



Police and Crime Commissioner for Derbyshire

Butterley Hall

Ripley

Derbyshire

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JOINT AUDIT RISK ASSURANCE COMMITTEE

AGENDA

DATE OF MEETING	14 th November 2022
TIME OF MEETING	10:00 am
LOCATION	In person
PCC CONTACT OFFICER	Ms C Brannan
CONSTABULARY CONTACT OFFICER	C/Supt. Wilson(101)
DISTRIBUTION	Commissioner A Foster Chief Constable R Swann Mr A Dale

	<p>Ms M Romano</p> <p>Ms D Brown</p> <p>Ms C Brannan</p> <p>Mr S Allsop</p> <p>Mr J Peatling</p> <p>Ms K Meynell</p> <p>Mr R Atkinson</p> <p>Ms G Booth</p> <p>Ms H Burns</p> <p>Ms K Quick</p> <p>Ms J Cook</p> <p>Mr M Lunn (Mazars)</p> <p>Ms H Clark (EY)</p> <p>Members of the JARAC:</p> <p style="padding-left: 40px;">Ms S Sunderland (Chair)</p> <p style="padding-left: 40px;">Ms J Charlton</p> <p style="padding-left: 40px;">Ms L Gelderd</p> <p style="padding-left: 40px;">Mr L Harrold</p> <p style="padding-left: 40px;">Mr A Jenkinson</p> <p style="padding-left: 40px;">Mr B Mellor</p>
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Meeting of the Joint, Audit, Risk and Assurance Committee on 14th November 2022.

AGENDA: Reports attached

ITEM	SUBJECT	Paper or Verbal Update	Presented by	Page in Paper Pack
1	<p>APOLOGIES FOR ABSENCE</p> <p>DCC Kate Meynell</p> <p>Commissioner Angelique Foster</p>	V	CHAIR	
2	<p>DECLARATIONS OF INTEREST (IF ANY)</p>	V	ALL	

3	MINUTES OF THE MEETING OF THE JARAC HELD ON 27th September 2022.	P	CHAIR	4 - 15
4	REVIEW OF ACTIONS	P	CHAIR	16 - 19
5	JARAC BUSINESS ITEMS			
5A	FORWARD PLAN	P	CHAIR	20 - 21
6	EXTERNAL AUDIT			
6A	Annual external audit report	P	EY	22 - 48
6B	Audit Plan 21/22	P	EY	49 - 94
7	FINANCIAL ASSURANCE			
7A	(Moved to Closed Session)			
8	INTERNAL AUDIT			
8A	Internal Audit recommendations monitoring	P	CHAIR	9595 - 114
8B	IA Progress Report	P	MAZARS	1155 - 1366
9	INTERNAL CONTROL AND GOVERNANCE			
9A	Policy Guidance	P	MR/ Adam Wilkins	13 - 180
9B	Single Tender Waivers	P	RA	181-190
9C	HMIC Activity	V	GB	
9D	Work Force and Planning – PUP and ARR	V	RS	
	CLOSED SESSION			


MINUTES of a meeting of the **JOINT AUDIT, RISK ASSURANCE COMMITTEE** held in person at Butterley Hall, Ripley on **Tuesday 27th September 2022**

P R E S E N T

Ms S Sunderland – in the Chair (SS)
 Mr A Jenkinson (AJ)
 Ms J Charlton (JC)
 Ms L Gelderd (LG)
 Mr L Harrold (LH)
 Mr B Mellor (BM)

OPCC Present: Mr A Dale, (AD) Ms M Romano, (MR) Ms D Brown,(DB) Miss C Brannan (CB)
Constabulary Present: Mr S Allsop,(SA) Kate Meynell (KM) Richard Cariss (RC) Fiona Macdonald (FM)
Internal Audit: Mr M Lunn (ML) David Hoose (DH)
External Audit: Ms Hayley Clark (FM)

48/22	<p><u>APOLOGIES</u></p> <p>Commissioner Angelique Foster CC Rachel Swann Supt Jed Keen Mr J Peatling</p>	
49/22	<p><u>DECLARATIONS OF INTEREST</u></p> <p>Nothing declared.</p>	
50/22	<p><u>MINUTES OF THE MEETING OF THE JARAC HELD ON 21st July 2022</u></p> <p>Details to be changed regarding attendance; Barry Mellor (BM) was in attendance and Leanne Gelderd (LG) was not.</p> <p>Once changes have been made, the previous minutes can be marked as a correct record.</p>	<p>CB to make changes to previous notes.</p>
51/22	<p><u>REVIEW OF ACTIONS</u></p> <p>The action log was updated.</p>	

	<p>BM confirmed that the meeting between himself, Rob Atkinson (RA), and Simon Allsop (SA) has taken place.</p> <p>BM and Sue Sunderland (SS) suggested establishing JARAC meeting dates for 2023/24.</p> <p>Lee Harrold (LH) noted that the wellbeing report from the previous meeting has still not been received by the JARAC members.</p>	<p>CB to organise JARAC meeting dates for 2023/24.</p> <p>CB to chase A Price for wellbeing report</p>
	<p><u>FORWARD PLAN</u></p> <p>SS expressed the need for the forward plan to be yearly cyclic.</p>	<p>CB to adjust forward plan to reflect 2023.</p>
<p>CORE BUSINESS</p>		
<p>9. INTERNAL CONTROL AND GOVERNANCE</p>		
<p>52/22</p>	<p><u>Update on the Complaints Procedures</u></p> <p>Fiona Macdonald (FM) gave a verbal presentation on the complaint's procedure in force. There was a short document circulated, this is attached below.</p> <div style="text-align: center;">  <p>Information for JARAC meeting.docx</p> </div> <p>FM outlined that there has been an increase in complaint recordings between 2019/20 due to a change in legislation. FM expressed that the cases recorded are separated into individual allegations that are recorded as separate entities. This means that the number of final complaints is higher than the number of complaints received.</p>	

<p>FM assured JARAC members that when a complaint is made significant effort is made to improve upon the area of policing that received the complaint.</p> <p>Kate Meynell (KM) added that the force has developed an improvement board to ensure that all teaching points taken from complaints are received consistently amongst officers.</p> <p>LH asked how officers are receiving the aforementioned teaching points and how is this quality controlled to ensure all relevant officers receive said teaching points/training.</p> <p>FM assured that the force can measure how many people view a teaching post on the Connect intranet system.</p> <p>SS asked if there were any other ways of ensuring the training/teaching is received by all relevant officers.</p> <p>FM and KM stated that it is the responsibility of senior officers to hold meetings with their staff to pass on teaching points/training. They both assured that dip sampling has been carried out to ensure that the offices are receiving teaching points. SA added that the force is giving out more mobile devices so officers can access training/teaching points whilst out on patrols. SA also added that some mandatory reads have a tick box on connect to check that Officers are reading the content.</p> <p>LG asked why all training/teaching points are not mandatory tick box reads on Connect.</p> <p>SA stated that it is not currently mandatory, but he will check.</p> <p>BM stated that this year has shown an increase year to date but where the increase has occurred isn't clear in the report.</p> <p>FM assured that whilst there has been an increase in complaints there is no predominant themes within the increase.</p>	<p>KM/ FM/JK / SA – to ensure all mandatory training/teaching points are issues as a tick box mandatory read on connect.</p>
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	<p>LH asked if there were there more complaints pre-pandemic or now.</p> <p>FM stated they did not have the figures to hand but they would be provided and compared after the meeting.</p> <p>LG asked how Derbyshire Constabulary compare to other forces in regard to complaint numbers.</p> <p>FM assured that Derbyshire were similar to other forces in the region and Derbyshire do not stand out as having more complaints than other forces. FM also noted that different forces have different ways of recording reports.</p> <p>LG expressed concern with the volume of complaints and the current turnaround time despite recent recruitment.</p> <p>FM assured that the complaints department resolve complaints quickly with regular 28-day chases. However, there is always more of a delay when misconduct is alleged in a complaint.</p> <p>Andrew Jenkinson (AJ) asked if the 16 IOPC (Independent office for Police Conduct) referrals this year were relative to previous years.</p> <p>FM and Marie Romano (MR) stated that IOPC complaints fluctuate and that there are influxes and lulls but it levels out.</p> <p>MR shared the OPCC complaint review process.</p> <p>SS confirmed that the JARAC were assured and that the force are learning from complaints.</p>	<p>FM to compare pre-pandemic figures with current figures of complaints.</p> <p>MR to share complaint review, once finalised, with JARAC.</p>
53/22	<p>9E IS Disaster Recovery</p> <p>Richard Cariss (RC) provided assurance that all police stations have same IS systems set up so that if individual components fail there are backups as each seem can be accessed from other</p>	<p>CB to redact papers before uploading to the Police and Crime Commissioner's</p>

<p>stations. RC assures that regular disaster recovery testing is done weekly.</p> <p>LG asked how many key people Derbyshire Constabulary employ that understand the disaster recovery process and can fix the system if it breaks.</p> <p>RC stated that the teams infostructure is 4 specialists, 3 network engineers, and 4 in comms – 16 people in total and first line operations engineers who are all available 24/7.</p> <p>BM asked what are the implications of impacts to the IS systems?</p> <p>RC stated that all implications are liveable and there is a new project to make improvements to programs in the control room.</p> <p>BM asked how the amber risk of network Airwave failure is being managed.</p> <p>RC explained that Airwaves are under regular review. IS provide reports on how they're managing and improving the system.</p> <p>RC mentioned the national project to replace the airwave system to mobile phone network.</p> <p>Andrew Dale (AD) asks for estimate of when the move will be made.</p> <p>RC states the go live date was 2025/26, Derbyshire were at the beginning of the move over date, but it has since been pushed to 2029/30.</p>	<p>website for public viewing.</p> <p>CB to pull papers from July and redact random ware from papers.</p>
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JARAC BUISNESS

54/22	<p><u>Circled back to - MINUTES OF THE MEETING OF THE JARAC HELD ON 21st July 2022</u></p> <p>Meeting requested by BM to discuss the assurance framework.</p>	<p>CB to arrange Rob Atkinson to come to meeting next time.</p> <p>DB to arrange meeting with AD, BM, and RA</p>
55/22	<p><u>Circled back to Forward Plan</u></p> <p>SS stated that the forward plan should be ever rolling from year to year.</p> <p>Joanne Charlton (JC) raised the question of the internal audit delivery still being March 2023.</p> <p>Mark Lunn (ML) responded that the delivery date is now July 2023.</p>	<p>Forward plan to be discussed at next Agenda Setting Meeting.</p> <p>CB to take Force Risk Management off November meeting agenda</p>
6 External Audit		
56/22	<p><u>Update from EY</u></p> <p>A sign off has been made on the 2020/21 internal audit.</p> <p>Hayley Clark (HC) states that the auditors annual report replaces previous annual audit letter and this will be on the November agenda. The audit certificate will be made following the auditors annual report.</p> <p>The 2021/22 audit is scheduled for October through to December 2022. A new manager has been appointed for the audit from Southampton. Audit results to be brought to JARAC in January.</p>	

	<p>Collaboration assurance is needed from Leicestershire but their audit is not scheduled at same time as Derbyshire's. An update on final sign off will be given in November.</p> <p>SS noted that the value of an audit 18 months late is limited, and raised the matter of the cost of the audit.</p> <p>LH requested the scale fee to be shared with JARAC members.</p> <p>HC stated that the cost of the audit which is set by PSAA, will be around £7000.</p> <p>LH asked HC if they have a contingency plan in case the new auditor leaves the organisation.</p> <p>HC said EY do not have any contingency plans in place.</p>	<p>DB to circulate scale fee.</p>
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FINANCIAL ASSURANCE

<p>57/22</p>	<p>7A Financial Monitoring and Planning</p> <p>SA stated that the force have a projected underspend of £4.6 million predominantly due to a police staff underspend as Derbyshire Constabulary are 12.6 % below on staffing levels. There is a forecasted overspend on police pay due to pay award increase. 60% of this will be funded by the government but police staff increase will not be funded.</p> <p>AD noted a need to '<i>keep an eye</i>' on tender prices as borrowing costs are increasing but some projects are priority projects.</p> <p>BM asked about recruitment issues as HR are highly unlikely meet recruitment targets. Why is there a gap?</p>	<p>CB to put officer recruitment on the next meeting's agenda.</p>
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SA states that the report being presented is from June and that things have moved on significantly since then.

BM expressed concern over the high levels of overtime. BM also states that 188 vacancies to fill by the end of the year seems unrealistic.

SA claims it will be a challenge but it's being looked at as part of the vacancies budget. This is currently with the Senior Leadership team.

AD expresses a need for context around where the vacancies sit and what the operational impact is. AD also offered assurance that not as much overtime is being given as it could.

BM asked if there were any recruitment incentives.

AD assured there are pay market supplements and increased salaries.

SS suggested that officer recruitment is put on the next meeting's agenda.

KM stated that PCSO staff recruitment is where the priority is.

SS asked where the assurance is coming from on the operational impact.

AD raised the issue of an assurance map on this issue and states that the force has a planning seminar coming up.

	<p>LG asked why there is only a 10% response rate for exit interviews.</p> <p>JC added that they had a concern for staff wellbeing and asked how staff wellbeing being maintained.</p> <p>LG asked to view the survey results from the force's annual staff wellbeing survey.</p> <p>Andrew Jenkinson asked if the PCSO recruitment target of 30 new PCSO's was met.</p> <p>KM assured the force are on track and reassurance will be provided next meeting.</p> <p>LG raised the issue of professional fees and land acquisition on chesterfield site, asking why is it half a million over budget?</p> <p>SA stated that the increase in cost was due to site survey work. It is in the overall budget for the program, but force didn't anticipate those costs this early on.</p>	<p>CB to locate and distribute annual survey results to JARAC</p>
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INTERNAL AUDIT

<p>58/22</p>	<p>8A MAZARS</p> <p>Mark Lunn explains that recommendations were made for exit interview improvement and that the retention strategy and the delivery plan should be completed.</p> <p>ML also noted that in the EMSOU report the business continuity focus was on 19/20, it was highlighted that the recommendations have not been completed. This includes business continuity plan testing which has been re-raised by JARAC.</p>	<p>DB to arrange a meeting with AD, ML, CR, and HK regarding risk appetite.</p> <p>AD to circulate Force/OPCC risk management report.</p>
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	<p>SS challenged the delay being linked to the role of Nottingham as lead force of EMSOU, noting that if Nottingham were struggling could they have flagged it and somebody else could have picked it up.</p> <p>ML stated that the EMSOU Risk Management report on serious organised crime was overall satisfactory, but the performance dashboard colours are wrong as they shouldn't be red, they should be amber.</p> <p>AD stated that the risk management report is currently in draft form, once approved it will be circulated to meeting attendees.</p>	
INTERNAL CONTROL AND GOVERNANCE		
59/22	<p>9A JARAC Annual Report</p> <p>SS states the report has been circulated previously and asked for any further comments.</p> <p>JARAC made the addition point on the 'looking forward' section to keep on top of recommendations tracker report.</p> <p>LH requested an attendance tracker for JARAC members.</p>	<p>SS to make amendments to annual report regarding the 'looking forward' section.</p> <p>CB to put together an attendance record of JARAC members</p>
60/22	<p>9D Fraud and Corruption – Condensed Version of the Performance Pack</p> <p>This doesn't exist.</p>	
62/22	<p>9F RISK REGISTER</p> <p>Simon Allsopp states that the main risks haven't changed much year on year.</p>	

	<p><u>Mismanagement strategy:</u></p> <p>SA assured that the force is building risk appetite into decisions and are being upfront and clear about why this is. It's not good practice or cost effective to cover every risk.</p> <p>BM asked why there was no document control on this report and no dates. He also noted that references to A and B were muddled, and detail was inconsistent.</p> <p>AD added that the descriptions of the appendices are wrong.</p> <p>JC asked if it was just high priority risks that are reviewed by JARAC as JARAC are supposed to review orange risks too.</p> <p>SS was not happy with the portrayal of JARAC and what they do in the report.</p>	<p>SA to change wording in Mismanagement strategy report</p>
<p>47/22</p> <p>Any Other Business</p>		
<p>63/22</p>	<p>Nothing to note</p>	<p>CB to consult with JRO to circulate PCP version of OPCC structure.</p>

JOINT AUDIT, RISK AND ASSURANCE COMMITTEE

REVIEW OF ACTIONS

Agenda Item	Report Title and Action Required	Responsible Officer	Progress
ACTIONS FROM MEETING ON 27th SEPTEMBER 2022			
	<u>MINUTES OF THE MEETING OF THE JARAC HELD ON 21st July 2022 –</u>		
	Change notes to reflect attendance	CB	Completed
	Arrange Rob Atkinson to come to meeting next time.	CB	Invitation sent
	DB to arrange meeting with AD, BM, and RA	DB	Completed
	<u>REVIEW OF ACTIONS</u>		
	Organise JARAC meeting dates for 2023/24	CB	Completed
	Chase A Price for wellbeing report	CB	Completed and circulated to JARAC panel members
	<u>FORWARD PLAN</u>		

	Adjust forward plan to reflect 2023	CB	Completed
	Forward plan to be discussed at next Agenda Setting Meeting	CB	Completed
	Take Force Risk Management off November meeting agenda	CB	Completed
	<u>Update on the Complaints Procedures</u>		
	Ensure all mandatory training/teaching points are issues as a tick box mandatory read on connect	KM/ JK/SA	SA assured that discussions are being held
	Compare pre-pandemic figures with current figures of complaints	FM	Completed
	Share complaint review, once finalised, with JARAC	MR	Complaint review waiting for Commissioner approval
	<u>9E IS Disaster Recovery</u>		

	Redact papers before uploading to the Police and Crime Commissioners website for public viewing	CB	Completed
	Pull papers from July and redact Ransomware from papers	CB	Completed
	<u>External Audit</u>		
	Circulate scale fee	DB	Completed
	7A Financial Monitoring and Planning		
	Put officer recruitment on the next meeting's agenda	CB	Completed
	Locate and distribute annual survey results to JARAC	CB	Completed
	8A MAZARS Internal Audit		
	Circulate risk management report	AD/CR	Completed
	Arrange a meeting with AD, ML, CR, and HK regarding risk appetite	DB	Completed
	9A JARAC Annual Report		
	Amendments to annual report regarding the 'looking forward' section	SS	Completed

	Put together an attendance record of JARAC members	CB	Completed
	9F RISK REGISTER		
	Put page numbers on JARAC papers for next time	CB	Completed
	SA to run reports to SS before meetings	SA	Completed
	Consult with JRO to circulate PCP version of OPCC structure	CB	Complete

FORWARD PLAN 2022/23

JANUARY 2023		
	Budget Setting Process and Assumptions	
	HMIC Value for Money	
	JARAC Member Self-Assessment (CIPFA Checklist)	
	Stock Control Report	
	Procurement Briefing- Follow up to IA report	
	External audit plan 21/22	
MARCH 2023		
	Internal Audit Progress Report and Confirmation of Internal Audit Opinion 2022/23	
	Strategy for IA and IA Plan 23/24 (Internal Audit- IA)	
	Year End Accounting Arrangements & Accounting Policies 2022/23	
	Financial Monitoring and Planning	
	HMIC Activity	
	Complaints Performance – Update on meetings with IOPC Rep	
	Force Risk Management	
	OPCC Risk Management	
	EA Report ISA 260	
	Draft Letters of Representation	
	Final PCC & CC Financial Statements	
	Accounts sign off	
July 2023		
	EY update	
	Financial Statements 2022/23 draft	
	Financial Outlook	
	Internal audit progress report	

	Internal audit annual report	
	Complaints Performance - OPCC	
	Force annual governance statement	
	Policies update	
	Annual Audit Letter 21/22	
September 2023		
	IA Progress Report	
	JARAC Annual Report	
	Financial Monitoring and Planning	
	Fraud and corruption theme review (themes announces at agenda setting) – anti fraud and corruption policy	
	Force Risk Register and Risk Management Strategy	
	IS Disaster Recovery – R Cariss to attend to update	
	OPCC Risk Management	
	External audit plan for 22/23	
November 2023		
	IA Progress Report	
	Policy Guidance	
	HMIC Activity	
	Financial Monitoring and Planning	
	Single Tender Waivers	
	Work Force and Planning – PUP and ARR	
	External audit annual report 2021	



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

**Auditor's Annual Report
Year ended 31 March 2021**

October 2022



EY

Building a better
working world

Contents

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Public Sector Audit Appointments Ltd (PSAA) issued the “Statement of responsibilities of auditors and audited bodies”. It is available from the PSAA website (<https://www.psaa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The “Terms of Appointment and further guidance (updated April 2018)” issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Police and Crime Commissioner and Chief Constable, the Joint Audit, Risk and Assurance Committee and management of the Police and Crime Commissioner and Chief Constable for Derbyshire in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Police and Crime Commissioner and Chief Constable, the Joint Audit, Risk and Assurance Committee and management of the Police and Crime Commissioner and Chief Constable for Derbyshire those matters we are required to state to them in this 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 and Chief Constable, the Joint Audit, Risk and Assurance Committee and management of the Police and Crime Commissioner and Chief Constable for Derbyshire for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.

Our Complaints Procedure – If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Hywel Ball, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

A close-up portrait of a woman's face, focusing on her eyes and nose. The image is partially obscured by a bright yellow rectangular overlay on the left side. The woman has light brown hair and green eyes.

Section 1

Executive Summary

Executive Summary: Key conclusions from our 2020/21 audit

Area of work	Conclusion
Opinion on the Authority's:	
Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Authority as at 31 March 2021 and of its expenditure and income for the year then ended. The financial statements have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21. We issued our auditor's report on 22 September 2022.
Going concern	We have concluded that the Chief Operating Officer & S151 Officer for the PCC and the CC Joint Director of Finance and Business Services' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Consistency of the other information published with the financial statements	Financial information published with the financial statements was consistent with the audited accounts.

Area of work	Conclusion
Reports by exception:	
Value for money (VFM)	We had no matters to report by exception on the Authority's VFM arrangements. We have included our VFM commentary in Section 04.
Consistency of the annual governance statement	We were satisfied that the annual governance statement was consistent with our understanding of the Authority.
Public interest report and other auditor powers	We had no reason to use our auditor powers.

Executive Summary: Key conclusions from our 2020/21 audit

As a result of the work we carried out we have also:

Outcomes	Conclusion
Issued a report to those charged with governance of the Authority communicating significant findings resulting from our audit.	We issued an Audit Results Report in September 2022.
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2020 Code of Audit Practice.	We have not yet issued our certificate for 2020/21. Whilst we have submitted our Whole of Government Accounts return, the process nationally remains open and the NAO still have the right to request additional information. Once further guidance is received we will look to issue our certificate.

Fees

We carried out our audit of the Authority's financial statements in line with PSAA Ltd's "Statement of Responsibilities of auditors and audited bodies" and "Terms of Appointment and further guidance (updated April 2018)". As outlined in the Audit Results Report we were required to carry out additional audit procedures to address additional audit work required as a result of the revised ISAs that are in scope for this year end in relation to estimates and going concern, along with the additional work required for the revised VfM arrangements. As a result, we will discuss an associated additional fee with the Chief Operating Officer & S151 Officer for the PCC and the CC Joint Director of Finance and Business Services.

We would like to take this opportunity to thank the organisation's staff for their assistance during the course of our work.

Hayley Clark

Partner
For and on behalf of Ernst & Young LLP

Section 2

Purpose and responsibilities



Purpose and responsibilities

This report summarises our audit work on the 2020/21 financial statements.

Purpose

The purpose of the auditor's annual report is to bring together all of the auditor's work over the year. A core element of the report is the commentary on VFM arrangements, which aims to draw to the attention of the Authority or the wider public relevant issues, recommendations arising from the audit and follow-up of recommendations issued previously, along with the auditor's view as to whether they have been implemented satisfactorily.

Responsibilities of the appointed auditor

We have undertaken our 2020/21 audit work in accordance with the Audit Plan that we issued on 21 June 2021. We have complied with the NAO's 2020 Code of Audit Practice, International Standards on Auditing (UK), and other guidance issued by the NAO.

As auditors we are responsible for:

Expressing an opinion on:

- The 2020/21 financial statements;
- Conclusions relating to going concern; and
- The consistency of other information published with the financial statements, including the annual report.

Reporting by exception:

- If the governance statement does not comply with relevant guidance or is not consistent with our understanding of the Authority;
- If we identify a significant weakness in the Authority's arrangements in place to secure economy, efficiency and effectiveness in its use of resources; and
- Any significant matters that are in the public interest.

Responsibilities of the Authority

The Authority is responsible for preparing and publishing its financial statements, annual report and governance statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Section 3

Financial Statement Audit



Financial Statement Audit

We have issued an unqualified audit opinion on the Authority's 2020/21 financial statements.

Key issues

The Annual Report and Accounts is an important tool for the Authority to show how it has used public money and how it can demonstrate its financial management and financial health.

On 22 September 2022, we issued an unqualified opinion on the financial statements. We reported our detailed findings in our Audit Results Report in May 2022 and September 2022. We outline below the key issues identified as part of our audit, reported against the significant risks and other areas of audit focus we included in our Audit Plan.

