:

<b>Substantial Assurance</b>	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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.
<b>No Assurance</b>	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

## Acknowledgement

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

## Release of Report

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

Stage	Issued	Response Received
<b>Audit Planning Memorandum:</b>	19 <sup>th</sup> December 2023	19 <sup>th</sup> December 2023
<b>Draft Report:</b>	20 <sup>th</sup> February 2024	26 <sup>th</sup> February 2024
<b>Final Report:</b>	27 <sup>th</sup> February 2024	

# AUDIT PLANNING MEMORANDUM

## Appendix B

<b>Client:</b>	PCC Cumbria & Cumbria Constabulary		
<b>Review:</b>	Victim Support Services		
<b>Type of Review:</b>	Assurance	<b>Audit Lead:</b>	Andrew McCulloch

<b>Outline scope (per Annual Plan):</b>	The review will review the commissioning and introduction of the new victim support service and will consider the steps taken to identify and deliver the new service, including market engagement, use of consultants and implementation of the service.		
<b>Detailed scope will consider:</b>	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>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.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
<b>Requested additions to scope:</b>	(if required then please provide brief detail)		
<b>Exclusions from scope:</b>			

<b>Planned Start Date:</b>	02/01/2024	<b>Exit Meeting Date:</b>	12/01/2024	<b>Exit Meeting to be held with:</b>	Nicola Broomfield
----------------------------	------------	---------------------------	------------	--------------------------------------	-------------------

### SELF ASSESSMENT RESPONSE

<b>Matters over the previous 12 months relating to activity to be reviewed</b>	<b>Y/N (if Y then please provide brief details separately)</b>
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