Significant risk	Conclusion
<p>Misstatements due to fraud or error - management override of controls (PCC and CC)</p> <p>An ever present risk that management is in a unique position to commit fraud because of its ability to manipulate accounting records directly or indirectly, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<p>We did not identify any:</p> <ul style="list-style-type: none">• material weaknesses in controls or evidence of material management override;• transactions during our audit which appeared unusual or outside the normal course of business; or• instances of inappropriate judgements being applied.
<p>Risk of fraud in revenue recognition - Understatement of other income (CC)</p> <p>Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. We consider the risk to be relevant to those significant revenue streams other than taxation receipts and grants, where management is able to apply more judgement. Specifically, our risk is focused on the completeness of other income (including fees and charges and other service income), where management may seek to move income from 2020/21 into 2021/22.</p>	<p>We did not identify any material misstatements in relation to the recognition of other income.</p>

Continued over.

Financial Statement Audit

Significant risk	Conclusion
<p>Risk of fraud in expenditure recognition - Inappropriate capitalisation of expenditure (PCC and CC)</p> <p>In the public sector, the requirements of ISA240 are modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We consider that this risk is more prevalent over the medium term and is likely to occur through the capitalisation of expenditure that should be accounted for in the CIES given the extent of the Authority's capital programme. We consider this to impact on the valuation of PPE balances.</p>	<p>We did not identify any material misstatements from expenditure recognition, specifically in relation to the risk of inappropriate capitalisation of expenditure</p>
<p>Valuation of the Police Pension Scheme liability (CC)</p> <p>The Local Authority Accounting Code of Practice and IAS19 require the CC to make extensive disclosures within its financial statements regarding its membership of the Police Pension Scheme administered and underwritten by HM Government. The CC's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the balance sheet. At 31 March 2021 this totalled £2,317.9 million. The accounting entries are underpinned by significant assumptions and estimates. There is therefore an increased risk of misstatement and error. The estimation of the defined benefit obligations is sensitive to a range of assumptions such as rates of pay and pension inflation, mortality and discount rates. The pension fund valuations separately involve external specialists, to provide these actuarial assumptions. A small movement in these assumptions could have a material impact on the value in the balance sheet. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and assumptions underlying these estimates. We have increased our risk assessment from a higher inherent risk to a significant risk. This is due to initial findings by PwC as the NAO specialists for assessing Local Government consulting actuaries identifying that the CPI assumption adopted by the Government Actuaries Department (GAD) was outside of the expected range.</p>	<p>We did not identify any material misstatements in the valuation of Police Pension Scheme Liability.</p> <p>In our view, the CPI inflation assumption was overly optimistic and the methodology used to derive the assumption was not robust and therefore inconsistent with the accounting standard.</p> <p>However, there was sufficient flexibility in the discount rate to offset this optimism. We have recommended that CPI inflation rate is monitored to ensure it is reasonable.</p> <p>We have been able to independently reconcile our roll forward with the figures produced by the actuary as at the disclosure date to a difference of less than 2% of the figure for the liabilities. The financial statements include sufficient disclosures in respect of the sensitivity involved in the calculation of pension balances.</p>

Continued over.

Financial Statement Audit (continued)

In addition to the significant risks, we also concluded on the following areas of audit focus.

Other area of audit focus	Conclusion
<p>Valuation of the Local Government Pension Scheme (CC)</p> <p>The Pension Fund liability is a material balance in the Balance Sheet. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.</p>	<ul style="list-style-type: none">• We completed our review of the actuary, accounting entries and disclosures and carried out procedures to assess the assurance provided by the Derbyshire Pension Fund auditor over the information supplied to the actuary in relation to the Authority.• We engaged our EY Pensions Specialist to recalculate the pension liability based on the assumptions and data in the IAS 19 report to confirm accuracy. <p>Having implemented these checks we did not identify any misstatements.</p>
<p>Valuation of land and buildings (PCC)</p> <p>The Authority has a large and complex asset base that makes up a significant proportion of its balance sheet. Valuation of assets is an area subject to professional estimation and therefore a higher inherent risk of misstatement. A small movement in these assumptions can have a material impact on the financial statements.</p>	<p>We did not identify any material issues in the assumptions and judgements applied in the valuation of land and buildings of the Authority.</p>
<p>Group Financial Statements (PCC)</p> <p>The PCC prepares group accounts incorporating the activities of the DPFLLP which is a joint venture with Derbyshire Fire and Rescue Authority. The Group Accounts have been produced using the equity method to reflect the nature of the partnership.</p> <p>There is a risk of misstatement that the accounting treatment of the joint service arrangements are not in accordance with the relevant accounting standard in the financial statements.</p>	<p>Based on the procedures performed, our testing has not identified any material misstatements or matters that we need to report to the JARAC in relation to the preparation of the group financial statements.</p> <p>Our work concluded that the equity method of accounting by the PCC of the LLP transactions is appropriate and in line with the CIPFA code of Practice for joint venture accounting.</p>

Financial Statement Audit (continued)

In addition to the significant risks, we also concluded on the following areas of audit focus.

Other area of audit focus	Conclusion
<p>Accounting for the PFI Schemes (PCC)</p> <p>The PCC has two PFI schemes which include several judgements made by management resulting in the accounting treatment shown in the financial statements. The arrangements are supported by complex models to calculate the figures to be included in the financial statements each year.</p>	<p>We did not identify any significant issues in our testing. We did not identify any changes in the PFI contracts impacting the models used by management in accounting for the PFI schemes.</p>
<p>Collaborative Arrangements (CC)</p> <p>The CC participate in a number of Jointly Controlled Operations (JCO) or Collaborations with other East Midlands Forces. These are used to deliver services within the Force. The share of cost to Derbyshire is different depending on the number partaking in the JCO. There is also combination of JCO's being hosted by either Leicestershire or Derbyshire.</p> <p>Given the volume of transactions being accounted for across the 5 Forces that participate across the JCO's and their value, we consider there to be a risk associated with the accuracy of the information being reported and accounted for (i.e. the measurement/valuation, completeness and presentation and disclosure of balances included in the financial statements).</p>	<p>We did not identify any material issues in our testing.</p> <p>Assurances from the Leicester Chief Constable auditor did not identify any issues or matters to report.</p>
<p>Going concern disclosures</p> <p>The Authority is required to carry out an assessment of its ability to continue as a going concern for 12 months after the date of the approval of the financial statements. There is a risk that the financial statements do not adequately disclose the assessment made, the assumptions used and the relevant risks and challenges that have impacted the going concern period.</p>	<p>We agreed with management's assessment that the Authority remains a going concern, and the disclosures appropriately present that assessment and the risks and assumptions management have considered.</p> <p>We concluded that there was no impact on our audit report.</p>

Financial Statement Audit (continued)

Audit differences

We agreed with management a small number of minor disclosure adjustments made to improve the presentation and readability of the financial statements.

Management did not amend the statements for an error identified that led to a projected difference exceeding our reporting threshold totalling £491k. There was also a factual error of £218k that management also did not amend the accounts in relation to. This resulted in total uncorrected misstatements of £709k credit to the CIES prior to the impact of prior year uncorrected misstatements on the current period, and a credit of £320k after.

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied			
Planning materiality	We determined planning materiality as per the table below.			
Reporting threshold	In our Audit Planning Report to the PPC, CC and Joint, Audit, Risk and Assurance Committee we outlined that we would report to the Committee all audit differences in excess of the limits below.			
	Materiality basis	Overall Materiality (million)	Performance Materiality (million)	Reporting Threshold (million)
Group	2% of the prior years gross expenditure on the surplus/deficit on provision of services less the one off pension past service costs	£6.4 (Audit Plan £6.3)	£4.8 (Audit Plan £4.7)	£0.3 (Audit Plan £0.3)
PCC single entity	2% of prior year assets	£2.0 (Audit Plan £1.9)	£1.5 (Audit Plan £1.4)	£0.1 (Audit Plan £0.1)
CC single entity	2% of the prior year gross expenditure on the surplus/deficit on provision of services less the one off pension past service costs and intra-group funding	£6.2 (Audit Plan £6.1)	£4.7 (Audit Plan £4.6)	£0.3 (Audit Plan £0.3)

Section 4

Value for Money



Value for Money (VFM)

We did not identify any risks of significant weaknesses in the Authority's VFM arrangements for 2020/21.

We had no matters to report by exception in the audit report.

Our VFM commentary highlights relevant issues for the Authority and the wider public.

Scope and risks

We have complied with the NAO's 2020 Code and the NAO's Auditor Guidance Note in respect of VFM. We presented our VFM risk assessment to the 21 June 2021 Joint, Audit, Risk and Assurance Committee meeting which was based on a combination of our cumulative audit knowledge and experience, our review of Authority and committee reports, meetings with the Head of Finance and evaluation of associated documentation through our regular engagement with the finance team. We reported that we had not identified any risks of significant weaknesses in the Authority's VFM arrangements for 2020/21.

Reporting

We completed our planned VFM arrangements work in June and July 2021 and did not identify any significant weaknesses in the Authority's VFM arrangements. As a result, we had no matters to report by exception in the audit report on the financial statements.

VFM Commentary

In accordance with the NAO's 2020 Code, we are required to report a commentary against three specified reporting criteria:

- **Financial sustainability**
How the Authority plans and manages its resources to ensure it can continue to deliver its services;
- **Governance**
How the Authority ensures that it makes informed decisions and properly manages its risks; and
- **Improving economy, efficiency and effectiveness:**
How the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

Introduction and context

The 2020 Code confirms that the focus of our work should be on the arrangements that the audited body is expected to have in place, based on the relevant governance framework for the type of public sector body being audited, together with any other relevant guidance or requirements. Audited bodies are required to maintain a system of internal control that secures value for money from the funds available to them whilst supporting the achievement of their policies, aims and objectives. They are required to comment on the operation of their governance framework during the reporting period, including arrangements for securing value for money from their use of resources, in a governance statement.

We have previously reported the VFM work we have undertaken during the year including our risk assessment. The commentary below aims to provide a clear narrative that explains our judgements in relation to our findings and any associated local context.

The Authority has had the arrangements we would expect to see to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

Financial sustainability

Based on our review of Authority minutes, documents and reports presented at relevant Committee meetings, the Authority has appropriate arrangements in place to enable it to carry out its plan and manage its resources effectively. This ensures that the Authority can continue to deliver its services.

How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them

The Medium Term Financial Plan is a built up from a number of detailed worksheets that are updated on a continuous basis. Data is lifted from numerous local, regional and national sources in relation to establishment, estates, IS, Fleet etc including any policy decisions that would affect resources and funding. The model uses various scenarios and sensitivity analysis, calculating worst, mid and best case scenarios.

How the body plans to bridge its funding gaps and identifies achievable savings

A number of options are considered as part of good financial management, including a change in the MRP methodology, income generation, vacancy measures, cost recovery for supporting collaborative functions and a review of reserves and carry forwards. A wider programme of review has commenced to consider how resources are allocated against priorities with due consideration to risk, demand and threat. Depending upon the level of savings required, this enables resources to be re-directed against areas of greater priority or resources surrendered to help reduce running costs and fund any budget shortfall.

The absence of a multi-year settlement also makes planning and resourcing more challenging. The Force is developing its 'bridging the funding gap' savings programme and is reviewing priorities to address any anticipated deficit.

Financial sustainability (continued)

How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

The Constabulary initiated the Cost of Policing programme to help define the Force's operating model and its core costs, whilst considering options for change. The model is designed to align resources against services based upon our understanding of risks, demand and Force priorities. Cost of Policing has identified a number of options which include a combination of reduced and increased investments across frontline and back office services. This programme is designed to ensure that the Force directs their resources to tackle risk, threat and vulnerability and to focus new investment to meet operational and strategic priorities. It is designed to help them meet future budget shortfalls, enabling the reinvestment of any identified savings where appropriate.

How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system

The Financial Plans are aligned to the Strategic Priorities, the Police and Crime Plan, the Strategic Policing Plan, the Operational Plans and the Performance Framework. Strategic Estate and other Capital Planning is embedded within Financial Planning to support the delivery of quality services and to promote innovation and Business Planning. The requirements and costs associated with the Police Officer Uplift Programme are incorporated within financial plans alongside workforce planning and establishment changes. The Financial Plan recognises the costs and savings from collaborating with regional police forces, Derbyshire FRS and the wider partnerships with multi agency groups including local authorities and other local partners. The Force continues to explore further opportunities to collaborate and bring services together.

How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

The main sources of funding continue to be the Core Policing Grant and Council Tax Precept. Reliance on these external funds are built into scenario planning and incorporate various models to test resilience and continued sustainability. The Cost of Policing Programme places emphasis on how resources are linked to priorities and ensures that activities not linked to priorities or risk are appropriately challenged. Appropriate governance and scrutiny is in place to review performance through the Performance Assurance Board and Chief Constables Priorities Board alongside an Efficiency and Productivity Board, which is being established. Force reserves are in the lower quartile and the Force is acutely aware of the need to make difficult decisions in order to secure continued financial standing.

The Authority has had the arrangements we would expect to see to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

Governance

How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

The Constabulary maintains a Corporate Risk Register, held on a bespoke risk management software system, to record, monitor and track the Forces risks. Each risk has an identified responsible officer with risk controls allocated to individuals enabling a level of tasking and reporting. Reporting is through the Risk Management Board. Further scrutiny is through the JARAC and Internal Audit inspection and review. Internal Audit plans are risk focused with progress reports taken to the JARAC for review along with an Annual Report. Internal audits are considered an effective control to gain assurance over the internal control environment, which cover arrangements to prevent and detect fraud. These feed into the Annual Governance Statement which is prepared annually and published alongside the Statement of Accounts.

How the body approaches and carries out its annual budget setting process

The Authority has had the arrangements we would expect to see to enable to make informed decisions and properly manage its risks.

The Force produces the annual Revenue Budget, Capital Programme and Medium Term Financial Strategy following the government announcement of the Funding Settlement in December/January. A Medium Term Financial Plan is produced setting out the spending and funding assumptions for a rolling four year period. The budget cycle commences in September with a high level overview to the Financial Assurance Board (which has CC and PCC representation). There then follows a series of meetings and briefings which incorporate any changes in the baseline budget (following discussions with Budget Holders) and any changes arising from the Cost of Policing Programme, which considers changes to delivery models and operational budget requirements - prioritising resources to the areas of greatest risk and threat. The draft budget requirement based upon funding assumptions and an indication of any budget surplus/deficit is prepared and scrutinised through briefings and updates to the JARAC and the Financial Assurance Board. On notification of the draft Funding Settlement spending plans and the baseline budget requirement is updated alongside briefings to the PCC to consider the impact on services, key risks and options/scenarios on any increase in the Council Tax precept. A final budget report is submitted to the Public Assurance Board, which includes a detailed overview of the operational and financial requirements of the Constabulary as set out by the Chief Constable and the CFO. The reports sets out how the budget delivers against the Force priorities and the Police and Crime Plan. A period of public consultation takes place to consider the support for any changes in precept increases, which is a key factor in the PCCs approach to recommending any proposals to the Police and Crime Panel. The Budget will be agreed at the Financial Assurance Board and the level of Precept is agreed by the Police and Crime Panel.

Governance (continued)

How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed.

Finance Business Partners are assigned to all Departments and Service areas to review and capture all relevant costs/income. This is supported with regular meetings with Heads of Departments to identify and consider financial risks and operational activity. The review identifies current and projected spending levels and areas of over/underspends, which then feature on the monthly monitoring report accompanied by relevant commentary and any mitigations being undertaken to address any financial risks. Financial Regulations set out overarching controls and authorisation limits, which are held within the core accounting system, including that Departmental Heads are responsible for managing their services within the budget available for the year.

How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/Audit & Review Committee.

Regular financial reporting is reported to the Financial Assurance Board, Efficiency and Productivity Board and to the JARAC. Operational activity and performance is reported to the Performance Assurance Board. Any changes in the resources required within service areas would be scrutinised and considered through the Cost of Policing Programme to ensure that resource levels are proportionate to threat and risk.

How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests).

The Counter Corruption Unit (CCU) is tasked with the strategic and tactical delivery of responses to corruption, dishonesty and unethical behaviour involving Police Officers, members of the Special Constabulary and Police Staff. The department has seven strategic priorities allocated to specific staff within the department who work to promote these areas of business. The key themes are set at a national level through the national Counter Corruption Advisory Group (NCCAG).

The department carries out proactive preventative work promoting the seven strategic priorities internally and externally. Presentations are provided to new employees to ensure everyone is aware of the standards expected and how they can raise concerns of potential corruption.

The Authority has had the arrangements we would expect to see to enable to make informed decisions and properly manage its risks.

Improving economy, efficiency and effectiveness

How financial and performance information has been used to assess performance to identify areas for improvement.

Monthly financial monitoring reports and updates are provided to Heads of Departments and the SLT. Alongside this there is a Performance Assurance Board and a Financial Assurance Board. Areas that require improvement in performance or increased investment are escalated to the Chief's Assurance Board until there is sufficient evidence and assurance that performance has improved.

How the body evaluates the services it provides to assess performance and identify areas for improvement

There is a Performance Assurance Board and a Productivity and Efficiency Board. Performance across all services are reported into these Boards. The Board's scrutinise performance and identify areas for improvement and any additional financial resources required.

How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve

The Constabulary is engaged in an array of partnerships, some formal and some informal. The Crime & Disorder Act 1998 creates a legal duty to work in partnership with other statutory bodies, and additional legal frameworks exist which set out other mandated arrangements, such as safeguarding. The Constabulary will also form partnerships with bodies where there tends to be a mutual benefit, which for the police, may include delivery of its core responsibilities such as fighting crime, keeping communities safe and reducing antisocial behaviour, and often include time-bound arrangements for the delivery of specific projects or initiatives.

Where the arrangements are statutory or otherwise formal, the role of the Constabulary within that particular partnerships will be clearly defined by way of an MOU, SLA or other strategic intent document. Such agreements ordinarily have provision for redress should the partnership form a consensus that a particular partner is not delivering against its agreed responsibilities.

Terms of Reference or project plans are used to clearly define the role each partner has to play and sets the expectations. From time to time, the Constabulary may undertake a review of its partnership arrangements to ensure that joint working continues to meet statutory requirements, adds organisational and operational value and continues to deliver value for money. Partnerships are distinct from collaborative arrangements which may be governed by contractual arrangements.

The Authority has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.

Improving economy, efficiency and effectiveness (continued)

The engagement with other organisations differs depending on the type of partnership in question. For example, with regards to statutory arrangements such as safeguarding children, it will be common for an executive/strategic board, independently chaired, to provide the overall governance for the partnership. Such a board will commonly have a number of sub-groups, usually led by an operational subject matter expert, report directly in to it, supported with action plans and performance management frameworks. The strategic intent documents will ordinarily set the frequency of the board, membership, chairing arrangements and so on.

Less formal partnerships will naturally tend to have less formal engagement and are delivered through mechanisms such as task and finish groups. Although there may ultimately be direct reporting to an Executive/strategic board, the actual delivery engagement will tend to be less prescriptive.

The Authority has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.

The more formal the partnership, the greater the scrutiny around performance management. Statutory partnerships will often be driven by centrally mandated performance measures which the Executive/Strategic boards are duty bound to report against. With less formal arrangement, performance management may be by way of project or initiative evaluation, to ensure the activity delivered against expected outcomes or to other wise capture an evidence base for interventions that have in fact not proved as successful as anticipated. Partnerships across Derbyshire frequently submit reports to national bodies, such as the College of Policing, to support a culture of evidenced based practice.

Where action is required to improve performance, such as when identified by routine performance monitoring, the Executive/strategic board may drive activity through operational subgroups to address the identified issues. However, where it transpires that action is necessary which has been identified outside of the scope of existing performance management frameworks, there is sufficient flexibility within the Executive/strategic board framework across the county to commission appropriate activity to address the concerns. This may include the formation of a new partnership, as recently seen with the emergence of strategic group to manage the county-wide response to 'Violence Against Women and Girls', which is a national issue, and also a 'Serious Violence & Knife-crime Partnerships', which is responding to a local problem profile commissioned in response to a local rise in criminality and public perceptions.

Improving economy, efficiency and effectiveness (continued)

How the body ensures that commissioning and procuring services is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits.

The Authority has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.

The Force has a Procurement Team that manages all tendering and procurement activities in line with the mandatory requirements and objectives of the Public Contract Regulations (2015).

This work is conducted whilst also ensuring that the obligations of the Force Financial Regulations are adhered to.

All activities ensure value for money is achieved wherever possible using a varying criteria blend of cost and quality

Forward look

Looking forward to 2021 and beyond, the Authority will continue to manage challenges such as:

- Continuing to operate in a challenging financial environment especially in a time of increasing inflation and uncertainty.
- The Authority's response to political, economic, social and operational factors and the associated financial risks.
- Delivery of a significant capital estates programmes.

The Authority faces further challenge and change beyond 2021 which will form part of our 2021/22 VFM arrangements work.



Section 5

Other Reporting Issues

Other Reporting Issues

Governance Statement

We are required to consider the completeness of disclosures in the Authority's governance statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it complies with relevant guidance.

We completed this work and did not identify any areas of concern.

Whole of Government Accounts

We have completed our reporting to the National Audit Office (NAO) on the Whole of Government Accounts consolidation pack submission, and did not identify any areas of concern. Whilst we have submitted our Whole of Government Accounts return, the process nationally remains open and the NAO still have the right to request additional information. Once further guidance is received we will look to issue our certificate.

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Authority or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

Other powers and duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Control Themes and Observations
As part of our work, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control identified during our audit.

We have adopted a fully substantive approach and have therefore not tested the operation of controls.

Our audit did not identify any significant control issues to bring to the attention of the Joint Audit, Risk and Assurance Committee.

Appendix A

Audit Fees

Audit Fees

The table below sets out the analysis of our fees

Description	Draft Fee 2021/22 £	Draft Fee 2020/21 £
Audit Fee – Code work – Scale fee (1)	35,447	35,447
Audit Fee – Code work – Scale fee variation (2)	TBC	TBC
Total Audit Fee – Code work (3)	TBC	TBC
Total non-audit services	Nil	Nil

We confirm that we have not undertaken any non-audit work.

1) Scale fee is split between the PCC (£23,897) and CC (£11,550).

2) We have identified and reported areas where additional audit work has been required over and above the level of the scale fee previously set which corresponded to the risks set out in our audit plan and the implications of operating using a lower level of materiality. The identified areas are:

- Group Accounts;
- MRP changes;
- Collaborative arrangements;
- PPE valuations (use of specialists) & other estimates;
- PFI;
- Pensions valuations; and
- Value for Money.

We will discuss these additional costs with management and provided indicative fee levels for each of these areas. We will report the final levels to you upon conclusion of our work and agreement with management.

PSAA have released a communication (August 2021) on 2020/21 external audit fees. This includes a minimum £6,000 – £11,000 in relation to additional VFM requirements and a minimum of £2,500 in relation to additional procedures required in relation to ISA 540 (Auditing accounting estimates).

All scale fee variations are subject to approval from PSAA Ltd.

3) As per the Redmond Report, local government external audit fees have not kept pace with regulatory change. We believe that changes in the work required to address professional and regulatory requirements and scope changes associated with the risk of the organisation mean that the scale fee for the Group should more realistically be set at a level of £93k. The scale fee is set by PSAA Limited.

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A photograph showing a meeting around a white table. Several people's hands and arms are visible, pointing at documents. A smartphone is on the table. A yellow banner is overlaid on the left side of the image.

Police and Crime Commissioner and Chief Constable for Derbyshire Police

Audit planning report

Year ended 31 March 2022

October 2022



Police and Crime Commissioner and Chief Constable for Derbyshire
Butterley Hall, Ripley, Derbyshire,
DE5 3RS

Dear Police and Crime Commissioner and Chief Constable for Derbyshire

We are pleased to attach our Audit Plan which sets out how we intend to carry out our responsibilities as your auditor. Its purpose is to provide the Police and Crime Commissioner (PCC), Chief Constable (CC) and Joint Audit, Risk and Assurance Committee (JARAC) with a basis to review our proposed audit approach and scope for the 2021/22 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Committee's service expectations.

This plan summarises our assessment of the key risks driving the development of an effective audit for the Police and Crime Commissioner and Chief Constable for Derbyshire, and sets out our planned audit strategy in response to those risks. Our planning procedures remain ongoing, specifically in relation to the requirements for the value for money conclusion. We will report our value for money risk assessment and inform the PCC, CC and JARAC if there are any significant changes or revisions to our strategy for the financial statements audit upon completion of these procedures at a future meeting of the Committee.

This report is intended solely for the information and use of the PCC, CC, JARAC and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you on 14 November 2022 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Hayley Clark, Partner

For and on behalf of Ernst & Young LLP

Contents



Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas. The "Terms of Appointment and further guidance (updated July 2021)" issued by the PSAA (<https://www.psa.co.uk/managing-audit-quality/terms-of-appointment/terms-of-appointment-and-further-guidance-1-july-2021/>) sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature. This report is made solely to the PCC, CC, Joint Audit, Risk and Assurance Committee and management of Derbyshire Police in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the PCC, CC, Joint Audit, Risk and Assurance Committee and management of Derbyshire those matters we are required to state to them in this 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 PCC, CC, Joint Audit, Risk and Assurance Committee and management of Derbyshire for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

Overview of our 2021/22 audit strategy





Overview of our 2021/22 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Police and Crime Commissioner (PCC), Chief Constable (CC) and the Joint Audit, Risk and Assurance Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Risk / area of focus	Risk identified	Change from PY	Details
Misstatements due to fraud or error - management override of controls (PCC and CC)	Fraud risk (and significant risk)	No change in risk or focus	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.
Risk of fraud in revenue and expenditure recognition - cut-off of other income (PCC and CC)	Fraud risk (and significant risk)	No change in risk or focus	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. We consider the risk to be relevant to those significant revenue streams other than taxation receipts and grants, where management is able to apply more judgement. Specifically, our risk is focused on the completeness of other income (including fees and charges and other service income), where management may seek to move income between 2021/22 and 2022/23.
Risk of fraud in revenue and expenditure recognition - inappropriate capitalisation of revenue expenditure (PCC and CC)	Fraud risk (and significant risk)	No change in risk or focus	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. For Derbyshire Police, we consider that this risk is more prevalent over the medium term and is likely to occur through the capitalisation of expenditure that should be accounted for in the Comprehensive Income and Expenditure Statement (CIES).
Valuation of Land & Buildings in Property, Plant and Equipment (PPE) (PCC)	Higher inherent risk and area of audit focus	No change in risk or focus	The value of land and buildings in PPE represent significant balances in the financial statements and are subject to valuation changes and impairment reviews. The external valuation expert undertakes a rolling programme of valuations that ensures that all land and building assets required to be measured at fair value are revalued at least every five years. Management is required to make a high degree of material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet and a small movement in these assumptions could have a material impact on the financial statements. As the Code requires all land and buildings to be held at fair value, there is a risk that the remaining asset base is materially misstated. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management's specialist and assumptions underlying fair value estimates.
Group financial statements (PCC)	Higher inherent risk and area of audit focus	No change in risk or focus	In 2014/15, the PCC entered into two joint service arrangements with the Derbyshire Fire and Rescue Authority which consists of a joint headquarters and a joint training centre. There is a risk of misstatement that the accounting treatment of these joint service arrangements are not in accordance with the relevant accounting standards in the financial statements and that balances may be misstated.
Collaborative arrangements (CC)	Higher inherent risk and area of audit focus	No change in risk or focus	The joint arrangements operate with partners across the east midlands. There is a risk that the allocation of activity in the financial statements is not correctly recorded in the financial statements.



Overview of our 2021/22 audit strategy (continued)

Risk	Inherent Risk	Change from PY	Details
Valuation of Local Government Pension Scheme (PCC and CC)	Higher inherent risk and area of audit focus	No change in risk or focus	The Local Authority Accounting Code of Practice and IAS19 requires the PCC and Group and CC to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS), administered by Derbyshire County Council, in which it is an admitted body. The PCC, Group's and the CC's current pension fund deficit is a material and sensitive item and the Code requires that this net liability be disclosed on the balance sheet. The information disclosed is based on the IAS 19 report issued to the PCC and the CC by the Actuary. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.
Valuation of the Police Pension Scheme Liability (CC)	Higher inherent risk and area of audit focus	Decrease in risk or focus	The Police Pension Fund valuations involve significant estimation and judgement which management engages an external specialist to provide a range of actuarial assumptions, such as rates of pay and pension inflation, mortality and discount rates. A small movement in these assumptions could have a material impact on the value in the balance sheet.
Accounting for Private Finance Initiative (PFI) schemes	Higher inherent risk and area of audit focus	No change in risk or focus	The PCC has two PFI schemes which are material to our audit. The arrangements are supported by complex models to calculate the figures to be included in the financial statements each year. A detailed review of these arrangements was undertaken by our specialist in 2018/19. The liability and payments for services are dependent upon assumptions within the accounting models underpinning the PFI scheme. As such Management is required to apply estimation techniques to support the disclosures within the financial statements.
Minimum Revenue Provision (CC)	Higher inherent risk and area of audit focus	New area of focus	Local authorities are normally required each year to set aside some of their revenues as provision for capital expenditure financed by borrowing or credit arrangements. This provision is known as MRP. MRP is a real charge that impacts on the general fund. The calculation of MRP is inherently complex and the Force has changed their methodology for calculating the provision in 2021/22.
Going Concern Compliance with ISA 570	Other matter	No change in risk or focus	ISA 570 has been revised in response to enforcement cases and well-publicised corporate failures where the auditor's report failed to highlight concerns about the prospect of entities which collapsed shortly after.

Overview of our 2021/22 audit strategy (continued)

Materiality

Group	CC	PCC
Planning materiality £6.75m	Planning materiality £6.39m	Planning materiality £2.20m
Performance materiality £5.06m	Performance materiality £4.79m	Performance materiality £1.65m
Audit differences £337,000	Audit differences £319,000	Audit differences £110,000

The materiality for Group and CC has been set at £6.75 million and £6.39 million respectively, using 2% of the prior year's gross expenditure on provisions of services. The materiality for PCC has been set at £2.20 million, using 2% of the prior year's assets.

Performance materiality has been set at 75% of materiality for the Group, CC and PCC - which is consistent with the prior year.

We will report all uncorrected misstatements relating to the primary statements (comprehensive income and expenditure statement, balance sheet, movement in reserves statement, cash flow statement and police pension fund financial statements) greater than £319,000 for the CC and £110,000 for the PCC. Other misstatements identified will be communicated to the extent that they merit the attention of the PCC and CC.

Overview of our 2021/22 audit strategy (continued)

Audit scope

This Audit Plan covers the work that we plan to perform to provide you with:

- ▶ Our audit opinion on whether the financial statements of the Police and Crime Commissioner and Chief Constable for Derbyshire Police give a true and fair view of the financial position as at 31 March 2022 and of the income and expenditure for the year then ended; and
- ▶ Our commentary on your arrangements to secure value for money in your use of resources for the relevant period. We include further details on VFM in Section 03.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the PCC and CC's Whole of Government Accounts return.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- ▶ Strategic, operational and financial risks relevant to the financial statements;
- ▶ Developments in financial reporting and auditing standards;
- ▶ The quality of systems and processes;
- ▶ Changes in the business and regulatory environment; and,
- ▶ Management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the PCC and CC.

Taking the above into account, and as articulated in this audit plan, our professional responsibilities require us to independently assess the risks associated with providing an audit opinion and undertake appropriate procedures in response to that. Our Terms of Appointment with PSAA allow them to vary the fee dependent on "the auditors assessment of risk and the work needed to meet their professional responsibilities". PSAA are aware that the setting of scale fees has not kept pace with the changing requirements of external audit with increased focus on, for example, the valuations of land and buildings, the auditing of groups, the valuation of pension obligations, the introduction of new accounting standards such as IFRS 9 and 15 in recent years as well as the expansion of factors impacting the ISA 540 (revised) and the value for money conclusion. Therefore to the extent any of these or any other risks are relevant in the context of the PCC and CC for Derbyshire Police's audit, we will discuss these with management as to the impact on the scale fee.

Effects of climate-related matters on financial statements and Value for Money arrangements

Public interest in climate change is increasing. We are mindful that climate-related risks may have a long timeframe and therefore while risks exist, the impact on the current period financial statements may not be immediately material to an entity. It is nevertheless important to understand the relevant risks to make this evaluation. In addition, understanding climate-related risks may be relevant in the context of qualitative disclosures in the notes to the financial statements and value for money arrangements.

We make inquiries regarding climate-related risks on every audit as part of understanding the entity and its environment. As we re-evaluate our risk assessments throughout the audit, we continually consider the information that we have obtained to help us assess the level of inherent risk.

Overview of our 2021/22 audit strategy

Value for money conclusion

We include details in Section 03 but in summary:

- ▶ We are required to consider whether the PCC and CC for Derbyshire Police has made 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.
- ▶ Planning on value for money and the associated risk assessment is focused on gathering sufficient evidence to enable us to document our evaluation of the PCC and CC for Derbyshire Police's arrangements, to enable us to draft a commentary under three reporting criteria (see below). This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.
- ▶ We will provide a commentary on the PCC and CC for Derbyshire Police 's arrangements against three reporting criteria:
 - ▶ Financial sustainability - How the PCC and CC for Derbyshire Police plans and manages its resources to ensure it can continue to deliver its services;
 - ▶ Governance - How the PCC and CC for Derbyshire Police ensures that it makes informed decisions and properly manages its risks; and
 - ▶ Improving economy, efficiency and effectiveness - How the PCC and CC for Derbyshire Police uses information about its costs and performance to improve the way it manages and delivers its services.
- ▶ The commentary on VFM arrangements will be included in the Auditor's Annual Report.

Timeline

The Ministry of Housing, Communities and Local Government established regulations to extend the target date for publishing audited local authority accounts from 31 July to 30 September, for a period of two years (i.e. covering the audit of the 2020/21 and 2021/22 accounting years). In December 2021, the Department for Levelling Up, Housing and Communities (DLUHC) announced proposals to extend the target deadline for the publication of audited accounts to 30 November for 2021/22. In Section 07 we include a provisional timeline for the audit.



02 Audit risks



Audit risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit.

Our response to significant risks

Misstatements due to fraud or error – management override of controls *

(PCC & CC)

Financial statement impact

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

What is the risk?

As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

As part of our work to identify fraud risks during the planning stage, we have identified those areas of the accounts that involve management estimates and judgements as the key areas at risk of manipulation.

In undertaking our fraud risk assessment we have not identified any specific risks for inclusion in our audit plan at this stage other than those associated with revenue and expenditure recognition set out on the following pages.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ Identify what specific fraud risks exist during audit planning;
- ▶ Enquire of management about risks of fraud and the controls put in place to address those risks;
- ▶ Understand the oversight given by those charged with governance of management's processes over fraud;
- ▶ Consider the effectiveness of management's controls designed to address the risk of fraud;
- ▶ Determine an appropriate strategy to address those identified risks of fraud;
- ▶ Performing mandatory procedures regardless of specifically identified fraud risks, including;
 - ▶ testing of journal entries and other adjustments in the preparation of the financial statements;
 - ▶ reviewing accounting estimates for evidence of management bias; and
 - ▶ evaluating the business rationale for significant unusual transactions.

Our response to significant risks (continued)

Risk of fraud in revenue and expenditure recognition – cut-off of other income *

(PCC & CC)

Financial statement impact

Misstatements that occur in relation to the risk of fraud in revenue and expenditure recognition could overstate other income in the CIES, including fees and charges (draft other income in 2021/22 is £6.0 million, £4.9 million in 2020/21) and understate accounts receivable.

What is the risk?

Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. We consider the risk to be relevant to those significant revenue streams other than taxation receipts and grants, where management is able to apply more judgement. Specifically, our risk is focused on the completeness of other income (including fees and charges and other service income), where management may seek to move income between 2021/22 and 2022/23.

We focus on judgements that could be influenced by management decisions and bias. Specifically we have focused on any judgement made by management in relation to the financial year other income has been recognised in.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ Reviewing and discussing with management any accounting estimates or judgements on other income recognition for evidence of bias;
- ▶ Performing overall analytical review procedures to identify any unusual movements or trends for further investigation in other income;
- ▶ Using our data analytics tool to identify and test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements, specifically those that manually moved other income between years;
- ▶ Performing other income and debtor cut-off testing.

Our response to significant risks (continued)

Risk of fraud in revenue and expenditure recognition - inappropriate capitalisation of revenue expenditure *

Financial statement impact

Misstatements that occur in relation to the risk of fraud in revenue and expenditure recognition could understate expenditure in the CIES and overstate PPE additions. Draft PPE additions in 2021/22 are £9.4 million.

What is the risk?

Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.

We consider that this risk is more prevalent over the medium term and is likely to occur through the capitalisation of expenditure that should be accounted for in the CIES given the extent of the Authority's capital programme. We consider this to impact on the valuation of PPE balances.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ Sample test additions to Property, Plant and Equipment to ensure that they have been correctly classified as capital and included at the correct value in order to identify any revenue items that have been inappropriately capitalised;
- ▶ Using our data analytics tool to identify and test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statement, specifically those that moved expenditure to PPE balance sheet general ledger codes; and
- ▶ Reviewed and discussed with management any accounting estimates on capital expenditure recognition for evidence of bias.

Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

What is the risk/area of focus?

Valuation of Land and Buildings in PPE

The fair value of Property, Plant and Equipment (PPE) represent significant balances in the entity's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.

The PCC will engage an external expert valuer who will apply a number of complex assumptions to these assets. Annually assets are assessed to identify whether there is any indication of impairment. As the PCC's asset base is significant, and the outputs from the valuer are subject to estimation, there is a risk fixed assets may be under/ overstated. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

At 31 March 2022, the draft value of operational land and buildings in PPE is £26.7m.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ Consider the work performed by the external valuer, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- ▶ Challenge the assumptions used by the valuer by reference to external evidence and our EY valuation specialists as necessary - for example, significant or unusual movements in valuation, or difficult to value specialist assets;
- ▶ Sample test key asset information used by the valuers in performing their valuation (e.g. building areas to support valuations based on price per square metre);
- ▶ Consider the annual cycle of valuations to ensure that assets have been valued within a 5 year rolling programme as required by the Code for PPE. We have also considered if there are any specific changes to assets that have occurred and that these have been communicated to the valuer;
- ▶ Review assets not subject to valuation in 2021/22 to confirm that the remaining asset base is not materially misstated;
- ▶ Consider changes to useful economic lives as a result of the most recent valuation; and
- ▶ Test accounting entries have been correctly processed in the financial statements.

Collaborative arrangements (PCC and CC)

The CC participate in a number of Jointly Controlled Operations (JCO) or Collaborations with other East Midlands Forces. These are used to deliver services within the Force. The share of cost to Derbyshire is different depending on the number partaking in the JCO. There is also combination of JCO's being hosted by either Leicestershire or Derbyshire.

Given the volume of transactions being accounted for across the 5 Forces that participate across the JCO's and their value, we consider there to be a risk associated with the accuracy of the information being reported and accounted for (i.e. the measurement/valuation, completeness and presentation and disclosure of balances included in the financial statements).

We will:

- ▶ Review the underlying allocation of expenditure in the CC's own accounts against agreements in place.
- ▶ Consider the completeness of the reported balances within the financial statements.
- ▶ Seek assurance from the external auditors at Leicestershire Chief Constable on:
 - ▶ The processes in place to record and transact balances for other Forces.
 - ▶ Confirmation of the balances recorded and reported for Derbyshire Chief Constable.
 - ▶ How assurances have been gained that balances for each Force have been recorded completely and accurately within the finance system.

Other areas of audit focus (continued)

What is the risk/area of focus?

Valuation of Local Government Pension Scheme

The Local Authority Accounting Code of Practice and IAS19 requires the PCC and Group and CC to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS), administered by Derbyshire County Council, in which it is an admitted body. The pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the balance sheets. At 31 March 2022 the draft financial statements include an amount of £474 million.

The information disclosed is based on the IAS 19 report issued to the PCC and Group and CC by the actuary to the Derbyshire Pension Fund. The accounting entries relating to the LGPS are underpinned by significant assumptions and estimates. There is therefore an increased risk of misstatement and error.

The estimation of the defined benefit obligations is sensitive to a range of assumptions such as rates of pay and pension inflation, mortality and discount rates. The pension fund valuations separately involve external specialists, to provide these actuarial assumptions.

The defined benefit assets involve estimation on the expected asset returns for the year based on the movement in the underlying Pension Fund total assets. A small movement in these assumptions could have a material impact on the value in the balance sheet.

Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and assumptions underlying these estimates.

Minimum Revenue Provision

Local authorities are normally required each year to set aside some of their revenues as provision for capital expenditure financed by borrowing or credit arrangements. This provision is known as MRP. MRP is a real charge that impacts on the general fund. The calculation of MRP is inherently complex and the Force has changed their methodology for calculating the provision in 2021/22.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ liaise with the auditors of Derbyshire Pension Fund, to obtain assurances over the information supplied to the actuary in relation to the PCC and Group and CC;
- ▶ assess the work of the LGPS Pension Fund actuary (Hymans Robertson) including the assumptions they have used by relying on the work of PwC - Consulting Actuaries commissioned by the NAO for all Local Auditors, and considering any relevant reviews by the EY actuarial team;
- ▶ consider the reasonableness of the actuary's estimate of the asset returns applied in rolling forward the asset position from the prior year;
- ▶ review and test the accounting entries and disclosures made within the PCC and Group and CC financial statements in relation to IAS19, including any updates to the value of year end assets; and
- ▶ where outturn information is available at the time we undertake our work after production of the Force's draft financial statements (for example the year-end actual valuation of pension fund assets), we will use this to inform our assessment of the accuracy of estimated information included in the financial statements and whether any adjustments are required.

We will:

- ▶ Review the revised MRP methodology and ensure that this is in line with the Local Authority Accounting Code of Practice;
- ▶ Consider using an internal specialist to review the Force's MRP calculations; and
- ▶ Assess the material accuracy of the Force's MRP estimate and historic over or under provision.

Other areas of audit focus (continued)

What is the risk/area of focus?

Valuation of the Police Pension Scheme Liability

The Local Authority Accounting Code of Practice and IAS19 require the Group and CC to make extensive disclosures within their financial statements regarding their membership of the Police Pension Scheme administered and underwritten by HM Government. The Group and CC Pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the balance sheets of the Group and CC. At 31 March 2021 this totalled £3,299 million. Accounting for the scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

We have reduced the risk level from a significant risk to a higher inherent risk. The increased risk in the prior year was due to findings by PwC identifying that the CPI assumption adopted by the Government Actuaries Department (GAD) was outside of the expected range. Initial findings by PwC in relation to the CPI assumption for 2021/22 are that this is within an acceptable range.

Group financial statements (PCC)

The PCC prepares group accounts which incorporate the activities of the DPFP LLP which is a joint venture with Derbyshire Fire and Rescue Authority used to provide both organisations with a joint headquarters and joint training centre. The currently has a 57.16% share of the net assets of the DPFP LLP. The Group Accounts have been produced using the equity method to reflect the nature of the partnership.

The DPFP LLP financial statements are currently not subject to audit. Therefore, we will be required to undertake procedures on the balances and disclosures associated with the LLP to ensure that the group financial statements are not materially misstated.

There is a risk of misstatement that the accounting treatment of the joint service arrangements are not in accordance with the relevant accounting standard in the financial statements.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ consider the work performed by the Police Pension Fund actuary (Government Actuarial Department), including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- ▶ assess the work of the actuary including the assumptions they have used by relying on the work of PwC - Consulting Actuaries commissioned by the NAO for all Local Auditors;
- ▶ review and test the accounting entries and disclosures made within the CC and Group financial statements in relation to IAS19, including any updates to the value of year end assets; and
- ▶ gain assurance over data that has been provided to the actuary.

We will:

- ▶ Update our understanding of the joint service agreements to understand the nature and responsibilities for both the Police and Crime Commissioner and Derbyshire Fire and Rescue Authority.
- ▶ Review management's assessment of the required accounting treatment in the Financial Statements.
- ▶ Test the accounting entries and disclosures to confirm that the correct accounting standard has been applied.
- ▶ Ensure that we have gained assurance over any balances included within the DPFP LLP accounts which are material to the entity's Group Financial Statements.

Other areas of audit focus (continued)

What is the risk/area of focus?

Accounting for Private Finance Initiative (PFI) schemes

The PCC has two PFI schemes which are material to our audit. The arrangements are supported by complex models to calculate the figures to be included in the financial statements each year. A detailed review of these arrangements was undertaken by our specialist in 2018/19. The liability and payments for services are dependent upon assumptions within the accounting models underpinning the PFI scheme. As such Management is required to apply estimation techniques to support the disclosures within the financial statements.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ enquiring whether there have been any significant changes within the models and reviewing (with the support of EY specialists where required) the accounting judgements and models to ensure that we are comfortable with the judgements and related accounting treatment in the financial statements; and
- ▶ undertaking testing of in-year inputs to the accounting models for each of the schemes we will undertake testing of in-year inputs to the accounting models and agree relevant entries in the financial statements to year-end outputs from each of the models.

Other matters

What is the risk/area of focus?

Going Concern Compliance with ISA 570

This auditing standard has been revised in response to enforcement cases and well-publicised corporate failures where the auditor's report failed to highlight concerns about the prospects of entities which collapsed shortly after. The revised standard is effective for audits of financial statements for periods commencing on or after 15 December 2019, which for the PCC and Group was the audit of the 2020/21 financial statements.

CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 states that organisations can only be discontinued under statutory prescription shall prepare their accounts on a going concern basis.

However, International Auditing Standard 570 Going Concern, as applied by Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom, still requires auditors to undertake sufficient and appropriate audit procedures to consider whether there is a material uncertainty on going concern that requires reporting by management within the financial statements, and within the auditor's report.

The revised standard increases the work we are required to perform when assessing whether the PCC and Group are a going concern. It means UK auditors will follow significantly stronger requirements than those required by current international standards; and we have therefore judged it appropriate to bring this to the attention of the Joint Audit, Risk and Assurance Committee.

What will we do?

The revised standard requires:

- ▶ auditor's challenge of management's identification of events or conditions impacting going concern, more specific requirements to test management's resulting assessment of going concern, an evaluation of the supporting evidence obtained which includes consideration of the risk of management bias;
- ▶ greater work for us to challenge management's assessment of going concern, including the cashflow forecast covering the foreseeable future and its impact on liquidity;
- ▶ improved transparency with a new reporting requirement to provide a clear, positive conclusion on whether management's assessment is appropriate, and to set out the work we have done in this respect. While the PCC Group are not one of the three entity types listed, we will ensure compliance with any updated reporting requirements;
- ▶ a stand back requirement to consider all of the evidence obtained, whether corroborative or contradictory, when we draw our conclusions on going concern; and
- ▶ necessary consideration regarding the appropriateness of financial statement disclosures around going concern.

Other matters

Auditing accounting estimates

ISA 540 (Revised) - Auditing Accounting Estimates and Related Disclosures applies to audits of all accounting estimates in financial statements for periods beginning on or after December 15, 2019.

This revised ISA responds to changes in financial reporting standards and a more complex business environment which together have increased the importance of accounting estimates to the users of financial statements and introduced new challenges for preparers and auditors.

The revised ISA requires auditors to consider inherent risks associated with the production of accounting estimates. These could relate, for example, to the complexity of the method applied, subjectivity in the choice of data or assumptions or a high degree of estimation uncertainty. As part of this, auditors consider risk on a spectrum (from low to high inherent risk) rather than a simplified classification of whether there is a significant risk or not. At the same time, we expect the number of significant risks we report in respect of accounting estimates to increase as a result of the revised guidance in this area.

The changes to the standard may affect the nature and extent of information that we may request and will likely increase the level of audit work required, particularly in cases where an accounting estimate and related disclosures are higher on the spectrum of inherent risk. For example:

- ▶ We may place more emphasis on obtaining an understanding of the nature and extent of your estimation processes and key aspects of related policies and procedures. We will need to review whether controls over these processes have been adequately designed and implemented in a greater number of cases.
- ▶ We may provide increased challenge of aspects of how you derive your accounting estimates. For example, as well as undertaking procedures to determine whether there is evidence which supports the judgments made by management, we may also consider whether there is evidence which could contradict them.
- ▶ We may make more focussed requests for evidence or carry out more targeted procedures relating to components of accounting estimates. This might include the methods or models used, assumptions and data chosen or how disclosures (for instance on the level of uncertainty in an estimate) have been made, depending on our assessment of where the inherent risk lies.
- ▶ You may wish to consider retaining experts to assist with related work. You may also consider documenting key judgements and decisions in anticipation of auditor requests, to facilitate more efficient and effective discussions with the audit team.
- ▶ We may ask for new or changed management representations compared to prior years.



03

Value for Money Risks





Value for Money

PCC/CC responsibilities for value for money

The PCC/CC is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

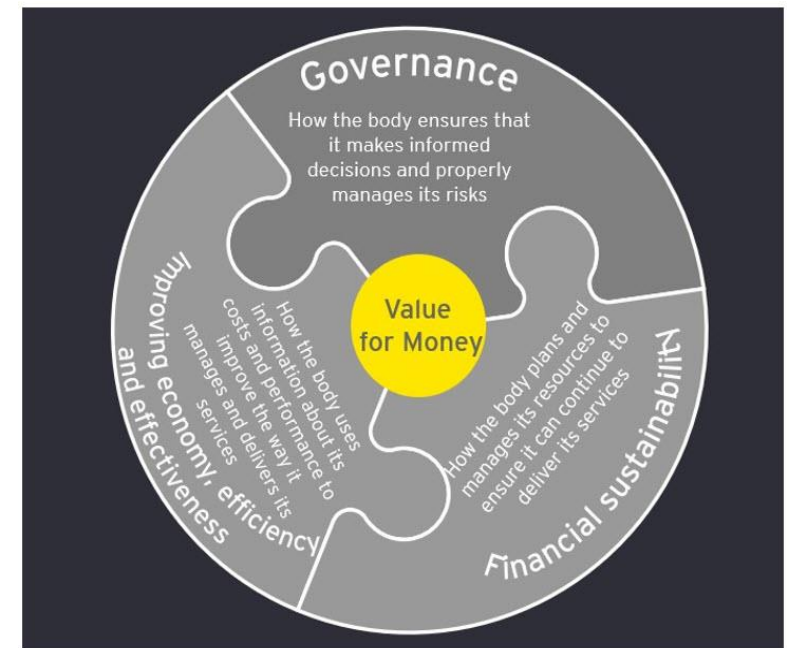
As part of the material published with the financial statements, the PCC/CC is required to bring together commentary on the governance framework and how this has operated during the period in a governance statement. In preparing the governance statement, the PCC/CC tailors the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on arrangements for securing value for money from the use of resources.

Auditor responsibilities

Under the NAO Code of Audit Practice we are required to consider whether the PCC/CC have put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. The Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the PCC/CC a commentary against specified reporting criteria (see below) on the arrangements the PCC/CC has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

- ▶ Financial sustainability - How the PCC/CC plan and manage their resources to ensure it can continue to deliver its services.
- ▶ Governance - How the PCC/CC ensures that they makes informed decisions and properly manages its risks.
- ▶ Improving economy, efficiency and effectiveness - How the PCC/CC use information about their costs and performance to improve the way it manages and delivers its services.





Planning and identifying risks of significant weakness in VFM arrangements

The NAO's guidance notes requires us to carry out a risk assessment which gathers sufficient evidence to enable us to document our evaluation of the PCC/CC's arrangements, in order to enable us to draft a commentary under the three reporting criteria. This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.

In considering the PCC/CC's arrangements, we are required to consider:

- ▶ The PCC/CC's governance statement;
- ▶ Evidence that the PCC/CC's arrangements were in place during the reporting period;
- ▶ Evidence obtained from our work on the accounts;
- ▶ The work of inspectorates and other bodies; and
- ▶ Any other evidence source that we regards as necessary to facilitate the performance of our statutory duties.

We then consider whether there is evidence to suggest that there are significant weaknesses in arrangements. The NAO's guidance is clear that the assessment of what constitutes a significant weakness and the amount of additional audit work required to adequately respond to the risk of a significant weakness in arrangements is a matter of professional judgement. However, the NAO states that a weakness may be said to be significant if it:

- ▶ Exposes - or could reasonably be expected to expose - the PCC/CC's to significant financial loss or risk;
- ▶ Leads to - or could reasonably be expected to lead to - significant impact on the quality or effectiveness of service or on the PCC/CC's reputation;
- ▶ Leads to - or could reasonably be expected to lead to - unlawful actions; or
- ▶ Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

We should also be informed by a consideration of:

- ▶ The magnitude of the issue in relation to the size of the PCC/CC;
- ▶ Financial consequences in comparison to, for example, levels of income or expenditure, levels of reserves (where applicable), or impact on budgets or cashflow forecasts;
- ▶ The impact of the weakness on the PCC/CC's reported performance;
- ▶ Whether the issue has been identified by the PCC/CC's own internal arrangements and what corrective action has been taken or planned;
- ▶ Whether any legal judgements have been made including judicial review;
- ▶ Whether there has been any intervention by a regulator or Secretary of State;
- ▶ Whether the weakness could be considered significant when assessed against the nature, visibility or sensitivity of the issue;
- ▶ The impact on delivery of services to local taxpayers; and
- ▶ The length of time the PCC/CC has had to respond to the issue.



Responding to identified risks of significant weakness

Where our planning work has identified a risk of significant weakness, the NAO's guidance requires us to consider what additional evidence is needed to determine whether there is a significant weakness in arrangements and undertake additional procedures as necessary, including where appropriate, challenge of management's assumptions. We are required to report our planned procedures to the Joint Audit, Risk and Assurance Committee.

Reporting on VFM

Where we are not satisfied that the PCC/CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources the Code requires that we should refer to this by exception in the audit report on the financial statements.

In addition, the Code requires us to include the commentary on arrangements in the Auditor's Annual Report. The Code states that the commentary should be clear, readily understandable and highlight any issues we wish to draw to the PCC/CC's attention or the wider public. This should include details of any recommendations arising from the audit and follow-up of recommendations issued previously, along with our view as to whether they have been implemented satisfactorily.

Status of our 2021/22 VFM planning

We have yet to complete our detailed VFM planning. However, one area of focus will be on the arrangements that the PCC/CC has in place in relation to financial sustainability - including the impact of Covid-19 on the medium term financial planning.

We will update the next Joint Audit, Risk and Assurance Committee meeting on the outcome of our VFM planning and our planned response to any additional identified risks of significant weaknesses in arrangements.



04

Audit materiality



Audit materiality

Materiality

For planning purposes, materiality for 2021/22 has been set out at £5.10 million and £9.05 million for PCC and CC respectively. The Group materiality is set at £9.33 million.

	Group	PCC	CC
Materiality basis	2% of the prior year's gross expenditure on provisions of services	2% of prior year assets	2% of the prior year's gross expenditure on provisions of services
Planning materiality	£6.75 million	£2.20 million	£6.39 million
Performance materiality	£5.06 million	£1.65 million	£4.79 million
Audit differences	£337,000	£110,000	£319,000

Materiality will be reassessed throughout the audit process. The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all the circumstances that might ultimately influence our judgement. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the financial statements, including the total effect of any audit misstatements, and our evaluation of materiality at that date.

We have provided supplemental information about audit materiality in Appendix C.

We request that the PCC and CC confirm their understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality - the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality - the amount we use to determine the extent of our audit procedures. We have set performance materiality at 75% of planning materiality, which is consistent with the prior year.

Audit difference threshold - we propose that misstatements identified below this threshold are deemed clearly trivial. The same threshold for misstatements is used for component reporting. We will report to you all uncorrected misstatements over this amount relating to the comprehensive income and expenditure statement, balance sheet and the police pension fund financial statements that have an effect on income or that relate to other comprehensive income.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of Joint Audit, Risk and Assurance Committee, or are important from a qualitative perspective.

Specific materiality - We can set a lower materiality for specific accounts disclosure e.g. remuneration disclosures, related party transactions and exit packages which reflects our understanding that an amount less than our materiality would influence the economic decisions of users of the financial statements in relation to this.



05

Scope of our audit



Our Audit Process and Strategy

Objective and Scope of our Audit scoping

Under the Code of Audit Practice, our principal objectives are to undertake work to support the provision of our audit report to the audited body and to satisfy ourselves that the audited body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue an audit report that covers:

1. Financial statement audit

Our opinion on the financial statements:

- ▶ whether the financial statements give a true and fair view of the financial position of the audited body and its expenditure and income for the period in question; and
- ▶ whether the financial statements have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other direction.

Our opinion on other matters:

- ▶ whether other information published together with the audited financial statements is consistent with the financial statements; and
- ▶ where required, whether the part of the remuneration report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework.

2. Arrangements for securing economy, efficiency and effectiveness (value for money)

As outlined in Section 03, we are required to consider whether the PCC and CC have put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources and report a commentary on those arrangements.

Audit Process Overview

Our audit involves:

- ▶ Identifying and understanding the key processes and internal controls; and
- ▶ Substantive tests of detail of transactions and amounts.

For 2021/22 we plan to follow a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

Analytics:

We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- ▶ Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- ▶ Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Audit Committee.

Internal audit:

We will review Internal Audit plans and the results of their work. We will reflect the findings from these reports, together with reports from any other work completed in the year, in our ongoing assessment, where they raise issues that could have an impact on the overall control environment or financial statements.

Scoping the group audit

Group scoping

Our audit strategy for performing an audit of an entity with multiple locations is risk based. We identify components as:

- 1. Significant components:** A component is significant when it is likely to include risks of material misstatement of the group financial statements, either because of its relative financial size to the group (quantitative criteria), or because of its specific nature or circumstances (qualitative criteria). We generally assign significant components a full or specific scope given their importance to the financial statements.
- 2. Not significant components:** The number of additional components and extent of procedures performed depended primarily on: evidence from significant components, the effectiveness of group wide controls and the results of analytical procedures.

Our preliminary audit scoping has identified 3 significant components and 0 non-significant components.

Scoping by entity and scope definitions

2 Full scope: locations where a full audit is performed to the materiality levels assigned by the Group audit team for purposes of the consolidated audit. Procedures performed at full scope locations support an interoffice conclusion on the reporting package. These may not be sufficient to issue a stand-alone audit opinion on the local statutory financial statements because of the materiality used and any additional procedures required to comply with local laws and regulations. This scope is relevant to the PCC and CC as single entities.

1 Specific scope: locations where the audit is limited to specific accounts or disclosures identified by the Group audit team based on the size and/or risk profile of those accounts. This scope is relevant to DFPF LLP.

Group audit team involvement in component audits

Auditing standards require us to be involved in the work of our component teams.

The DFPF LLP financial statements are currently not subject to audit. Therefore, we will be required to undertake procedures on the balances and disclosures associated with the LLP to ensure that the group financial statements are not materially misstated.



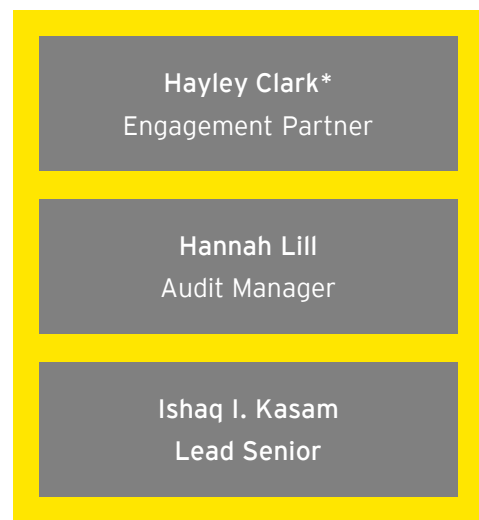
06

Audit team



Audit team

Audit team structure:



* Key Audit Partner

Hayley Clark is the Audit Engagement Partner will sign the opinions on the financial statements. Hannah Lill and Ishaq I. Kasam will have responsibility for all operational matters and for the day to day management and delivery of the external audit service.

Use of specialists

- ▶ Our approach to the involvement of specialists, and the use of their work.

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Valuation of Land and Buildings	EY Valuations Team will be utilised where any specific risks or issues are identified that require further consultation.
Pensions disclosure	EY Pensions Advisory, PwC (Consulting Actuary to the National Audit Office) who will review the work of Hymans Robertson, the actuaries to the Derbyshire Pension Fund, and the Police Pension Scheme actuary, Government Actuarial Department (GAD)
Pension Fund	PwC are commissioned by the NAO to undertake a review of Local Government Actuaries EY Pensions team perform a rollforward review as required under ISA540 and review the work performed by PwC

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

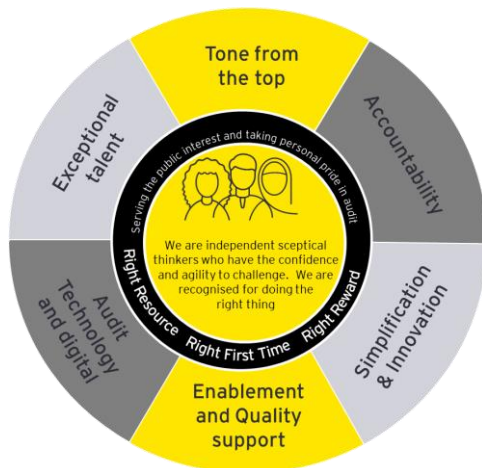
We also consider the work performed by the specialist in light of our knowledge of the PCC and CC's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- ▶ Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- ▶ Assess the reasonableness of the assumptions and methods used;
- ▶ Consider the appropriateness of the timing of when the specialist carried out the work; and
- ▶ Assess whether the substance of the specialist's findings are properly reflected in the financial statements.

Developing the right Audit Culture



In July 2021, EY established a UK Audit Board (UKAB) with a majority of independent Audit Non-Executives (ANEs). The UKAB will support our focus on delivering high-quality audits by strengthening governance and oversight over the culture of the audit business. This focus is critical given that audit quality starts with having the right culture embedded in the business.

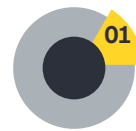


Our audit culture is the cement that binds together the building blocks and foundation of our audit strategy. We have been thoughtful in articulating a culture that is right for us: one that recognises we are part of a wider, global firm and is clear about whose interests our audits serve.

There are three elements underpinning our culture:

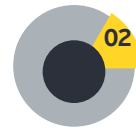
1. Our people are focused on a **common purpose**. It is vital we foster and nurture the values, attitudes and behaviours that lead our people to do the right thing.
2. The essential attributes of our audit business are:
 - ▶ **Right resources** – We team with competent people, investing in audit technology, methodology and support
 - ▶ **Right first time** – Our teams execute and review their work, consulting where required to meet the required standard
 - ▶ **Right reward** – We align our reward and recognition to reinforce the right behaviours

3. The six pillars of **Sustainable Audit Quality** are implemented.



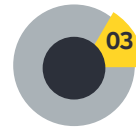
Tone at the top

The internal and external messages sent by EY leadership, including audit partners, set a clear tone at the top - they establish and encourage a commitment to audit quality



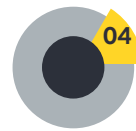
Exceptional talent

Specific initiatives support EY auditors in devoting time to perform quality work, including recruitment, retention, development and workload management



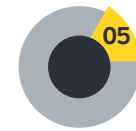
Accountability

The systems and processes in place help EY people take responsibility for carrying out high-quality work at all times, including their reward and recognition



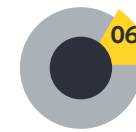
Audit technology and digital

The EY Digital Audit is evolving to set the standard for the digital-first way of approaching audit, combining leading-edge digital tools, stakeholder focus and a commitment to quality



Simplification and innovation

We are simplifying and standardising the approach used by EY auditors and embracing emerging technologies to improve the quality, consistency and efficiency of the audit



Enablement and quality support

How EY teams are internally supported to manage their responsibility to provide high audit quality

A critical part of this culture is that our people are **encouraged and empowered to challenge and exercise professional scepticism** across all our audits. However, we recognise that creating a culture requires more than just words from leaders. It has to be reflected in the lived experience of all our people each and every day enabling them to challenge themselves and the companies we audit.

Each year we complete an audit quality culture assessment to obtain feedback from our people on the values and behaviours they experience, and those they consider to be fundamental to our audit quality culture of the future. We action points that arise to ensure our culture continues to evolve appropriately.

2021 Audit Culture Survey result

A cultural health score of 78% (73%) was achieved for our UK Audit Business

We bring our culture alive by investing in three priority workstreams:

- Audit Culture with a focus on professional scepticism
- Adopting the digital audit
- Standardisation

This investment has led to a number of successful outputs covering training, tools, techniques and additional sources. Specific highlights include:

- Audit Purpose Barometer
- Active Scepticism Framework
- Increased access to external sector forecasts
- Forensic risk assessment pilots
- Refreshed PLOT training and support materials, including embedding in new hire and trainee courses
- Digital audit training for all ranks
- Increased hot file reviews and improved escalation processes
- New work programmes issued on auditing going concern, climate, impairment, expected credit losses, cashflow statements and conducting effective group oversight
- Development of bite size, available on demand, task specific tutorial videos

“A series of company collapses linked to unhealthy cultures....have demonstrated why cultivating a healthy culture, underpinned by the right tone from the top, is fundamental to business success.”

Sir John Thompson
Chief Executive of the FRC



07

Audit timeline





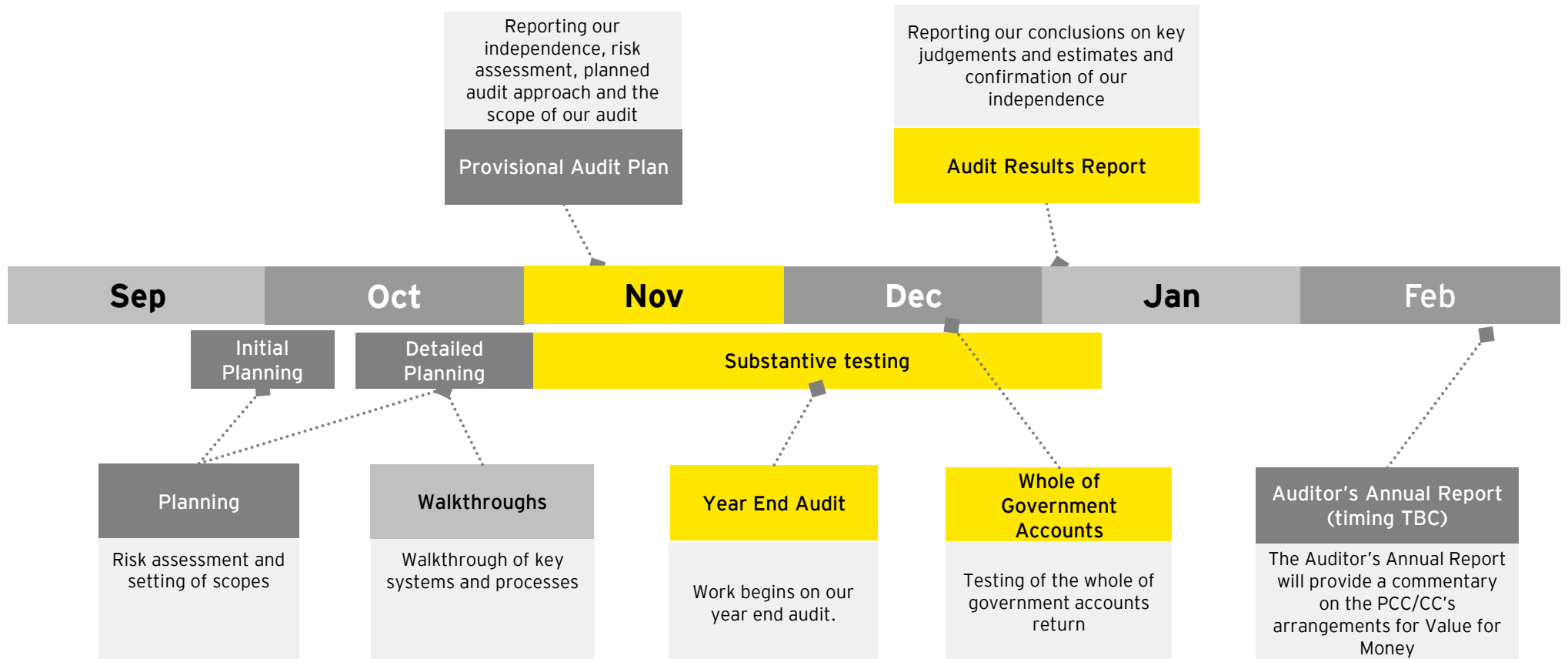
Audit timeline

Timetable of communication and deliverables

Timeline

Below is an indicative timetable showing the key stages of the audit and the deliverables which we are currently discussing with officers to provide to you through the audit cycle in 2021/22.

From time to time matters may arise that require immediate communication with the PCC and CC and we will discuss them with the PCC and CC and senior management as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.





08

Independence



Introduction

The FRC Ethical Standard and ISA (UK) 260 “Communication of audit matters with those charged with governance”, requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage	Final stage
<ul style="list-style-type: none"> ▶ The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between you, your affiliates and directors and us; ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review; ▶ The overall assessment of threats and safeguards; ▶ Information about the general policies and process within EY to maintain objectivity and independence. 	<ul style="list-style-type: none"> ▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed; ▶ Details of non-audit/additional services provided and the fees charged in relation thereto; ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us; ▶ Details of any non-audit/additional services to a UK PIE audit client where there are differences of professional opinion concerning the engagement between the Ethics Partner and Engagement Partner and where the final conclusion differs from the professional opinion of the Ethics Partner ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy; ▶ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence; and ▶ An opportunity to discuss auditor independence issues.

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

Independence (continued)

Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Hayley Clark, your audit engagement partner and the audit engagement team have not been compromised.

Self interest threats

A self interest threat arises when EY has financial or other interests in the PCC, Group and CC. Examples include where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake those permitted non-audit/additional services set out in Section 5.40 of the FRC Ethical Standard 2019 (FRC ES), and we will comply with the policies that you have approved.

None of the services are prohibited under the FRC's ES and the services have been approved in accordance with your policy on pre-approval. In addition, when the ratio of non-audit fees to audit fees exceeds 1:1, we are required to discuss this with our Ethics Partner, as set out by the FRC ES, and if necessary agree additional safeguards or not accept the non-audit engagement. We will also discuss this with you. For accounting period ended 31 March 2022 non-audit fees subject to the fee cap cannot exceed 70% of the average audit fees for the past three years. At the time of writing, no non-audit services have been undertaken, therefore the current ratio of non-audit fees to audit fees is zero. No additional safeguards are required.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

There are no other self interest threats at the date of this report.

Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements. There are no self review threats at the date of this report.

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the PCC and CC. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work. There are no management threats at the date of this report.

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise. There are no other threats at the date of this report.



Other communications

EY Transparency Report 2021

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2021: https://www.ey.com/en_uk/about-us/transparency-report-2021



09

Appendices



Appendix A

Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Housing, Communities and Local Government. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

Audit fees

As part of our reporting on our independence, we set out below a summary of the fees you have paid us in the year ended 31 March 2021.

We confirm that we have not undertaken any non-audit work.

Description	Draft Fee 2021/22 £	Draft Fee 2020/21 £
Audit Fee - Code work - Scale fee (1)	35,447	35,447
Audit Fee - Code work - Scale fee variation (2)	TBC	TBC
Total Audit Fee - Code work (3)	TBC	TBC
Total non-audit services	Nil	Nil

1) Scale fee is split between the PCC (£23,897) and CC (£11,550).

2) We have identified and reported areas where additional audit work has been required over and above the level of the scale fee previously set which corresponded to the risks set out in our audit plan and the implications of operating using a lower level of materiality. The identified areas are:

- Group Accounts;
- Collaborative arrangements;
- PPE valuations (use of specialists) & other estimates;
- PFI;
- Minimum Revenue Provision (MRP);
- Pensions valuations; and
- Value for Money.

We will discuss these additional costs with management and provided indicative fee levels for each of these areas. We will report the final levels to you upon conclusion of our work and agreement with management.

PSAA have released a communication (August 2021) on 2020/21 external audit fees. This includes a minimum £6,000 - £11,000 in relation to additional VFM requirements and a minimum of £2,500 in relation to additional procedures required in relation to ISA 540 (Auditing accounting estimates).





All scale fee variations are subject to approval from PSAA Ltd.

3) As per the Redmond Report, local government external audit fees have not kept pace with regulatory change. We believe that changes in the work required to address professional and regulatory requirements and scope changes associated with the risk of the organisation mean that the scale fee for the Group should more realistically be set at a level of £93k. The scale fee is set by PSAA Limited.

Appendix B




Required communications with the Joint Audit, Risk and Assurance Committee

We have detailed the communications that we must provide to the Joint Audit, Risk and Assurance Committee.

		 Our Reporting to you
Required communications	 What is reported?	  When and where
Terms of engagement	Confirmation by the PCC and CC of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team	Audit Plan - November 2022
Significant findings from the audit	<ul style="list-style-type: none"> ▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▶ Significant difficulties, if any, encountered during the audit ▶ Significant matters, if any, arising from the audit that were discussed with management ▶ Written representations that we are seeking ▶ Expected modifications to the audit report ▶ Other matters if any, significant to the oversight of the financial reporting process 	Audit Results Report - planned January 2023





Appendix B

Required communications with the Joint Audit, Risk and Assurance Committee (continued)

		Our Reporting to you
Required communications	 What is reported?	  When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> ▶ Whether the events or conditions constitute a material uncertainty ▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▶ The adequacy of related disclosures in the financial statements 	Audit Results Report - planned January 2023
Misstatements	<ul style="list-style-type: none"> ▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation ▶ The effect of uncorrected misstatements related to prior periods ▶ A request that any uncorrected misstatement be corrected ▶ Corrected misstatements that are significant ▶ Material misstatements corrected by management 	Audit Results Report - planned January 2023
Subsequent events	<ul style="list-style-type: none"> ▶ Enquiries of the audit committee where appropriate regarding whether any subsequent events have occurred that might affect the financial statements 	Audit Results Report - planned January 2023
Fraud	<ul style="list-style-type: none"> ▶ Enquiries of the PCC and CC to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity ▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist ▶ A discussion of any other matters related to fraud 	Audit Results Report - planned January 2023
Related parties	<ul style="list-style-type: none"> ▶ Significant matters arising during the audit in connection with the entity's related parties including, when applicable: ▶ Non-disclosure by management ▶ Inappropriate authorisation and approval of transactions ▶ Disagreement over disclosures ▶ Non-compliance with laws and regulations ▶ Difficulty in identifying the party that ultimately controls the entity 	Audit Results Report - planned January 2023




Appendix B

Required communications with the Joint Audit, Risk and Assurance Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	  When and where
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> ▶ The principal threats ▶ Safeguards adopted and their effectiveness ▶ An overall assessment of threats and safeguards ▶ Information about the general policies and process within the firm to maintain objectivity and independence 	<p>Audit Plan - November 2022</p> <p>Audit Results Report - planned January 2023</p>
External confirmations	<ul style="list-style-type: none"> ▶ Management's refusal for us to request confirmations ▶ Inability to obtain relevant and reliable audit evidence from other procedures 	Audit Results Report - planned January 2023
Consideration of laws and regulations	<ul style="list-style-type: none"> ▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off ▶ Enquiry of the PCC and CC into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the PCC and CC may be aware of 	Audit Results Report - planned January 2023
Internal controls	<ul style="list-style-type: none"> ▶ Significant deficiencies in internal controls identified during the audit 	Audit Results Report - planned January 2023
Group audits	<ul style="list-style-type: none"> ▶ An overview of the type of work to be performed on the financial information of the components ▶ An overview of the nature of the group audit team's planned involvement in the work to be performed by the component auditors on the financial information of significant components ▶ Instances where the group audit team's evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor's work ▶ Any limitations on the group audit, for example, where the group engagement team's access to information may have been restricted ▶ Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls or others where the fraud resulted in a material misstatement of the group financial statements 	<p>Audit Plan - November 2022</p> <p>Audit Results Report - planned January 2023</p>

Appendix B

Required communications with the Joint Audit, Risk and Assurance Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Representations	Written representations we are requesting from management and/or those charged with governance	Audit Results Report - planned January 2023
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit Results Report - planned January 2023
Auditors report	<ul style="list-style-type: none"> ▶ Key audit matters that we will include in our auditor's report ▶ Any circumstances identified that affect the form and content of our auditor's report 	Audit Results Report - planned January 2023

Additional audit information

Objective of our audit

Our objective is to form an opinion on the group's consolidated financial statements under International Standards on Auditing (UK) as prepared by you in accordance with International Financial Reporting Standards as adopted by the EU, and as interpreted and adapted by the Code of Audit Practice.

Our responsibilities in relation to the financial statement audit are set out in the formal terms of engagement between the PSAA's appointed auditors and audited bodies. We are responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Audit Committee. The audit does not relieve the PCC, CC, management or the Joint Audit, Risk and Assurance Committee of their responsibilities.

Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Our responsibilities required by auditing standards

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting.
- ▶ Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, including the board's statement that the annual report is fair, balanced and understandable, the Audit Committee reporting appropriately addresses matters communicated by us to the Joint Audit, Risk and Assurance Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and
- ▶ Maintaining auditor independence.

Additional audit information (continued)

Other required procedures during the course of the audit (continued)

Procedures required by the Audit Code	<ul style="list-style-type: none"> ▶ Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance Statement. ▶ Examining and reporting on the consistency of consolidation schedules or returns with the PCC/CC's audited financial statements for the relevant reporting period
Other procedures	<ul style="list-style-type: none"> ▶ We are required to discharge our statutory duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice

We have included in Appendix B a list of matters that we are required to communicate to you under professional standards.

Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines:

- ▶ The locations at which we conduct audit procedures to support the opinion given on the Group financial statements; and
- ▶ The level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

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ED None

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JARAC – INTERNAL AUDIT RECOMMENDATION MONITORING

Recommendation	Responsible party	Timescale	Update
November 2021			
<p>Complaints Management –</p> <p>Local Handling - Regular contact</p> <p><i>Observation:</i> The statutory guidance states that complainants should be updated every 28 days. Moreover, when an outcome assessment letter is provided it should include a response to all allegations within the complaint. We reviewed 10 complaints resolved through local handling and identified:</p> <ul style="list-style-type: none"> - One complaint received on the 29th October 2020, and initial contact was made on 2nd November. The complainant was spoken to on the phone on the 30th November 2020, but the complainant was next contacted on 	Jed Keen	<p>Original completion date: Feb 2022</p> <p style="background-color: yellow;">Proposed completion</p>	<p>Three identified complaints been reviewed and currently identifying any issues that could impact on ability to adhere to statutory guidance when handling complaints and keeping complainants updated and ensuring solutions are put into place. The delay in updating the complainant on the identified case has been identified as a delay in the administrative process.</p> <p>Processes in place to adhere to the 28 day update</p> <p>(*) Complaints administration send out reminder every 28-days to all Divisional allocated investigating officers of Local Complaints, reminding them of the requirement to</p>

<p>the 19th January 2021 by letter, a period of 51 days later.</p> <p>From a review of the outcome assessment letters sent to complainants we identified for two complaints that all the allegations raised within their complaint were not included within the outcome letter.</p> <p><i>Potential Risk:</i> The Force does not comply with the statutory guidance when handling</p>			<p>update their complainant.</p> <p>(*) Administration processes have been reviewed and where an identified update is required to comply with the 28-day guidance during administrative processes, an update letter to the complainant will be sent to comply with the 28 day update requirement.</p> <p>Reviewed of outcome assessment letters of two identified cases and will ensure a consistent approach is taken and that conclusions to all allegations recorded are included in the correspondence sent to the</p>
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March 2022

<p>Fleet Management Strategy</p> <p>The force should ensure that the fleet management strategy is updated and approved at the earliest possible</p>	<p>Andrew Fowler</p>	<p>Original completion date: July 2022</p> <p>Revised completion date due to incompleteness: January 2023</p>	<p>This is a priority for updating following changes within the Fleet Management Structure and to reflect the future long term operational requirements of the</p>
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<p>opportunity and aligned with the current short/medium and long-term objectives of the Force. An implementation plan should also be developed for the strategy setting out how the objectives of the strategy will be achieved.</p>			<p>Force, technical developments and national fleet procurement strategies.</p> <p>July 2022: A fleet strategy was created by the previous fleet manager and the management of the fleet is being undertaken according to that strategy. It is worth reviewing this later in the year due to the everchanging vehicle industry and the wider supply chain.</p> <p>October 2022: Andrew Fowler started in the role of Fleet Manager in May 2022 and as of yet has not worked on or progressed the fleet management strategy so any associated updates will have to be delayed.</p>
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<p>4.2 Vehicle Logbooks/Weekly Checklists</p> <p>Drivers should be reminded to promptly request a replacement where the logbook is missing/complete and record all damage in the log book as soon as it occurs. Drivers should be reminded to complete checklists on a weekly basis.</p> <p>The Fleet Team should undertake unannounced visits in order to confirm compliance with vehicle logbook/checklist procedures.</p>		<p>Original completion date: July 2022</p> <p>Revised completion date due to incompleteness : January 2023</p> <p>Proposed extension of delayed delivery date : April 2023.</p>	<p>Scheduled reminders to commence Feb 2022. Periodic visits to commence April 2022. Digital solution is already work in progress. Fleet Manager and Head of Strategic Assets.</p> <p>Telematics project is about to be signed off so installation of hardware will begin which will enable removal of logbooks from vehicles. To be discussed and signed off by senior leadership team.</p> <p>Update November 2022: Due to reduced staff within the fleet team no visits have taken place to check the compliance of the vehicle log books. However, as part of the new Telematics project currently underway the future intention of the fleet manager is to remove the physical logbooks within any vehicle fitted with telematics. Drivers are still reminded to complete the logbooks until a time that the telematics project completes the</p>
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			<p>initial hardware installation phase and the system becomes live. Estimated time April 2023.</p>
<p>4.4 Performance Information</p> <p>The force should obtain performance information reports on a more regular basis such as monthly or quarterly from Derbyshire County Council. Performance information reports should then be presented to the Transport Steering Group either on a regular basis or by exception.</p>		<p>Original completion date: July 2022.</p> <p>Revised completion date due to incompleteness: January 2023</p>	<p>Daily monitoring of vehicle availability is currently being undertaken by the Fleet Technical Officer. The immediate issue of timely reporting will be rectified now that DCC have resolved a number of system reporting issues. The vehicle maintenance contract specification is also currently under review pending a re-tendering procurement process in 2022 and therefore the recommendations for more frequent and robust performance reporting will be included within this. The performance reporting will also be included as an agenda item at the Transport Steering Group meetings chaired by the Director of Finance and</p>

Business Services.

The transport team at HQ have access to the DCC fleet management system, Webfleet, so we can monitor the vehicles that are off road or are due to be serviced and maintained. In regard to the performance reporting I have yet to see any reporting but this will be fed back to the management team at DCC to be discussed at the next review meeting.

Update November 2022: Again, due to the reduce number of staff within the fleet team the regular information reports have not been reviewed on a regular basis with Derbyshire County Council. The performance of the DCC has been reviewed once since the new fleet manager has taken over and as part of the contract renewal review Derbyshire Police will be looking to extend the current contract pending continued service level agreements are adhered to.

4.5 Budget Monitoring

Representatives from Finance should attend the quarterly Transport Steering Group in order to inform management of the current budgetary position. Fleet management should meet with finance on a regular and formal basis to discuss the budget.

To commence from: April 2022

Proposed completion as representatives from Finance have attended the steering group meeting.

Reps from finance to attend all future Transport Steering Group meetings to cover both revenue and capital expenditure and standing agenda item at all meetings. Quarterly meeting to be scheduled with the Fleet Management and finance to carry out detailed review on expenditure and commitments.

The next budget monitoring meeting is on 20 July and this will be a formal review of the fleet budget. This will also be a regular meeting between fleet and finance outside of the Transport Steering group.

Update November 2022: Meetings with both revenue and capital finance representatives have taken place over the past 6 weeks and regular on-going meetings have been scheduled in for the remainder of this financial year. The next Transport Steering Group meeting

			is on the 17 th October 2022 and representatives from finance are attending.
July 2022			
<p>4.1 Procurement Policies & Procedures</p> <p>All out of date policy, procedure and guidance documents should be updated to reflect current practice. They should then be reviewed on an annual basis and updated as needed. Policy, procedure, and guidance documents should include a document control section detailing at minimum the person responsible for the document, the date last reviewed and the date of the next review.</p>	Rob Atkinson	Original completion date: December 2022	<p>September 2022: Assurance that this is underway was provided to Barry Mellor during meeting with Rob Atkinson and Simon Allsop.</p> <p>October 2022: Example documentation is being gathered from other Police forces, local government and NHS procurement colleagues. EMPLS providing support to ensure content complies with requirements.</p>

<p>4.2 Contracts Finder – Find a Tender</p> <p>Awarded contracts over the value of £25,000 should be published on Contracts Finder and the Find a Tender service where required. Where the exact value of a potential contract is not known, there should be a consideration of whether the value is likely to exceed £25,000 which would therefore require publishing on Contracts Finder. Guidance should be produced for staff using procurement checklists to ensure that they use the correct template.</p>	<p>Rob Atkinson</p>	<p>To commence from: July 2022</p>	<p>September 2022: A review of the processes and requirements took place with procurement staff to emphasize the importance of following the compliant requirements. New staff that have joined since these errors are being trained using the new electronic checklist process to eliminate potential manual inputting errors.</p> <p>November 2022: Award notice for DP0432 published on contracts finder 29/03/2022 and DP0319 12/01/2022</p>
<p>4.3 Contracts Register</p> <p>The contract register should be sample checked on a regular basis to ensure that it contains accurate information. Contracts should be promptly published in the contracts register where there is a requirement to do so. The contracts</p>	<p>Rob Atkinson</p>	<p>To commence from: July 2022</p>	<p>September 2022: Previously a copy of the contracts requester was provided to another internal department to assist with their requirements. This department then had the responsibility for ensuring the contracts list was sent for publishing on the website. Due to key personnel have left the business this process has fallen down. Procurement</p>

<p>register should be published on a quarterly basis.</p>			<p>will now publish the contracts list to the website to ensure compliancy.</p> <p>November 2022 : The contracts register is reviewed each month by the procurement team. The register is then published on the Force and PCC website. This process of publication is now being managed by the Procurement team as previously we had relied on another team to forward on the information, this stage has been removed as staff had left post and this process had not continued.</p>
<p>4.4 Contract Management</p> <p>The Contract Management Policy should be updated to specify the exact circumstances where contract management / monitoring is required and how it should be documented. Procurement should have access to contract management related documentation in order to support the monitoring of contract performance.</p>	<p>Rob Atkinson</p>	<p>Original completion date: December 2022</p>	<p>September 2022: Work is on-going to update all procurement documentation including the Contract Management Policy. We have also now successfully recruited a Contracts and Engagement Officer to support the Force and OPCC with regards to contract management delivery and training.</p> <p>November 2022: This post is still vacant; the vacancy has been advertised again as the person offered the post decided not to accept. Alongside the other</p>

			documentation being updated the Contract Management policy and processes will be upgraded when this vacant post is filled successfully.
<p>4.5 Contractor Performance /KPIs</p> <p>The Force should consider developing a range of standard KPI / performance indicators for contractors to report contract performance against, which may differ depending on the type of contract. Standard KPI / performance indicators should be detailed in contractual documents and agreements, such as the ITT and contract itself.</p>	Rob Atkinson	To commence from: July 2022	<p>September 2022: As part of the on-going work to update all procurement documents and policies, we will also be updating and expanding the standard KPI's.</p> <p>November 2022: Production of a standard range of KPI's will be completed along with the documentation updating referred to at 4.1 Procurement Policies & Procedures.</p>

<p>4.6 Purchase orders/Requisitions</p> <p>It should be ensured that: • Orders / requisitions are raised, and the appropriate requisition form used as required. • Procurement & Finance should align their processes to allow Procurement to have oversight of payments to ensure that the appropriate procurement process has been followed.</p>	<p>Rob Atkinson</p>	<p>Original completion date: December 2022</p>	<p>September 2022: A review of the finance/ordering process is to be carried out to close any gaps that occur in the purchase order process to ensure compliance with force financial regulations.</p> <p>November 2022: – All purchase requisitions sent to finance for processing between £5,000 and £25,000 are sent to Procurement for authorisation if they do not include relevant supporting information, for example 3 quotes or contract reference number. Anything above £25,000 is sent to Procurement to ensure that a live contract is in place. These steps are intended to capture any potential off contract spend.</p> <p>Quarterly Procurement also run an aggregated spend report, again intended to capture potential off contract spend of lower regular values.</p>
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<p>4.1 Procedure Documentation</p> <p>The Force should ensure that procedure notes are effectively communicated to all staff and are accessible.</p>	<p>Simon Allsop</p>	<p>Original completion date: January 2023</p> <p>Proposed Completion</p>	<p>October 2022: Guidance and procedure notes are held on the system and all Stores staff have been reminded of the procedures and are familiarised with the processes.</p>
<p>4.3 Stock Takes and Levels</p> <p>The Force to implement a stock take schedule, ideally to align with the financial year end, to assist in financial reporting and stock control.</p>	<p>Simon Allsop and Jon Peatling</p>	<p>Original completion date: September 2022</p>	<p>October 2022: A new stores system is being implemented to assist with uniform orders that will allow officers and staff to order new and replacement items of uniform through Agresso. The system will provide management information to help with our future ordering requirements (size and quantities) and provide stock quantities and values for stock held.</p>

<p>4.4 Stock Management System</p> <p>The Force should explore the possibility of implementing a stock control system to allow for stock management, monitoring, ordering and reporting.</p>	<p>Simon Allsop and Jon Peatling</p>	<p>Original completion date: December 2022</p>	<p>October 2022: The system is currently in the design stage and is expected to be rolled out for use in a sample of roles from January onwards, with the intention for full implementation from April onwards.</p>
<p>4.5 Storage and Collection of Returned Stock</p> <p>The Force to ensure that items for disposal are collected in a timely manner and to organise the collection of the current stock as a matter of urgency.</p>	<p>Jon Peatling</p>	<p>Proposed completion as returned stock is now collected and disposed of appropriately.</p>	<p>October 2022: Returned stock is now collected on a timely basis and disposed of appropriately.</p>
<p>4.2 Third Part Testing</p> <p>Should the contract with the third party continue a DR test should be performed. Regardless of the contract, testing of DR should be performed on a regular basis.</p>	<p>Sean Barker</p>	<p>Testing schedule being planned by BCSG. Time scale is fluid.</p>	<p>September 2022: We have continued to exercise our plans throughout the year and have a busy few months ahead of us, not only for existing plans but looking ahead with national and international emerging issues. All Business Continuity plans are in date or being worked on with regards to many new projects and changes within force over the last few months and ahead. We have a good relationship</p>

			<p>with our partner agencies and again exercise with them to test not only our plans but all. We now have a new Civil Contingencies Manager within force after the retirement of John Perkins in March this year.</p>
<p>4.3 Third Party Provided services</p> <p>The Force should ensure that where services are hosted externally, either in the cloud, other Forces or third parties, it must be ensured that appropriate disaster recovery and service continuity measures are in place.</p>	<p>Richard Cariss</p>	<p>To commence yearly from: July 2023</p>	<p>October 2022</p> <p>This focuses on two main systems. Niche the records mgt system and the Microsoft solution.</p> <p>For Niche we have a section 22a agreement with Lincs police. Legal will have the latest version of this (it is being updated at present).</p> <p>I have attached the current service reference document that mentions BCP/DR at appendix G.</p> <p>The Microsoft agreement was signed as part of the UK Government agreement (majority of forces have joined this.</p>

<p>4.1 Wellbeing Governance documentation</p> <p>The Unit should update the Wellbeing Board Terms of Reference and Wellbeing Strategy to include details of the roles, responsibilities, risk management processes, decision making processes and reporting arrangements relevant to Wellbeing.</p>	<p>Director of Corporate, Forensic and Technical Services – Andrew Price</p>	<p>Original completion date: May 2022</p>	<p>October 2022</p> <p>Permanent role of EDI/HR Officer recruited, and thematic lead recruited. This will allow for the relevant amendments to ToR and Wellbeing Strategy to be finalised and then appropriately incorporated.</p>
<p>4.2 Use of Implementation Plan</p> <p>The Unit to consider using implementation plans for wellbeing projects to allow tracking of actions, issues and benefits; as well as ensuring appropriate governance structures are in place.</p>	<p>Director of Corporate, Forensic and Technical Services- Andrew Price</p>	<p>Proposed completion</p>	<p>October 2022: Completed via use of projection initiation document.</p>
<p>4.3 Workforce Analysis</p> <p>The Unit should utilise workforce analysis, specifically regarding any required support, Training Needs and HighRisk Business Areas, to identify training and interventions that may be most helpful.</p>	<p>Director of Corporate, Forensic and Technical Services- Andrew Price</p>	<p>Original completion date: May 2022</p>	<p>October 2022: Work ongoing on delivery plan in relation to outcome of previous analysis as per previous recommendation.</p>

<p>4.4 Performance Monitoring Reporting</p> <p>The Unit to utilise data from available systems and external service providers to identify trends related to wellbeing and assess the effectiveness of wellbeing projects and/or actions.</p>	<p>Director of Corporate, Forensic and Technical Services- Andrew Price</p>	<p>Original completion date: May 2022</p>	<p>October 2022: Work is ongoing as per previous update with an Extended Team working on it. Forms part of the ongoing work plan for this team within EMSOU.</p>
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September 2022

<p>4.1 Exit Interview Procedure</p> <p>Once the review of the exit questionnaire process has been completed, the Exit Interview Policy should be updated and reviewed on a regular basis e.g. annually. As part of this review, the Force should ensure that consideration is given to how exit questionnaire completion rates can be raised. For example:</p> <ul style="list-style-type: none"> • Making it easier for employees to submit the exit questionnaire • Separating the request for an exit questionnaire from the resignation confirmation • Asking resigned staff members why an exit 	<p>Anne McCarthy HR Senior Business Partner</p>	<p>Original completion date: August 2022</p>	<p>November 2022: We have undertaken a lot of work on Exit Interviews this year and have developed a new system for leavers who wish to provide exit information electronically. There is also the option to request a face-to-face interview from someone within the operational department or from a representative from HR. If leavers select this option, there is an automatic email generated to the correct team.</p> <p>The process of completing the questionnaire is now much quicker and slicker. Most questions can be answered through a drop-down box function. It</p>
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questionnaire/interview was not completed

could now be completed in about 3 minutes. Leavers are no longer confined to completing the questionnaire on a force device and so it can be undertaken at home, and more importantly once the leaver has left the organisation and/or has left immediately due to sickness etc. This might feel safer for some leavers. We produced a new leavers letter that is more engaging and encouraging people to complete feedback. We now send out a second email to remind people to complete the questionnaire which is sent on the last day of service (or sometimes after). However, we do not ask leavers, after they have left, why they didn't complete any feedback/complete the questionnaire. Our last contact is the second invitation and a follow up contact to ask why there has been no take-up is felt that it might not generate a meaningful response but would be an additional admin task. While the request for completing the questionnaire is obviously still linked to the resignation confirmation, there is

also information on our internal comms system about the whole leavers process and a hyperlink to the Exit Questionnaire, where people can see the questions etc even if they have not put in a resignation notice. The leavers form that has to be completed by all leavers also has a link to the exit questionnaire.

There are also benefits to the organisation as previously we could only pull raw unfiltered data from the system, where manual and labour-intensive work had to be taken to create any analysis. The system producing analytical graphs so we can instantly check on key issues such as protected characteristics on leavers etc.

Now this is up and running we are in the process of producing a new Exit Interview Policy. This will be out for consultation at the end of October. It will then go live on Connect and will be

			two years. We will monitor uptake of the questionnaire as part of the process review.
<p>4.1 Business Continuity Test Plans</p> <p>EMSOU should introduce a testing schedule whereby its business continuity plans will undergo regular testing.</p>		<p>Original completion date: October 2022</p> <p>Revised completion date due to staff illness: 30th November 2022</p>	<p>November 2022: This recommendation has not yet been implemented due to staff illness. It is difficult to set a date as the staff member does not have a return date but the aim for completion is the end of November 2023.</p>
<p>4.1 Risk Management Policy</p> <p>EMSOU should review its Risk Management policy and include additional detail to the policy about the process of the allocation of risk owners. The policy should also be updated to clearly state the risk registers that should be in place and how risk registers should be aligned across the unit. In addition, there should be greater detail added to the policy in regard to the process for the escalation of departmental risks.</p>	Andrew Price	<p>Original completion date: September 2022</p> <p>Proposed completion as risk management policy has been updated with the allocation of risk owner's procedure.</p>	<p>November 2022:</p> <p>The Risk Management Policy has now been updated to include the allocation of risk owner's procedure.</p>



Office of the Police & Crime Commissioner
for Derbyshire & Derbyshire Police

Internal Audit Progress Report

Presented to JARAC: 14th November 2022

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Disclaimer

This report (“Report”) was prepared by Mazars LLP at the request of the Derbyshire Police and the Officer of the Police and Crime Commissioner (OPCC) for Derbyshire and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit the Derbyshire Police and the Officer of the Police and Crime Commissioner (OPCC) for Derbyshire and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix A5 of this report for further information about responsibilities, limitations and confidentiality.

01 Summary

The purpose of this report is to update the Joint Audit, Risk & Assurance Committee (JARAC) as to the progress in respect of the Operational Plan for the year ending 31st March 2023, which was considered and approved by the JARAC at its meeting on 30th March 2022.

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.

Internal audit provides the Police and Crime Commissioner and Chief Constable 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.

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.

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.

Our work is delivered in accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Current progress

2022/2023

Since the last update provided to the committee, we are pleased to inform the committee that the final report in respect of Risk Management has been issued and the draft report in respect of Firearms Licensing has also been issued. In addition to this by the time this paper will be presented the draft report in respect of the Core Financials Audit will also have been issued. See Appendix A4 for full details.

The delivery of the agreed 2022/23 Internal Audit Plan is progressing and we are pleased to inform the committee that the Policy & Procedures Audit planned for Q3 is scheduled to take place the last week in November and the Payroll audit is scheduled for December. Moreover, we will be reaching out in the coming weeks to get all dates agreed for the remaining audits in Derbyshire's plan that are scheduled to take place during Q4.

In regard to the 22/23 Collaboration Audit Plan, by the time this paper will be presented the draft reports in regard to the three remaining audits in the plan – EMSOT Closedown, Digital Currency and Performance Management - will also have been issued. See Appendix 3 for full details.

A summary of Derbyshire's Plan is provided in Appendix A1.

03 Performance 22/23

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.

Number	Indicator	Criteria	Performance
1	Annual report provided to the JARAC	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JARAC	As agreed with the Client Officer	Achieved
3	Progress report to the JARAC	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	50% (1/2)
5	Issue of final report	Within 5 working days of agreement of responses.	50% (1/2)
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% (4/4)
9	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" – Very Poor, Poor, Satisfactory, Good, Very Good.	85% average satisfactory or above	-% (-/1)

*See further details below

Performance Continued.

Audit	Date of ToR	Start of Fieldwork	Days ' Notice	Exit meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Receive Comments (15)	Final Report Issued	Time Taken to issue Final (5)
Retention	31-May-22	20-Jun-22	15	06-Jul-22	01-Aug-22	19	09-Aug-22*	7	02-Sep-22	12
Risk Management	21-Jun-22	01-Aug-22	30	12-Sep-22	22-Sep-22	9	26-Oct-22	25	26-Oct-22	0
Core Financial	05-Sep-22	26-Sep-22	16							
Firearms Licensing	04-Aug-22	21-Sep-22	35							

*First Management Comments 9/8, Last 18/8

A1 Plan overview

22-23

Audit area	Fieldwork Date	Draft Report Date	Final Report Date	Target JARAC	Comments
Retention	20-Jun-22	Aug 22	Sept 22	Sept 22	Final Report Issued
Risk Management	01-Aug-22	Sep 22	Oct 22	Nov 22	Final Report Issued
Core Financial	26-Sep-22			Jan 23	Draft Report to be Issued
	21-Sep-22			Nov 22	Draft Report to be Issued
Policy Review & Publication	28-Nov-22			Jan 23	
Payroll	12-Dec-22			Mar 23	
Contract Management (Commissioning)	03-Jan-23			Mar 23	
Procurement & Contract Man Follow Up	10-Jan-23			Mar 23	
Transport Follow Up	16-Jan-23			Mar 23	
Business Continuity	20-Feb-23			Jun 23	
IT – Agile Working	9-Jan-23			Mar 23	

A2 Reporting Definitions

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.
Satisfactory Assurance:	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.
Limited Assurance:	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.
No Assurance:	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.

Recommendation Priority	Description
1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the Organisation to a high degree of unnecessary risk.
2 (Significant)	Recommendations represent significant control weaknesses which expose the Organisation to a moderate degree of unnecessary risk.
3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

A3 Collaboration Internal Audit Plan 22/23

	Forces	Status
EMSOT Closedown	Leics, Lincs, Northants	Draft Reports due to be Issued
EMSLDH Governance	Derby, Leics, Northants, Notts	Final Report Issued
EMSOU - Business Continuity	Five Force	Final Report Issued
EMSOU Risk Management	Five Forces	Final Report Issued
Collaboration Performance Management	Five Forces	Draft Reports due to be Issued
Digital Currency	Five Forces	Draft Reports due to be Issued

A4 Final Reports

Below we provide the final reports issued.



Office of the Police and Crime Commissioner for Derbyshire and
Derbyshire Police

Final Internal Audit Report

Risk Management 22-23

October 2022

Introduction

As part of the Internal Audit Plan for 2022/23 for the Office of the Police and Crime Commissioner for Derbyshire (OPCC) and Derbyshire Police, we have undertaken an audit of the controls and processes in place in respect of Risk Management.

The specific areas that formed part of this review included: Strategy, Policies and Procedures; Roles, Responsibilities and Training; Operational Risk Management; Strategic Risk Management; Scoring and Actions; and Governance.

Audit last completed a review of Risk Management at Derbyshire in June 2019, where a significant level of assurance was provided, with two housekeeping priority recommendations raised.

We engaged with several staff members and officers across the Force and OPCC during the review and are grateful for their assistance during the audit.

Background

For the Office of the Derbyshire Police and Crime Commissioner (OPCC) and Derbyshire Police, risk management is overseen independently for the two corporation soles. The overarching responsibility for risk management within the Force lies with the Chief Constable. The day-to-day administration of risk management in the Force has been delegated to the Head of Corporate Risk. The Police Based upon the scope and objectives of the review outlined within Appendix A1 of this report we have provided a summary of the

& Crime Commissioner (PCC) is responsible for risk management within the OPCC, while also being responsible for ensuring that the Force has adequate risk management arrangements at a statutory level. The day-to-day administration of risk management in the OPCC has been delegated to the Chief Operating Officer.

As separate organisations, risks are identified separately for the OPCC and Derbyshire Police. Strategic risk registers are in place for both the Force and the OPCC which provide an overview of the key risks to the strategic objectives of both organisations. There are also departmental and project risks registers providing an overview of the key risks to departmental performance and project completion.

The Head of Corporate Risk acts as a Single Point of Contact for both strategic and departmental risks and is responsible for advising managers and staff on risk management issues for the Force.

The Force and OPCC uses the KETO software package for the recording and management of risk at Strategic and Departmental levels.

The Force report three times a year to the Risk Management Board, which is chaired by the Deputy Chief Constable, with the OPCC also represented at this Board, with updates regularly provided to the Joint Audit, Risk & Assurance Committee (JARAC).

This audit looked to provide assurance that the Force and OPCC have effective risk management arrangements in place and that they are aligned with best practice.

results of this audit, categorised into each area of the review undertaken.

01. Key Findings

Assurance on adequacy and effectiveness of internal controls for Risk Management	
	Significant Assurance

Priority	Number of Recommendations
1 (Fundamental)	-
2 (Significant)	-
3 (Housekeeping)	1

Performance Dashboard

Based upon the scope and objectives of the review outlined within Appendix A1 of this report we have provided a summary of the results of this audit, categorised into each area of the review undertaken.

Key control area	March 2022	
	Assessment	Level of issue
Strategy, Policies and Procedures		
Risk Management Strategy	Control effective	No issues noted
Roles, Responsibilities and Training		
Strategic Responsibility	Control effective	No issues noted
Operational Responsibilities	Control effective	No issues noted
Appropriate Training	Control effective	No issues noted
Risk Reporting Framework		
Risk Reporting Framework	Control effective	No issues noted
Strategic and Operational Split	Control effective	No issues noted
Operational Risk Management	Control effective	No issues noted
Risk Identification	Control effective	No issues noted
Risk Registers	Control effective, except for	Housekeeping Issue
Project Risks	Control effective	No issues noted

Key control area	March 2022	
	Assessment	Level of issue
Risk Appetite	Control effective	No issues noted
Strategic Risk Management		
Risk Based Decision Making	Control effective	No issues noted
Risk Based Planning	Control effective	No issues noted
Alignment to Strategy Documents	Control effective	No issues noted
Scoring and Actions		
Appropriate Scoring	Control effective	No issues noted
Action Plans	Control effective	No issues noted
Governance		
Reporting and Governance	Control effective	No issues noted

Examples of areas where controls are operating reliably

Strategy, Policies and Procedures

- There is a Risk Management Strategy in place at the Force that clearly outlines the roles, responsibilities and processes underpinning the risk management processes.
- Risk appetite is clearly defined within the Risk Management Strategy, in line with best practice provided from Her Majesty's Treasury (HMT) in the Orange Book and supporting guidance

Roles, Responsibilities and Training

- The Chief Constable and the Police & Crime Commissioner are ultimately accountable for the management of risk within the Force and OPCC respectively.

- Their specific duties are outlined within the Risk Management Strategy, including the PCC's statutory duty for risk management within the OPCC and their responsibility for ensuring that the Force has adequate arrangements in place.
- At the Force the Director of Finance and Business Services has delegated responsibility and chairs the Risk Management Board (RMB) and updating the executive meetings on organisational risks with risk scores of 9 or above (Red RAG rating) at the Force Executive Senior Leadership Team (SLT) meetings.
- Roles and responsibilities for Risk Management at the Force are clearly defined within the Risk Management Strategy including Single Points of Contact (SPOCs), Risk Owners and the Command or Senior Management Teams within divisions/departments.

- One-to one training is provided by the Head of Corporate Risk to new divisional/departmental leads on risk management and the use of KETO, covering the Risk Management Strategy, expectation required and the KETO user guide.
- Joint Audit, Risk and Assurance Committee (JARAC) members are provided with Risk Management training by the Head of Corporate Risk during their designated training days.
- User access to KETO is controlled by Information Services using Single Sign-On (SSO) through Active Directory (AD) Authorisation.

Operational Risk Management

- A clear framework exists for the identification and escalation of risks within projects, programmes and divisions/departments.
- The framework makes a clear distinction between organisational and operational risks, with the related objectives outlined within the Force Management Statement.
- Collaboration risks are identified and raised through relevant governance boards and management groups, being escalated through the RMB and added to the risk register, if required.
- KETO provides a platform for risk registers to be maintained, reviewed and updated. The reporting function allows for reports to be provided to appropriate forums.
- From a sample of risks reviewed, we confirmed that appropriate actions or controls were included within KETO and subject to regular review and updates.

Strategic Risk Management

- Risk management is included as a standing agenda item at relevant governance meetings, including JARAC, RMB and SLT. Our review of the meeting minutes confirmed reviews of risk management took place.
- Detailed reporting is provided to the above governance meetings, including copies of risk registers and detail of new or closed risks, to ensure appropriate levels of scrutiny.

Scoring and Actions

- Risk scoring is outlined within the Risk Management Strategy and clearly embedded within KETO, allowing for consistent scoring methodology.

- Controls and action plans are detailed and maintained within KETO and monitored by JARAC, RMB and Corporate Risk Management.

Governance

- The RMB meets tri-annually and reviews the Strategic Risk Register, ensuring that any risks rated high (red) are monitored. An additional report outlines updates to the Strategic Risk Register, Operational Risks within Crime Support and Reputational Risks within Professional Standards Department (PSD), including new, emerging and re-scored risks.

- The JARAC meets four times a year and reviews the Strategic Risk Register at three of these meetings, ensuring that there are appropriate risk management processes in place. Similar reporting is provided to JARAC as at RMB.
- The SLT meets monthly and receives a report from the Head of Corporate Risk on a bi-monthly basis (every 2 months). The report includes a full Corporate Risk Register, including any new or emerging risks and risks closed since the previous report.
- Additional reporting is provided to the Chief Constable and PCC as part of a monthly meeting to assure the PCC that appropriate arrangements are in place. This reporting includes information regarding Operation Risks in Crime Support, Reputational Risks in PSD and Strategic Risks, including the Operational Support Department (OSD).
- Further information is provided in these meetings by the heads of each department (Crime Support, PSD and OSD) and from the Performance Assurance Board (PAB) in relation to Cyber Crime and Modern Slavery and Human Trafficking (MSHT).

Risk Management

From our audit work, we have found that there is a sound system of internal control designed to achieve the Organisation's objectives, with the control processes tested being consistently applied.

KETO is used for the management of risk registers for both the Force and OPCC. As part of this function, risks should be regularly reviewed

and, if necessary, updated on KETO. To evidence this, the review date should be updated, which provides an audit trail that is then reviewed by the Head of Corporate Services.

However, audit reviewed the OPCC risk register and noted that it did not appear that risks had been updated in the KETO system, in some cases since 2019. Discussion with OPCC staff noted that they periodically review scores and control outside of KETO to produce the reports provided to JARAC. Therefore the OPCC approach means that OPCC risks on KETO system appear out of date and may not have been updated.

The use of KETO provides a record of changes, risks and controls while ensuring consistency and compliance. Therefore, making sure KETO is reporting as up to date by rolling forward the review date for risks is an important action that must be completed following review.

Additionally, following the procurement and development of the system, it does not provide good value for money if the system is not being fully utilised.

We have therefore raised a recommendation (**Rec 4.1**) for the OPCC to make sure that risks in KETO are regularly reviewed, updated (where necessary) and that this is reflected within the system.

In our previous audit, it was noted that the Senior Officer Management Meeting (SOMM) did not include a standing agenda item regarding risk management and therefore they could not be effectively considered during decision making.

During this audit, we have confirmed that all relevant governance meetings include risk management as a standing agenda item, including JARAC, RMB and the SLT meetings that replaced SOMM.

However, it has been noted that greater clarity regarding the changes between original and current risk scores in OPCC reporting has been requested, which can easily be achieved by providing details of mitigations implemented in response to risks. Additionally, this will provide greater consistency between OPCC and Force reporting on risk management, where mitigations are already reported.

While reviewing the Risk Management Strategy, it was noted that language relating the Chief Constable's and Police & Crime Commissioner's (PCC) duties was not gender neutral. For example:

“Secondly, he has responsibility for ensuring that the Force itself has adequate arrangements for risk management in place.”

To ensure that the document is inclusive, it may be worth updating the document to include gender inclusive language when referring to specific positions.

Additionally, it was noted that while the Risk Management Strategy was adopted from the Force for the OPCC, it was not clear that the document applied to both the Force and the OPCC's risk management procedures. Therefore, it may be worth updating the document with both organisations' logos or changing the title to “*Joint Risk Management Strategy*”.

Value for Money

Value for money (VfM) considerations can arise in various ways and our audit process aims to include an overview of the efficiency of systems and processes in place within the auditable area.

Risk management reports should be provided on a regular basis to the relevant forum. Such reports should be clear and concise and provide the reader with a clear understanding as to how risks are being managed across the Force and OPCC. The introduction of the new KETO system allows the Force to custom build reports on risks for more effective risk reporting at various levels across the organisations.

Sector Comparison

From our experience across our client base, we are seeing pressure on resources and higher service demands have resulted in challenges to the existing control environment. This often results in increased challenges to the decision-making process where conflicting priorities exist and need to be balanced with effective risk management.

Reduced resources mean that organisations have to accept a certain degree of risk within processes and systems in place and need to ensure this risk is identified and managed as business as usual.

As with many other similar organisations, the Force and OPCC utilise risk management software to capture, manage and report upon its risks. Both the Force and OPCC have utilised the KETO software package for the recording and managing of risk. This has been jointly developed with other Forces and replaces the previous Orchid system.

Furthermore, risk reporting to the various forums is comparable with other similar organisations we see with similar level of detail and information provided. Derbyshire does provide additional reporting by request to the Police and Crime Commissioner and Chief Constable, which includes further detail and insight than seen in other similar organisations.

02. Areas for Further Improvement and Action Plan

Definitions for the levels of assurance and recommendations used within our reports are included in Appendix A1.

We identified an area where there is scope for improvement in the control environment. The matters arising have been discussed with management, to whom we have made recommendations. The recommendations are detailed in the management action plan below.

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
4.1	<p><u>OPCC Risk Register</u></p> <p><i>Observation:</i> KETO is used for the management of risk registers for both the Force and OPCC. As part of this function, risks should be regularly reviewed and, if necessary, updated on KETO. To evidence this, the review date should be updated, which provides an audit trail that is then reviewed by the Head of Corporate Services.</p> <p>However, audit reviewed the OPCC risk register and noted that it did not appear that risks had been updated, in some cases since 2019. Discussion with OPCC staff noted that they periodically review scores and control outside of KETO to produce the reports provided to JARAC. Therefore, the OPCC approach means that OPCC risks on KETO system appear out of date and may not have been updated.</p>	The OPCC should make sure that risks in KETO are regularly reviewed, updated (where necessary) and that this is reflected within the system.	3	The OPCC will review audit recommendations as part of its internal weekly meeting process.	31.10.22 Head of Finance & Resources

	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
	<p>The use of KETO provides a record of changes, risks and controls while ensuring consistency and compliance. Therefore, making sure KETO is reporting as up to date by rolling forward the review date for risks is an important action that must be completed following review.</p> <p><i>Potential Risk:</i> Risks are not reviewed and/or updated, with out-of-date scoring, controls and actions being reported to governance bodies.</p>				

A1 Audit Information

Audit Control Schedule	
Client contacts:	Andrew Dale, OPCC Chief Finance Officer Simon Allsop, Force Joint Director of Finance Jon Peatling, Head of Finance & Business Services Mark Euerby, Head of Corporate Risk
Internal Audit Team:	David Hoose, Partner Mark Lunn, Internal Audit Manager Alexander Campbell, Senior Auditor
Last Evidence Received / Exit Meeting:	12 September 2022
Draft report issued:	22 September 2022
Management responses received:	26 October 2022
Final report issued:	26 October 2022

Scope and Objectives

Our audit considered the following risks relating to the area under review:

- Poorly formulated strategy providing insufficient guidance.
- Risk management is not co-ordinated leading to poorly managed risk.
- Operational risk management is not defined or poorly co-ordinated.
- Insufficient training is provided on risk management.
- Risks are not embedded at an operational level.
- Risks are not embedded at a strategic level.
- Risks are inconsistently scored and inconsistently managed as a result.
- Risk actions are not tracked appropriately.
- Risks are not embedded throughout Force / OPCC.

The objectives of our audit were to evaluate the adequacy and effectiveness of the Risk Management systems with a view to providing an opinion on the extent to which risks in this area are managed. In giving this assessment it should be noted that assurance cannot be absolute. The most an Internal Audit Service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control.

We are only able to provide an overall assessment on those aspects of the Risk Management process that we have tested or reviewed. Testing has been performed on a sample basis, and as a result our work does not provide absolute assurance that material error, loss or fraud does not exist.

A5 Statement of Responsibility

Status of our reports

We take responsibility to the Office of the Police and Crime Commissioner for Derbyshire and Derbyshire Police for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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Joint Audit Risk and Assurance Committee: Policy Overview

1. Introduction

This report outlines; amendments, new policy, and upcoming reviews. Moving forward, this can include withdrawn policies if this is required by the committee.

The current force process sees the oversight of Policy via a database and a single dedicated Policy Officer, sat within the Force Improvement Team. The Policy Officer manages the requests to review existing policy, supports subject matter experts in amending and writing new policy, and facilitates and supports submission via defined governance structures to ensure scrutiny and oversight.

A bi-monthly Policy Advisory Group (PAG) is chaired by the Force Improvement Team manager. This group brings together representatives from: Equality, Legal, Data Protection, Union and Federation, Health and Safety, and the individual departments within the organisation.

Drafted policy is circulated to the group at least two weeks in advance of a meeting for prior review. The group will work through new, amended, and withdrawn policy, advising on next steps. Policies that are supported for sign off are submitted to a strategic governance board via the Force Improvement Team for executive review, and where appropriate, sign off.

Upcoming and outstanding reviews are discussed at the PAG, with leads acting as representatives for their departments to challenge any outstanding work. Should no response or progress be noted, this would see escalation to an appropriate governance board, for executive oversight and scrutiny.

Guidance and operating procedures may be standalone or in support of a policy. Guidance is managed via the Communication and Engagement team, with automated processes existing within current systems to drive review of existing guidance. The Policy Officer works closely with this team to manage the communication of Policy, in tandem with current guidance where appropriate.

2. Policy Amendments

2.1 Uniform and Appearance Policy

Wording was changed in respect of this policy. 'Garish' was removed in respect of hair.



Uniform and
Appearance Standar

3. New Policy

3.1 First Aid Training Policy

This policy defines national guidance and application at a local level. The policy was reviewed by the PAG and noted to require amendments in respect of how student police officers are managed through regulations. The correct terminology has been added.



First Aid Training
Policy_140122.docm

3.2 Personal Safety Training Policy

A per the First Aid Policy, this defines national guidance and application at a local level. The policy was reviewed by the PAG and noted to require amendments in respect of how student police officers are managed through regulations. The correct terminology has been added.



Personal Safety
Training Policy 1401

3.3 CCMC (Contact Management) Uniform Policy

As per ongoing project work in the Contact Management Centre, a Uniform Policy has been drafted. The PAG advised they were happy consultation had taken place. It was advised this should sit as an appendix to the force 'Uniform and Appearance Policy' to ensure consistency.



Final Contact
Management Unifor

3.4 Preferred Name on Warrant/Identification Policy

Due to queries raised in respect of appropriate names on force identity cards and a lack of consistency, a policy has been drafted. This accepts shortened names but does not accept nick names. This was reviewed and advised for consideration of sign off by the group. Legal advice noted there was no requirement for full names.



Preferred Name on
Warrant and Identif

4. Upcoming Reviews

The policies detailed below are due for review with initial chasers sent to owners. There are three outcomes that may be returned; unchanged, amended or withdrawn. Each response is circulated to attendees of the Policy Advisory Group, prior to final sign off by a Chief Officer. Returns are expected over the coming months, with any documentation available for circulation either as a whole bundle or at the request of the committee members.

4.1 Crime Directorate

- Covert Policing Policy
- Investigation of Rape and Serious Sexual Offences
- Domestic Abuse APP Local Procedure

4.2 Communication and Engagement

- Media Policy

4.3 Corporate Services

- Repeat Victim Policy
- Police Community Involvement Scheme
- Research Policy
- Neighbourhood Watch Policy
- Fire Safety Policy

4.4 Finance and Business Support

- Claiming Travel Expenses

4.5 Information Management

- Information Security Policy

4.6 Professional Standards Department

- Service Confidence Policy

4.7 Other

- Rural Tracking Policy

All Policies from the PDF links are included in the following pages.



Force Policy

Document title: Uniform and Appearance Standards Policy

Document Reference: 21/373

Owner: Head of Department, Corporate Services

Review date:

This Force policy is suitable for public disclosure under the Freedom of Information Act 2000

This document sets out principles to help guide decision making and in some parts may be quite prescriptive. However, it is vital that officers and staff have the freedom to innovate, exercise discretion and take risk based decisions centred on the needs of the victim and the merits of each case.

There may be occasions when a member of staff is considered to have acted outside of the content of this document but if they have done so with honesty, integrity and professionalism, to make the best decision for the community we serve, they will be trusted and supported. On the occasions when this is the case, the rationale for it must be properly recorded.

This document should be read in conjunction with the Force Policy Statement.

Introduction

To maintain trust, confidence and respect in our organisation, members of the Derbyshire Constabulary should present a professional and credible image to the communities we serve as well as to partners and other organisations. This policy has been created in order to set out the necessary standards to achieve this, whilst striking the right balance with the needs of individuals and our requirement to keep our people safe.

Purpose

The purpose of this policy is as follows:

1. To maximise the safety of officers and staff, particularly in front line operational roles.
2. To ensure that members of the Derbyshire Constabulary represent the organisation in a professional manner through their appearance.
3. To ensure that all members of the organisation contribute to professional working environments, both physical and virtual, through their appearance.
4. To ensure legal compliance for specific operational activity.

The policy does not apply to staff who require specialist uniform and equipment covered in separate APP and/or linked to role specific risk assessments, such as firearms officers. However, all members of the Constabulary are required to present a smart, professional and credible image regardless of the role and duties they perform.

Principles

The specific directives within this policy have been created with reference to a set of overarching principles as set out below. It is recognised that no written document can cater for every conceivable circumstance, and so these principles are also there to guide managers when making decisions in individual cases and for individuals to apply to their own circumstances.

1. **Health and safety requirements.** The need to keep ourselves and members of the public safe is paramount, and will supersede all other principles and requirements.
2. **Cultural and religious needs.** The requirements of individuals based on culture and/or religion must be catered for wherever possible. Please consider this when implementing the following standards.
3. **Medical needs.** Individual medical needs may require deviation from the prescribed standards.
4. **Uniformity.** Policing is a disciplined service and the public expect uniformed staff to look professional and smart. Adherence to agreed standards and consistency of appearance for uniformed staff is required in order to achieve this.
5. **Visibility.** Members of the public feel reassured by a visible policing presence.

7. **Societal acceptability.** Our standards need to reflect the expectations of our communities against current cultural norms. For this reason, the standards below will require periodic review.
8. **Valuing diversity.** The importance of individual expression within a diverse workforce must be balanced with the preceding principles.

Procedures

The Standards

These are the specific rules that define acceptable appearance for members of the Constabulary.

1. Only force issue uniform will be worn. The practice of wearing alternative, privately purchased items of clothing or equipment is not permitted. However, if an item of clothing is required for cultural or religious reasons then a privately owned item may be worn with line manager approval if no force issue items are available.
2. When in uniform, staff must wear clean, smart, black footwear, either formal or tactical in nature. Black trainers are not permitted.
3. When visible, only black or navy socks are to be worn by uniformed staff.
4. Uniformed staff must wear the same configuration of clothing as colleagues with whom they are working wherever possible. Cultural or religious requirements and medical requirements supersede this standard.
5. Wherever possible, uniformed staff will wear the carrier vest as the outermost garment to prevent delays in accessing PPE and to increase visibility. In some circumstance other high visibility clothing may need to be worn as the outermost garment to satisfy Health and Safety requirements, such as attending incidents on the fast roads network. Uniform Staff can wear either the black carrier vest or the high visibility one, depending on their role requirement or specific duties at that time.
6. Black carrier vests can only be worn when conducting duties specifically requiring them against a recorded risk assessment, for example when officers are on active ARU duties or when likely to deploy Stinger.
7. The wearing of body armour is mandatory for officers and staff when deployed on uniformed operational duties.
 - Body armour should be worn as close to the body as possible, with minimal material in between, such as a thin shirt or base layer. If thicker layers are worn underneath, such as a fleece, it may adversely affect the fit of the armour panels, which could increase the vulnerability of the wearer. As the girth of the wearer increases, caused by wearing additional layers of clothing, the junctions between the front and back armour panels will be moved further apart. This means there will be a larger gap over the shoulders and under the arms, less overlap at the sides of the armour and the bottom of the front and back of the armour may protrude further away from the body. If the armour is not close fitting, it is likely to move about whilst the officer is running or climbing stairs.
8. Epaulettes must be worn on the outer layer of uniform and must be clearly visible, including indoors and on police premises. An exception to this is where alternative numbering/identification systems are used for security reasons.
9. For staff not in uniform, force issue lanyards must be used to hold identity cards. An additional lanyard to show affiliation to a group such as a staff network is permissible.
10. Uniform must be clean and in good order. Badly worn or damaged uniform must be replaced.

12. All employees not in uniform must wear smart office attire unless the role requires otherwise, such as when conducting covert enquiries or performing maintenance duties.
13. Hair must be kept tidy. When in uniform or in a public facing, operational role (either uniformed or non-uniformed), long hair should be kept in such a way as to prevent it from being grabbed, for example by wearing it close to the head. Specifically, ponytails are not permitted in those roles.
14. Facial hair should be kept neat and tidy. When in a public facing, operational role it should not be worn in a way that creates a risk from being grabbed, such as plaited.
15. Hair colourings are permitted, however bright hair colourings are not permitted. This includes facial hair.
16. Fingernails must be kept clean and short enough to ensure that no health and safety issues are created for either members of the Constabulary or members of the public. They must not impede the use of mobile data terminals or other systems. Nail colourings or varnishes must be of a colour/design that portrays a professional image of the organisation.
17. The wearing of jewellery must not create unacceptable health and safety risks nor detract from the overall impression of professionalism. For example, plain rings and stud nose/earrings are acceptable, whereas hooped nose/earrings are not. Jewellery must not be of a kind that can be easily grabbed or that can easily catch and cause injury. Piercings are included in this, and non-visible piercings must be taped or in another way prevented from being grabbed or ripped out through clothing. This is applicable to all public facing roles and duties, uniformed and non-uniformed.
18. When using Teams or other online video conferencing facilities, uniform, or other smart attire must be worn. Other than for informal calls, a corporate background should be used for all Teams meetings when not joined from force premises (insert hyperlink to Connect).
19. Pictures used for Outlook, Teams or other digital accounts must be of the individual alone and have an appropriately professional composition. Artwork, avatars, or other representations should not be used.
20. Visible tattoos are covered in a separate tattoo policy (insert hyperlink) due to their permanence and consideration within recruitment procedures.

Decision Making

In most circumstances this policy will give clear direction to individuals and to managers. In the event that an answer is not clear, a decision will need to be made based upon the principles outlined above. In these cases first line managers will be responsible for decision making, with second line managers acting as final arbiter if necessary. No further escalation will be required, save for formal grievance procedures.

Governance

This policy will be subject to ongoing review via the Uniform and Equipment Group and the Health and Safety Group.

An Equality Impact Assessment will accompany this policy and will be subject to periodic review.

Part 1 Human Rights

1. What is the policy or procedure title, what is its purpose or objective and who will be affected by it?
2. Will the policy or procedure restrict anyone's Convention rights?
If the answer to Q2 was Yes proceed to Q3. If the answer to Q2 was No proceed to Part 2, Equality Impact Assessment. However, be alert to any possibility that your policy or procedure may restrict someone's Convention rights, things may change and you may need to reassess.
3. What Convention rights are restricted? Are they absolute rights or limited rights?
4. What is the legal basis for the restriction?
5. What is the legitimate aim for the restriction?
6. Are the actions that restrict the right proportionate? Are you sure you are not using a sledgehammer to crack a nut?
7. Are the actions that restrict the right fair, non-discriminatory and least intrusive?
8. Does the policy or procedure specify that a record of any decisions that affect someone's rights are documented?
9. Has legal advice been sought on the policy or procedure?

Part 2 - Equality Impact Assessment

Form 0027
R4/15

This form should be completed electronically and on completion forwarded to the equality unit mailbox.

This Equality Impact Assessment form must be used to inform your decision making when reviewing or developing new policies/guidance/procedure/ working practices. It should remain a live document and be reviewed at key milestones during development or at least yearly.

The General Duty

The general duty is set out in section 149 of the Equality Act 2010. In summary, those subject to the Equality Duty must have DUE REGARD to the need to:

- eliminate unlawful discrimination, harassment and victimisation, between those who share a protected characteristic and those who do not;
- advance equality of opportunity between those who share a protected characteristic and those who do not;
- foster good relations between those who share a protected characteristic and those who do not.

Authors have a statutory requirement to have DUE REGARD to the relevant protected characteristics shown below, whilst taking a common sense approach

- age
- disability
- gender reassignment
- marriage & civil partnership
- pregnancy and maternity
- race
- religion or belief
- sex (gender)
- sexual orientation

Name of the document, project or working practice:	Policy/Ref No:

1. Briefly describe the intention of the document, project or working practice?

2. Does this document, project or working practice have a direct impact on people who :-				
a. Work for Derbyshire Constabulary (including specials and volunteers)	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
b. Reside or visit Derbyshire	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
3. How does this policy affect the following protected groups?				
Include what relevant quantitative and qualitative data you have. This may include national/local research, surveys, reports, complaints and meetings. Please list any evidence in the boxes below.				
Protected Characteristic	Positive Impact or Benefits	Negative Impact or Risks	Where impact/risk identified, what, if anything can be done?	
Age:				
Disability (physical, sensory, learning)				
Transgender (person is proposing to undergo, is undergoing or has undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attributes of sex)				
Race (Black, Asian, Chinese & Other, Mixed Race, White, Gypsy/ Travellers, Asylum Seekers)				
Religion/Belief Religion/Belief (Religion means any religion and a reference to religion includes a reference to a lack of religion. Belief means any religious or philosophical belief and a reference to belief includes a reference to a lack of belief)				
Sex (Gender)				
Sexual orientation (lesbian, gay man, bisexuals, heterosexual)				
Pregnancy and Maternity				
Marriage and Civil Partnership				

4. Is there any further engagement or consultation required to support the above?

No
If No go to
7

Yes

If Yes please contact the Equality Unit – Compliance and Inclusion Officer (75 04865) for advice on who to consult with.

5. Who have you consulted with and what was their feedback? Was their feedback adopted? (If not why not?)

6. Action Plan

This EIA will be reviewed on a yearly basis to monitor the impact on protected characteristics. Following consultation and feedback what action will you take?

Action	Timescale	Action Owner

7. Quality Assurance -

This assessment requires the signature of the EIA author. It should then be forwarded to the Equality Unit.

I am satisfied this assessment demonstrates compliance with the General Duties under the Equality Act 2010 , and that due regard has been given to the need to;-

- Eliminate unlawful discrimination
- Advance equality of opportunity
- Foster good relations

EIA Author:	Date:	Department:
Head of Equality:	Date:	
This EIA will be retained until the next review date:		

Part 3 - Consultation

1. What departments, individuals and organisations have been consulted in the development of this policy or procedure? At the very least you should consult with the below. It may also be beneficial in some cases to consult with the Force Staff Network co-ordinator and Legal Services.

Name	Department / Organisation	Date
Police Federation		
Data Protection		



Force Policy

Document title: First Aid Training Policy

Document Reference: 22/375

Owner: Head of Department, Human Resources

Review date:

This Force policy is suitable for public disclosure under the Freedom of Information Act 2000

This document sets out principles to help guide decision making and in some parts may be quite prescriptive. However, it is vital that officers and staff have the freedom to innovate, exercise discretion and take risk based decisions centred on the needs of the victim and the merits of each case.

There may be occasions when a member of staff is considered to have acted outside of the content of this document but if they have done so with honesty, integrity and professionalism, to make the best decision for the community we serve, they will be trusted and supported. On the occasions when this is the case, the rationale for it must be properly recorded.

Introduction

The provision of an approved level of First Aid training within Derbyshire Constabulary to police officers and members of police staff who have public contact reflects the organisation's legal duty of care to both members of the public and its own staff.

This provision also acts to reduce a critical reputational threat and risk, and makes the Force compliant with recommendations concerning First Aid within the MacPherson Report (1999).

The MacPherson Report (1999) recommended that the Police Services should ensure 'public contact' officers (including senior officers) are trained and refreshed to a recognised and published standard of First Aid.

The Health and Safety (First Aid) Regulations 1981 require employers to provide suitable first aid equipment, facilities and personnel ready to provide adequate first aid to employees that are injured or become ill at work.

Section 3(2) of the Health and Safety (First Aid) Regulations 1981 states that a person shall only be suitable to provide first aid to injured or ill employees if they have the relevant qualifications. Forces have the responsibility to train personnel to the recognised HSE standards of Emergency First Aider at Work (EFAW) and First Aider at Work (FAW) based on a local risk assessment as set out in the HSE guidance 'Selecting a first-aid training provider - A guide for employers' 2013.

The HSE have traditionally licensed training providers to deliver EFAW and First Aider at Work FAW training; this ceased to be the responsibility of the HSE in October 2013, however the HSE will still continue to have a role in maintaining overall standards for first aid training.

The HSE requires training organisations to have quality assurance mechanisms in place that support the effective implementation of the principles set out in 'Selecting a first-aid training provider - A guide for employers' referred to as 'HSE guidelines 2013'. The College of Policing on behalf of the National Policing Business Area for Health, Safety and Welfare is responsible for ensuring appropriate quality assurance processes are in place to guide forces in the implementation of the HSE guidelines.

Derbyshire Constabulary Operations Training Team staff are trained to an appropriate level in accordance with HSE requirements to deliver initial and refresher training in both First Aid at Work and Emergency First Aid at Work.

The Health and Safety (First Aid) Regulations 1981 recommend that employers should consider members of the public when undertaking an assessment of needs for first aid provision. This recommendation of 'considering the public' can be interpreted as those affected by the policing role and functions.

Procedures

Principal Features of the Programme

The First Aid Learning Programme has the approval of the National Police Chiefs Council (NPCC) Lead for First Aid and the Health and Safety Executive (HSE) who have agreed the minimum standards and quality assurance processes set out in this specification.

The Programme is made up of five modules defined in the National Curriculum learning standards which are aligned to relevant HSE training standards pertaining to first aid.

The National Policing Lead has endorsed the current first aid modules 2 and 4 to comply with the HSE requirements in meeting the legal minimum requirements in the arrangements for the delivery of the initial training to qualify as a first aider and annual refresher training for first aiders in policing.

First Aid Learning Programme meets the learning needs of all officers and police staff requiring first aid learning. It is a flexible, modular programme (made up of five modules). The College of Policing on behalf of the National Policing Business Area for Health, Safety and Welfare is responsible for ensuring appropriate quality assurance processes are in place to guide forces in the implementation of the HSE guidelines. The learning standards for the five modules have been fully mapped to HSE requirements to support forces in meeting their legal obligations in delivering this learning.

Module 1: Basic Life Support

This module is designed for police personnel requiring awareness of what to do in a first aid emergency. The learning provides basic awareness of first aid principles and procedures and enables the learner to gain knowledge of basic emergency procedures. Contact teaching time for this module is 2 hours. The currency of the training is 1 year.

Module 2: First Aid Skills Police (Emergency First Aider at Work); Initial & Refresher Training

This module is designed for police officers and operational support staff who have direct contact with the public. This module is equivalent to the HSE 'Emergency First Aider at Work' standard. It focuses on the level of first aid identified by the HSE as the acceptable level for police officers and operational support staff. The learning addresses basic principles of first aid and deals with a wide range of medical situations that personnel may be expected to deal with. This module includes the learning outcomes addressed in Module 1, Basic Life Support. Contact teaching time for this module is 9 hours for initial training. Annual refresher training is required, for which the contact teaching time is 4 hours. The currency of the training is 1 year and 28 days; in line with HSE guidelines and any member of staff whose qualification lapses outside of this period of validity is required to complete the Initial course again.

Module 3: Custody First Aid

This module is designed for police officers (such as custody sergeants, gaolers and detention officers and other relevant personnel determined by the force) that are responsible for the care of detainees. The learning addresses a range of medical situations that personnel working in a custody environment are more likely to encounter. This module supplements Module 2. The currency of the training is 1 year.

Module 4: First Aid at Work Police; Initial and Requalification

This module is designed for officers or police staff working in medium to high risk areas where the operational plan requires a higher level of first aid than the emergency first aider can provide. This module is the First Aider at Work (FAW) Standard equivalent to the Health and Safety Executive

(HSE). It focuses on the level of first aid identified by the HSE as the acceptable level for medium to high risk work environments and operational duties.

The learning addresses basic principles of first aid and deals with a wide range of medical situations that personnel may be expected to deal with. It addresses the same content as Module 2 however develops this further by adding more complex medical and trauma skills.

Contact teaching time is 18 hours for the initial course and 12 hours for the refresher training every 3 years. The currency of the training is 3 years and 28 days; in line with HSE guidelines and any member of staff whose qualification lapses outside of this period of validity is required to complete the Initial course again. Annual refresher training in basic life support is also recommended.

Module 5: Enhanced First Aid Skills

This module is designed for specific roles such as firearms (Module D13) and public order police personnel (Module F3) who are non-health care professionals working in high risk environments.

This learning supplements the basic foundation first aid skills.

This module offers a menu of enhanced first aid skills that the National First Aid Forum has been advised are suitable for police personnel who are non-health care professionals. The Faculty of Pre-Hospital Care Royal College of Surgeons Edinburgh has defined the content of this module as achievable and legally appropriate for the Police Service.

This learning has been designed in addition to basic foundation first aid skills, appropriate to role requirements (Modules 1 Basic Life Support, 2 First Aid Skills Police (Emergency First Aider at Work) or 4 First Aid at Work Police), and should not be taught in isolation. These skills must be refreshed annually. Contact teaching time will vary due to the menu of skills that can be included.

Where additional learning and skills beyond the remit of this module are identified through local Clinical Governance, these must be referred to the National Clinical Governance Panel for approval. In order for trainers to deliver Module 5 they must have a minimum qualification of First Response Emergency Care Level 3 (FREC3) or equivalent.

Maintenance and Update of Programme Content / Material

It will be the responsibility of the nominated Operations Training Lead First Aid Trainer to review and maintain the programme content / material for all first aid modules in line with College of Policing updates and ensure all other trainers are informed of these updates.

Responsibility for Attendance

Attendance on courses is to be managed by Derbyshire Constabulary Force Training. It is the responsibility of the Learning and Development Planning Coordinator in conjunction with the Operations Training Team supervisor to ensure sufficient courses are made available to meet the requirements to keep personnel's First Aid qualifications current. It is the responsibility of the Armed Response Unit Training Team to plan, deliver and maintain the currency of all Authorised Firearms Officers (AFOs) D13 training. All other modules will be delivered by the Operations Training Team.

Certification

Following successful completion of training in 1 or more first aid modules, the learner will be provided with a certificate detailing which module(s) they have completed and the expiry date of that skill.

Record Keeping

Recording attendance on courses will be managed via the Training Admin System (TAS) which will be updated by the Operations Training Team when an individual attends and successfully completes the course. The relevant skill(s) will be awarded on TAS which will then show the expiry date of the

skill(s) to allow Force Training to schedule refresher training as required. AFO D13 skills will also be recorded on to Chronicle by the Chronicle administrator.

Role specific training required by staff

Role	Module 1	Module 2	Module 3	Module 4	Module 5
Police officers or member of police staff who have any public contact ¹		✓			
Police officers and staff who are designated workplace first aiders				✓	
Custody Sgts and CDOs ²		✓	✓		✓
PSU Medics ²		✓		✓	✓ F3
Authorised Firearms Officers ²		✓			✓ D13
Police personnel who are not expected to deal with workplace emergencies but may wish to gain some first aid knowledge ³	✓				

¹ This includes, but is not limited to, Police Officers, Special Constables, PCSOs Neighbourhood Investigation Officers, Civilian Investigators, CREST staff, Enquiry Officers, Police volunteers who engage with the community.

² Where multiple units are required for role, these will be delivered as part of a packaged course rather than individual courses.

³ Not routinely delivered but may be offered to Police Cadets or other staff where deemed appropriate.

Part 1 Human Rights

1. What is the policy or procedure title, what is its purpose or objective and who will be affected by it?
First Aid Policy. The training of First Aid and Police Medic skills to police officers and staff.
2. Will the policy or procedure restrict anyone's Convention rights?
No
If the answer to Q2 was Yes proceed to Q3. If the answer to Q2 was No proceed to Part 2, Equality Impact Assessment. However, be alert to any possibility that your policy or procedure may restrict someone's Convention rights, things may change and you may need to reassess.
3. What Convention rights are restricted? Are they absolute rights or limited rights?
N/A
4. What is the legal basis for the restriction?
N/A
5. What is the legitimate aim for the restriction?
N/A
6. Are the actions that restrict the right proportionate? Are you sure you are not using a sledgehammer to crack a nut?
N/A
7. Are the actions that restrict the right fair, non-discriminatory and least intrusive?
N/A
8. Does the policy or procedure specify that a record of any decisions that affect someone's rights are documented?
N/A
9. Has legal advice been sought on the policy or procedure?
N/A

Part 2 - Equality Impact Assessment

This form should be completed electronically and on completion forwarded to the equality unit mailbox.

This Equality Impact Assessment form must be used to inform your decision making when reviewing or developing new policies/guidance/procedure/ working practices. It should remain a live document and be reviewed at key milestones during development or at least yearly.

The General Duty

The general duty is set out in section 149 of the Equality Act 2010. In summary, those subject to the Equality Duty must have DUE REGARD to the need to:

- eliminate unlawful discrimination, harassment and victimisation, between those who share a protected characteristic and those who do not;
- advance equality of opportunity between those who share a protected characteristic and those who do not;
- foster good relations between those who share a protected characteristic and those who do not.

Authors have a statutory requirement to have DUE REGARD to the relevant protected characteristics shown below, whilst taking a common sense approach

- age
- disability
- gender reassignment
- marriage & civil partnership
- pregnancy and maternity
- race
- religion or belief
- sex (gender)
- sexual orientation

Name of the document, project or working practice:	Policy/Ref No:
First Aid Training Policy	22/375

1. Briefly describe the intention of the document, project or working practice?

To outline the forces policy on training its workforce to the required College of Policing standard in First Aid.

2. Does this document, project or working practice have a direct impact on people who :-				
a. Work for Derbyshire Constabulary (including specials and volunteers)	Yes	X	No	<input type="checkbox"/>
b. Reside or visit Derbyshire	Yes	X	No	<input type="checkbox"/>
3. How does this policy affect the following protected groups?				
Include what relevant quantitative and qualitative data you have. This may include national/local research, surveys, reports, complaints and meetings. Please list any evidence in the boxes below.				
Protected Characteristic	Positive Impact or Benefits	Negative Impact or Risks	Where impact/risk identified, what, if anything can be done?	
Age: None				
Disability (physical, sensory, learning) None				
Transgender (person is proposing to undergo, is undergoing or has undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attributes of sex) None				
Race (Black, Asian, Chinese & Other, Mixed Race, White, Gypsy/ Travellers, Asylum Seekers) None				
Religion/Belief Religion/Belief (Religion means any religion and a reference to religion includes a reference to a lack of religion. Belief means any religious or philosophical belief and a reference to belief includes a reference to a lack of belief) None				
Sex (Gender) None				
Sexual orientation (lesbian, gay man, bisexuals, heterosexual) None				
Pregnancy and Maternity None				
Marriage and Civil Partnership None				

4. Is there any further engagement or consultation required to support the above?			
No If No go to 7	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>
If Yes please contact the Equality Unit – Compliance and Inclusion Officer (75 04865) for advice on who to consult with.			
5. Who have you consulted with and what was their feedback? Was their feedback adopted? (If not why not?)			
N/A			
6. Action Plan This EIA will be reviewed on a yearly basis to monitor the impact on protected characteristics. Following consultation and feedback what action will you take?			
Action	Timescale	Action Owner	
N/A			

7. Quality Assurance -

This assessment requires the signature of the EIA author. It should then be forwarded to the Equality Unit.

I am satisfied this assessment demonstrates compliance with the General Duties under the Equality Act 2010 , and that due regard has been given to the need to;-

- Eliminate unlawful discrimination
- Advance equality of opportunity
- Foster good relations

EIA Author: J I McGrogan	Date: 14/01/22	Department: L&D
Head of Equality:	Date:	
This EIA will be retained until the next review date:		

Part 3 - Consultation

1. What departments, individuals and organisations have been consulted in the development of this policy or procedure? At the very least you should consult with the below. It may also be beneficial in some cases to consult with the Force Staff Network co-ordinator and Legal Services.

Name	Department / Organisation	Date
Police Federation		
Data Protection		



Force Policy

Document title: Personal Safety Training Policy

Document Reference: 22/376

Owner: Head of Department, Human Resources

Review date:

This Force policy is suitable for public disclosure under the Freedom of Information Act 2000

This document sets out principles to help guide decision making and in some parts may be quite prescriptive. However, it is vital that officers and staff have the freedom to innovate, exercise discretion and take risk based decisions centred on the needs of the victim and the merits of each case.

There may be occasions when a member of staff is considered to have acted outside of the content of this document but if they have done so with honesty, integrity and professionalism, to make the best decision for the community we serve, they will be trusted and supported. On the occasions when this is the case, the rationale for it must be properly recorded.

This document should be read in conjunction with the Force Policy Statement.

Introduction

Derbyshire Constabulary has a responsibility to ensure that all of its officers and staff receive Personal Safety Training (PST) that is appropriate to their role and responsibilities within the organisation.

The NPCC Guidance on Personal Safety section 2.1.7 requires forces to have a nominated NPCC lead for personal safety training, and a force personal safety policy in place.

Derbyshire Constabulary's Personal Safety Programmes will be delivered in accordance with:

- The NPCC Guidance on Personal Safety Training
- The NPCC Personal Safety Manual
- The College of Policing Personal Safety Training Programme Handbook and Programmes for Practitioners and Trainers.

All training will comply with relevant legislation i.e. Criminal Law Act 1967, ECHR, PACE 1984 as well as Common Law.

Unless a medical exemption applies, all Police Officers are required to remain professionally competent in PST.

This also applies to all Special Constables, Police Community Support Officers, Custody Detention Officers and any other Police Staff that have face to face contact with the public.

Under the Police (Health and Safety) Act 1997, police personnel are regarded as employees for the purposes of the Health and Safety at Work Act 1974. PST forms a significant part of the control measures, required under this legislation, that help to ensure safe working practices for staff, particularly when facing violent or potentially violent situations.

Procedures

Personal Safety Training Programmes

Derbyshire Constabulary's PST Programmes are written by the force Lead PST Trainers (also known as a PST Co-ordinator by the College of Policing). This is continually reviewed in consultation with the Operations Training Sergeant in response to any updates from the College of Policing and the NPCC Self Defence Arrest and Restraint (SDAR) working group.

The programmes cover the relevant content from the modules specific for each role from the College of Policing PST Handbook namely:

- Module 1 – Managing Conflict
- Module 2 – Personal Protection: Knowledge and skills
- Module 3 – Equipment and Restraints
- Module 4 – Role Specific Skills
- Module 5 – Refresher and Development

Techniques taught are taken from the NPCC Personal Safety Manual which is owned by the NPCC working Group on Self Defence Arrest and Restraint (SDAR) at which Derbyshire is represented at by either a Lead Personal Safety Trainer or the Operations Training Sergeant.

Trainers

Training will only be delivered by suitably qualified and competent trainers. All of whom are required to evidence competence by delivering a minimum number of contact hours per year, of which some are required to be observed and assessed in accordance with CoP guidance. Delivery of training is also to be documented annually by maintaining a College of Policing Professional Development Portfolio.

Health Screening

Police Officers who undertake PST will be required to undertake the Job-Related Fitness Test. Prior

to undertaking the Job-Related Fitness Test and Personal Safety Training, all attendees must complete a written Health and Fitness Risk Assessment and return it to HR prior to the commencement of training. (see appendix A)

If any areas of concern are identified, the attendee will be directed by HR to seek advice from their GP or the Occupational Health Unit. For very minor matters it may be that following a discussion with the Operations Training Team an alternative learning method can be adopted and the attendee can attend training.

If this is not appropriate, the attendee will be deferred from training until deemed fit to attend and participate. This process will be managed by the attendee's line manager and Force Training.

If on the commencement of training, an attendee discloses a health or fitness matter that is of serious concern to the trainer, the trainer will assess the attendee's fitness to train and it will be at the trainer's discretion as to whether or not the attendee undertakes training.

Pregnancy

In every event where an attendee declares they are pregnant they must notify their line manager; an occupational health referral and a risk assessment will be completed in all cases.

In the event an individual attends PST and declares they are pregnant they will not be permitted to take part in training unless a suitable risk assessment has been carried out which deems it appropriate for PST to be undertaken. Due to the robust nature of some of the techniques, this is unlikely.

A Police officer who has given birth and returning from maternity leave would need time to regain their fitness before taking the JRFT or participating in PST, as would those returning from illness, injury or certain medical treatments.

Job Related Fitness Test

Police Officers only are required to annually complete the Job-Related Fitness Test (JRFT) to the minimum required national level of Level 5:4 of the 15-metre multi-stage fitness test.

Alternatively, officers may undertake the Alternative Job-Related Fitness Test on an approved and calibrated Treadmill. This test is also referred to as the Chester Test.

Both types of test must be undertaken in accordance with the College of Policing guidance in relation to the Job-Related Fitness Test and should be adjudicated by suitably qualified trainers following an appropriate and suitable warm up.

Prior to undertaking the JRFT and participating in PST a safety briefing and instructions of how to undertake the JRFT will be delivered by the trainer. (See appendix B) All participants will be required to sign the briefing and declare any reason or injury that will prohibit or inhibit their participation in training.

Officers that undertake specialist roles e.g. Firearms, PSU, dogs etc. will be required to undertake the level required for that role as stipulated by the College of Policing.

In accordance with the College of Policing guidance, the annual test should take place as soon as practicable prior to the officer undertaking PST. Successful completion of the test indicates that the officer demonstrates the required level of fitness to undertake training.

Any officer that fails to meet the required standard will not be permitted to undertake training. When an officer fails to meet this standard, they will be debriefed by a trainer to explore the reasons as to why the required standard has not been met. Advice will then be given if necessary to seek medical support via OHU, or by way of explaining a progressive fitness plan to work with the officer to bring the officer up to the required standard.

All JRFT passes and failures will be recorded on the Training Administration System (TAS) by the trainer to notify both HR and Force Training (Ops Planning and Duty Management) and in order to maintain a record of tests undertaken and to advise the line management of the officer concerned.

Where there is a failure to meet the required standard, the officers' line manager will be notified by the trainer via email.

It is the responsibility of the line manager to take any necessary action in reviewing and risk assessing the officer's fitness for the duty and put the necessary control measures in place to mitigate any risk to the officer, their colleagues and the public. It is the responsibility of the line manager to manage and document the process either informally or formally by way of a development plan and to support the officer to meet the required standard in a timely manner.

In accordance with the College of Policing Guidance, where an officer fails to meet the required standard they should be given a minimum of 6 weeks in order to be able to improve to the required level before being retested.

Initial Training

On commencement of service officers and staff will undertake an initial training programme covering the modules above relevant to their role.

All Police Officers undertaking training will be assessed as competent by way of continual assessment by the trainers throughout the training programme in accordance with the National Occupational Standard (NOS) GC10 Managing Conflict.

Student Police officers will also undertake scenario-based assessments, assessed in accordance NOS GC10 as stipulated by the College of Policing PST Guidance on the *Assessment of Personal Safety Training Practitioners' Programme*. A written record will be retained of all assessments undertaken. Officers who fail to meet the required standard will be deferred and specific areas for development will be identified by the Operations Training Team. All developmental areas will be documented in an action plan agreed by the training team and the officer. Additional training will then be provided in the areas deemed requiring development prior to re-assessment. Where officers again fail to meet the required standard, they will either be given further training or if not deemed practicable or suitable, may then be subject to unsatisfactory performance procedures under Police Regulations.

After successfully completing the initial training programme all officers and staff will maintain competence by attending an annual refresher course.

Recertification Training

Police officers and staff will complete PST refresher training within 365 days of their last training.

Where this is not achieved, it is the responsibility of the line manager to take all necessary action in reviewing and risk assessing the officer's fitness for the duty and put the necessary control measures in place to mitigate any risk to the officer, their colleagues and the public. It is the responsibility of the line manager to manage and document the process either informally or formally by way of a development plan.

If an officer fails to recertify in PST within 6 months of expiry then measures must be taken by the line manager to formally restrict the officer from front line duties where there is face to face contact with the public.

Throughout recertification training officers and staff will undergo continual assessment. Where it is deemed that the officer / staff member fails to meet the required standard, this will be recorded by the trainers. In consultation with the individual's line manager, an action plan will be devised and additional training provided.

Administration

The provision of all Personal Safety Training courses will be determined by the Operations Training

Sergeant in consultation with Force Training to meet the needs of the organisation.

The population of all courses will be managed by Force Training to ensure where possible all officers / staff remain in certification for PST by undertaking annual training.

Trainers will be responsible for updating TAS with all attendees and course outcomes following training.

If prior to training an attendee makes representations to be withdrawn from training or for their training to be rescheduled this will require authority from an officer of at least the rank of Chief Inspector.

Health and Safety

The trainers will ensure a JRFT Health and Fitness Declaration Form (see Appendix B) will be signed by each Police officer attending training.

All participants (officers and staff) will also sign a copy of the safety briefing stating whether they have any injuries.

The safety brief will be read aloud by a trainer to all participants prior to any training taking place.

Trainers will ensure an adequate warm up specific to the exercise is carried out. At the conclusion of the training, and at the end of each training day, the trainer will undertake a post training check on injuries. In the event of any injury or illness, the officer will complete an electronic injury on duty form, including full details of the incident/injury and witness details. Should an Officer not declare an injury sustained during training they should complete one as soon as practicable afterwards.

questionnaire

The purpose of this questionnaire is to ensure that your health is not placed at risk when you perform the job-related fitness test (JRFT).

Name:

Date:

Warrant no.

Contact tel:

If no positive answers are given to questions 1, 2 and 3 you may take the JRFT. If a positive answer is given to question 1 to 4 you will be referred to occupational health for further assessment to determine whether you are can take the JRFT.

1. Are you pregnant or have you given birth within six months of your JRFT due date?

2. Do you have any injury, ailment or condition that could inhibit your participation in the JRFT? Yes/ No

If Yes, please specify:

3. Are you currently on any prescribed medication? Yes/ No

If Yes, please specify:

4. Are you currently being investigated or receiving treatment for a heart or cardiovascular condition? Yes/ No

If Yes, please specify:

Signature:

Date:

I am/ I am not at present undergoing treatment/taking medication under the direction of a medical practitioner (including physiotherapy).*

I do not have any injury or medical condition(s).*

*Delete as appropriate

(Enter details in comment box below or strike through as appropriate.)

Comments:

I understand that failure to disclose any existing medical or physiological condition may affect any future claim for loss or injury as a result of this training or undertaking the job-related fitness test.

Date

Signed

Print name

Warrant/employee no

Trainer's comments (confirm with individual whether they have undertaken an occupational health assessment concerning their suitability to undertake the JRFT, and if any of the conditions have arisen subsequent to that assessment):

This form may be forwarded to occupational health if required.

Part 1 Human Rights

1. What is the policy or procedure title, what is its purpose or objective and who will be affected by it?
Personal Safety Training, to provide training to Police officers and staff who have face to face contact with the public.
2. Will the policy or procedure restrict anyone's Convention rights?
No
If the answer to Q2 was Yes proceed to Q3. If the answer to Q2 was No proceed to Part 2, Equality Impact Assessment. However, be alert to any possibility that your policy or procedure may restrict someone's Convention rights, things may change and you may need to reassess.
3. What Convention rights are restricted? Are they absolute rights or limited rights?
N/A
4. What is the legal basis for the restriction?
N/A
5. What is the legitimate aim for the restriction?
N/A
6. Are the actions that restrict the right proportionate? Are you sure you are not using a sledgehammer to crack a nut?
N/A
7. Are the actions that restrict the right fair, non-discriminatory and least intrusive?
N/A
8. Does the policy or procedure specify that a record of any decisions that affect someone's rights are documented?
N/A
9. Has legal advice been sought on the policy or procedure?
Pe

Part 2 - Equality Impact Assessment

This form should be completed electronically and on completion forwarded to the equality unit mailbox.

This Equality Impact Assessment form must be used to inform your decision making when reviewing or developing new policies/guidance/procedure/ working practices. It should remain a live document and be reviewed at key milestones during development or at least yearly.

The General Duty

The general duty is set out in section 149 of the Equality Act 2010. In summary, those subject to the Equality Duty must have DUE REGARD to the need to:

- eliminate unlawful discrimination, harassment and victimisation, between those who share a protected characteristic and those who do not;
- advance equality of opportunity between those who share a protected characteristic and those who do not;
- foster good relations between those who share a protected characteristic and those who do not.

Authors have a statutory requirement to have DUE REGARD to the relevant protected characteristics shown below, whilst taking a common sense approach

- age
- disability
- gender reassignment
- marriage & civil partnership
- pregnancy and maternity
- race
- religion or belief
- sex (gender)
- sexual orientation

Name of the document, project or working practice:	Policy/Ref No:
Personal safety training policy	22/376

1. Briefly describe the intention of the document, project or working practice?

To outline the forces policy on training its workforce to the required College of Policing standard in personal safety training.

2. Does this document, project or working practice have a direct impact on people who :-				
a. Work for Derbyshire Constabulary (including specials and volunteers)	Yes	<input checked="" type="checkbox"/>	No	
b. Reside or visit Derbyshire	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
3. How does this policy affect the following protected groups?				
Include what relevant quantitative and qualitative data you have. This may include national/local research, surveys, reports, complaints and meetings. Please list any evidence in the boxes below.				
Protected Characteristic	Positive Impact or Benefits	Negative Impact or Risks	Where impact/risk identified, what, if anything can be done?	
Age: Yes		Disproportionate number of officers likely to fail JRFT	Additional support in accordance with CoP JRFT guidance	
Disability (physical, sensory, learning) Yes		Officer with joint injuries failing to meet the required standard of the MSFT	Chester Treadmill test	
Transgender (person is proposing to undergo, is undergoing or has undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attributes of sex) No				
Race (Black, Asian, Chinese & Other, Mixed Race, White, Gypsy/ Travellers, Asylum Seekers)No				
Religion/Belief Religion/Belief (Religion means any religion and a reference to religion includes a reference to a lack of religion. Belief means any religious or philosophical belief and a reference to belief includes a reference to a lack of belief)No				
Sex (Gender) Yes		Older female officer are disproportionately more likely to not meet the required level of the JRFT	Additional support in accordance with CoP JRFT guidance	
Sexual orientation (lesbian, gay man, bisexuals, heterosexual) No				
Pregnancy and Maternity Yes		Pregnant and officers returning from maternity leave for 12 month after giving birth are not required to undertake training until assessed by a doctor		

Marriage and Civil Partnership No			
---	--	--	--

4. Is there any further engagement or consultation required to support the above?				
No <small>If No go to 7</small>	X	Yes	<input type="checkbox"/>	If Yes please contact the Equality Unit – Compliance and Inclusion Officer (75 04865) for advice on who to consult with.
5. Who have you consulted with and what was their feedback? Was their feedback adopted? (If not why not?)				
Equality Unit, Police Federation				
6. Action Plan This EIA will be reviewed on a yearly basis to monitor the impact on protected characteristics. Following consultation and feedback what action will you take?				
Action	Timescale	Action Owner		

7. Quality Assurance -

This assessment requires the signature of the EIA author. It should then be forwarded to the Equality Unit.

I am satisfied this assessment demonstrates compliance with the General Duties under the Equality Act 2010 , and that due regard has been given to the need to;-

- Eliminate unlawful discrimination
- Advance equality of opportunity
- Foster good relations

EIA Author: J I McGrogan

Date: 14/01/22

Department: L&D

Head of Equality:

Date:

This EIA will be retained until the next review date:

Part 3 - Consultation

1. What departments, individuals and organisations have been consulted in the development of this policy or procedure? At the very least you should consult with the below. It may also be beneficial in some cases to consult with the Force Staff Network co-ordinator and Legal Services.

Name

Department / Organisation

Date

Police Federation

Unison

Data Protection

Contact Management Staff Uniform Policy

This policy is based on the force policy outlining Uniform and Appearance Standards for Derbyshire Constabulary (Ref 21/373), which can be read in full here: [Connect - Uniform and Appearance Standards Policy](#)

This policy is mandatory for all Contact Management staff.

Rationale

Following the adoption of the updated Uniform and Appearance Standards for Derbyshire Constabulary in December 2021, the Senior Leadership Team in the Contact Management have reviewed and revised the uniform policy for all Contact Management staff.

This is in line with the overall standards set by the Constabulary which states “all members of the Constabulary are required to present a smart, professional and credible image regardless of the role and duties they perform.” Consideration has been given to the needs of the individuals, whilst setting a professional image.

Purpose of Policy

To ensure all members of the Contact Management represent the organisation in a professional manner through their appearance.

This will encourage a shared sense of identity and belonging and promote a sense of pride in the team. It will also improve security and awareness of who is accessing the Contact Management site.

Uniform

The uniform will consist of a coloured fleece, polo shirt and dark coloured lower half clothing.

The force will provide:

- Fleece jacket with force crest x 1
- Polo shirt with force crest x 4

Lower half uniform is not provided by the force. This is to enable staff to be comfortable, depending on the time of year and shift they are working.

However, it is expected that lower half uniform should consist of:

- Black/dark smart trousers
- Black/dark full-length leggings (plain, no patterns or logos)
- Black/dark knee-length skirt
- Black/dark tights
- Black/dark knee-length tailored shorts

Flat, closed toe shoes should be worn.

If an item of clothing is required for cultural or religious reasons, then that item may be worn with line manager approval.

Please note

We are in the process of agreeing the standard polo shirt colour and sizing information. When we have taken delivery of the garments, we will provide all staff with the date when this policy will be implemented.

ACC Michelle Shooter

Sarah Mc Aughtrie Head of Contact Management

10/02/2022



Force Policy Template

Document title: Preferred Name on Warrant/Identification Card Policy
Document Reference:

Owner:

Review date:

Next Review date:

Publication:

Is this Force policy suitable for public disclosure under the Freedom of Information Act 2000?

Do you wish for this Force Policy to be published on Connect?

Do you wish for this Force Policy to be published on the Force Website?

Introduction

This policy has been introduced to clarify the position taken by Derbyshire Constabulary regarding the name printed on Warrant/Identification Cards.

A Warrant/Identity Card is a proof of identification. The card features a personal photograph of the person, the individual's name, identity number and Chief Constable Signature.

Derbyshire Constabulary takes the position that the choice of name on the Warrant/Identification Card can be made by the individual, within the lines of the below procedures.

Procedures

An individual can choose what name they would prefer to have displayed on their Warrant/Identification Card. The name can be a shortened version or a middle name but **cannot** be a nickname. The name appearing on the Warrant/Identification card will become their official name used for all Derbyshire Constabulary systems.

For example: Steven can be shortened to Steve or Peter to Pete.

The requested name will be at the discretion of the Individuals Line Manager and Business Support.

Monitoring and Review

This policy will be subject to ongoing monitoring and a review undertaken every two years.

Part 1: Version Control

Version Control				
Date	Version	Reason for Amendment	Completed by	Impact Assessment Score

[Insert narrative – What the process is and guidance to support leads]

Policy Implementation and Change Assessment Matrix				
0	1	2	3	4
No significant Change: The Policy change can be managed within existing skills and knowledge with no training communication	Business Only Change: The Policy change involves a process change with no requirement for training	Minimal Change: A change in process that can be managed through simple communication and briefing	Moderate Change: A change or implementation of a process that requires targeted communication and training to ensure the change is delivered.	Significant Change: A change in process that requires project support and would require significant behaviour and process change. Executive sign off required
Indicators				
The change involves a reword or subtle change in processes to update terminology or clarify ambiguity (as examples).	Process changes that involve systems or clearly defined processes that are contained within the process without the need for additional training.	A minimal change in process that can be managed by a given lead, and potentially supported by the Communication and Engagement Team.	A moderate change that may require training and a clear communication and engagement plan, supported by assurance that change has been embedded.	A significant change that reworks or implements a completely new or different process that requires dedicated in-depth support in respect of project management, training and communication.

Part 2: Policy Sign Off

Relevant Lead	Sign Off	Date
Executive Lead (for new policy and change impact of four)		
Head of Department		
Policy Author		
Other		

Part 3: Impact on any Other Policy

Name	Impact

Part 4: Human Rights

1. What is the policy or procedure title, what is its purpose or objective and who will be affected by it?
2. Will the policy or procedure restrict anyone's Convention rights?
If the answer to Q2 was Yes proceed to Q3. If the answer to Q2 was No proceed to Part 2, Equality Impact Assessment. However, be alert to any possibility that your policy or procedure may restrict someone's Convention rights, things may change and you may need to reassess.
3. What Convention rights are restricted? Are they absolute rights or limited rights?
4. What is the legal basis for the restriction?
5. What is the legitimate aim for the restriction?
6. Are the actions that restrict the right proportionate? Are you sure you are not using a sledgehammer to crack a nut?
7. Are the actions that restrict the right fair, non-discriminatory and least intrusive?
8. Does the policy or procedure specify that a record of any decisions that affect someone's rights are documented?
9. Has legal advice been sought on the policy or procedure?

Part 5: Consultation

1. What departments, individuals and organisations have been consulted in the development of this policy or procedure? At the very least you should consult with the below. It may also be beneficial in some cases to consult with the Force Staff Network co-ordinator and Legal Services.

Name	Department / Organisation	
Police Federation		
Unison		
Data Protection		
Legal Services		

Procurement Process

Single Tender Actions

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Vulnerability



Fighting
Crime



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People



Prevention and
Partnerships



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Visible Policing



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Single Tender Actions (STA's).

STA's or Waivers are documents which must be completed by procurement and budget holders where an intended purchase is to be made without a competitive process being completed. Comprehensive rationale must be provided for each application, supported by procurement.

The STA document requires agreement and sign off by the Head of Department, Head of Procurement and the Director of Finance before being presented to the OPCC for final approval.

Prior to progressing any STA the procurement team along with the budget holder will ensure that this approach is an appropriate route to market. This follows comprehensive market research in relation to the goods and/or services to be procured.

The research will look into all potential compliant routes to market, eg. Existing accessible contracts, framework agreements, collaboration opportunities (Regional and National) as preferred options ahead of the need to process an STA.

STA's are used by procurement as a last resort after all other avenues have been exhausted.

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An STA may be appropriate in the following situations:

LIMITED SUPPLIER

*If there is only **one** supplier of a particular product or service. This may arise, for example, if ownership of the relevant Intellectual Property Rights excludes all other potential suppliers, or if the product is bespoke.*

Follow-up work where the provider has already carried out initial work in the same area assuming there was competition for the initial work, and that this single tender action does not start a series of several on the same grounds;

PRODUCT OR SERVICE

*If there are strong **compatibility** issues relating to goods or services that the OPCC or Constabulary already use, and it would be uneconomic to replace.*

Covert/bespoke technology

Where there is sufficient evidence that competition will not result in a better price;

URGENCY

*If it is a matter of extreme urgency and this is due to circumstances **outside** the control of the OPCC / Constabulary. This does **not** include circumstances brought about by lack of internal planning.*

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Volume

January to September 2022 a total of 30 STA's have been managed by the procurement team, the vast majority of which have been processed for goods and/or services to;

EM-TSU

- EMSOU-FS
- Operational Support
- Digital Forensics

Due to the nature of their work, these departments rely heavily on cutting edge start of art and often covert equipment, in order to remain at the forefront of Policing activities, whilst maintaining a standard and sophistication of equipment that criminals find hard to detect and evade.

Typical equipment includes surveillance equipment & systems, Ammunition, technology investigation tools & software, specialist forensic analysis services, Cybercrime detection products and technology etc.

All of the above examples are low volume, short life expectancy products meaning very few suppliers devote any time or resources to development and manufacture resulting in an extremely small specialist market.

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Embedded document from
page 5

Information for JARAC meeting
27 September 2022

Cases Recorded

Year	Sch 3 complaints	Non Sch 3 complaints	Conduct Matters
01/01/22 to 22/09/22	564	459	48
2021	516	742	62
2020	525	484	43

Complaints by Type

Allegation Type	Number of Allegations
Police action following contact	310
Decisions	137
Information	155
General level of service	228
Stops, and stop and search	1
Searches of premises and seizure of property	47
Power to arrest and detain	39
Use of force	91
Detention in police custody	57
Bail, identification and interview procedures	22
Evidential procedures	49
Out of court disposals	3
Other policies and procedures	13
Handling of or damage to property/premises	43
Use of police systems	1
Disclosure of information	26
Handling of information	4
Accessing and handling of information from other sources	1
Use of police vehicles	15
Discrimination - Other	4
Discrimination - Disability	8
Discrimination - Gender reassignment	1
Discrimination - Race	16
Discrimination - Sex	5
Discrimination - Sexual Orientation	1
Organisational corruption	2
Obstruction of justice	3
Abuse of position for other purpose	5
Impolite language/tone	58
	46
Unprofessional attitude and disrespect	106

Lack of fairness and impartiality	77
Overbearing or harassing behaviours	47
Sexual assault	1
Other sexual conduct	1
Discreditable conduct	10
Other	78

Source of Complaints

Source of Complaint	Number of complaints
CMC	2
Complaint	1
E-mail	50
E-PCR1	75
Incident	11
IOPC	98
IPCC	40
Letter	51
Orally	3
Other	2
Telephone	9
Web form	583
Grand Total	925

IOPC Referrals

Sixteen cases were referred to the IOPC so far this year, with two of them remaining with the IOPC to investigate independently.

Case Reference	IOPC Decision	Reason Referred	Summary	No of officers involved
CM/00020/21	Local	Relevant offence	Honesty & Integrity Confidentiality Duties & Responsibilities	Police Staff
CO/00130/22	Local	Death or serious injury	Unprofessional attitude Evidential procedures	
CO/00194/22	Local	Death or serious injury	Use of Force	Constable x 3 S/Constable
CO/00222/22	Local	Other	Use of Force Power to arrest/detain	Constable x 3
CM/00004/22	Local	Death or serious injury	Duties & Responsibilities x6	Constable x 6

CO/00080/22	Local	Serious assault	Impolite & Intolerant actions Overbearing behaviours Use of Force Impolite Language	Constable x 3
CO/00085/22	Local	Serious assault	Impolite & Intolerant actions Use of Force Lack of Fairness & Impartiality Detention in Police Custody	Constable x 3
CM/00005/22	Local	Serious sexual offence	Discreditable Conduct	Constable x 2
CO/00313/22	Local	Serious assault	Use of Force x 3	Constable x 2
CO/01067/21	Local	Death or serious injury	Other	Constable
CM/00024/22	Independent	Other	Discreditable Conduct	PCSO
CM/00020/22		Other	Discreditable Conduct	PCSO
CO/00619/22	Local	Death or serious injury	General level of service Use of Force	Constable x 4
CO/00791/22	Local	Death or serious injury	Use of Force	Constable
CO/00807/22	Local	Death or serious injury	Use of Force	Sergeant x 2 CDO
CO/01064/21	Independent	Death or serious injury	Use of Force Police action following contact	To be confirmed

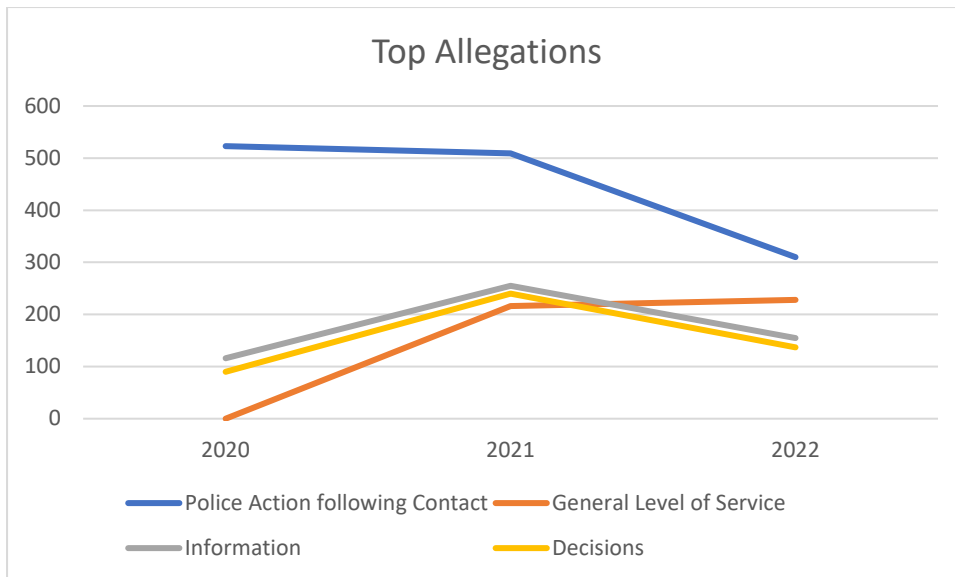
Finalisation of Complaints

A total of 1838 allegations have been recorded to date this year, with 1079 being finalised. In addition to those resolved within PSD, many complaints received are resolved at the first port of call, for example the first line supervision on shift. Cases more than one allegation, may have more than one officer, might be acceptable for one officer but not another.

Finalisation	Number of allegations
Resolved	511
Service provided was acceptable	421
Service provided was not acceptable	73
Withdrawn	17
Not resolved - NFA	2
Not determined if the service is acceptable	9
No further action required	46

Common Themes and Trends

Police action following contact, General level of service, Information and Decisions continue to be the most popular allegations made for the last two years.



Lessons Learnt

The following learning has been identified by the OPCC so far this year;

1. The Constabulary need to consider their current processes around communication to the registered owners when a vehicle has been seized. They should consider from a customer service perspective, what the owner of a vehicle would expect to receive in terms of communication from the Constabulary if their vehicle is ceased and they were not the driver at the time of the collision. Especially, if the driver is not known to the owner for instance or the driver is arrested and kept in custody, the Constabulary should consider how the owner would know of the vehicles whereabouts and the process and timescales to get their vehicle back. Therefore, I am giving some learning back to the Constabulary to consider reviewing their processes around ceasing vehicles and the communication sent to registered owners, to ensure that the current process is fit for purpose in all situations.
2. The Constabulary should review the documentation that is left with individuals when officers visit and aren't able to speak to the individual immediately about a matter. I believe it would be beneficial to have some form of card that can be left with the individual, so that they then have the direct contact details of the officer to liaise with should they wish to do so. This card could also detail the support services on offer for individuals to utilise, should they wish to do so.
3. To ensure that all officers are aware that whilst the majority of North Derbyshire area prosecution goes to Manchester Courts, all traffic related offences stay within Derbyshire and are not transferred across to Manchester. The Constabulary should ensure that all officers are aware of the Witness Care Teams involvement in road traffic offences, so that they are able to give individuals the correct information regarding updates and timescales given.
4. The Constabulary should give some learning directly back to the officer, regarding ensuring that individuals are kept updated on their case and that if there are delays in responding to questions raised, then this is addressed, and the individuals expectations are managed accordingly.

5. I have identified some learning for the Constabulary to consider regarding ensuring that officers are updating individuals of the results of their submissions to the CAPTURE system in line with the NPCC guidance detailed under Point 2 of the review. Individuals should not have to chase the Constabulary for an update.

The IOPC has identified the following 'organisational' learning so far this year;

1. It has been identified that the officers involved in the incident were not aware of the College of Policing Authorised Professional Practice (APP) guidance: Arrest, Detention and Transportation, in that anyone with a head injury should be taken to hospital. It is said that the force is moving away from local guidance and utilising the APP more, IOPC therefore recommended that all officers across the force are reminded and refreshed on the content of the above guidance

The IOPC has identified the following 'individual' learning;

1. I am of the view that there is individual learning for the officers and the call handler who dealt with the call from the complainant. All three parties may wish to refresh their understanding of the College of Policing Authorised Professional Practice in relation to adults at risk, domestic abuse, and mental health. The call handler should be reminded of the importance of recognising and responding to public complaints. The individual learning recommended by the IOPC in this letter should be clearly noted on the service records of the officers and staff member concerned.
2. The Constabulary should consider giving some learning back to the IO, to ensure that in future he takes note of the complainants preferred method of contact, as per the IOPC Statutory Complaint Guidance Section 2, Paragraph 2.19. The IO should have emailed the complainant to discuss his complaint if this was the complainants preferred communication method. The Constabulary should consider giving some learning back to the Professional Standard Department (PSD), to ensure that the ROC contains sufficient narrative and covers the points of the complaint in full, as this will give reassurance back to the complainant that all aspects of their complaint has been captured thoroughly.