

Chief Constables Report  
to  
Kent Police and Crime Commissioner's Performance and Delivery Board

**INSPECTIONS, AUDITS & REVIEWS**

Wednesday 26 September 2018

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**1. Strategic Overview.**

Policing is an increasingly regulated public service and the overarching responsibility for governance is set out in the Police Reform and Social Responsibility Act 2011. The legislative framework is complemented by the Policing Protocol 2011 (which came into force in January 2012) and covers the scope of the Act and the specific responsibilities of the key stakeholders including both the Police and Crime Commissioner (PCC) and the Chief Constable. Amongst those responsibilities the protocol states the PCC should: "scrutinise, support and challenge the overall performance of the Force" and the utilisation of Her Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) inspections and others audits and reviews of the force enables the PCC to monitor specific areas of the force that are third party under scrutiny.

**2. Aims of the report.**

This report will record the key detail of the latest or ongoing inspections, audits or other reviews that have taken place since the last PCC Performance and Delivery Board on 31 May 2018.

**3. Her Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS).**

HMICFRS's role is to inspect and report on the efficiency and effectiveness of police forces and specified national police agencies. HMICFRS's overall objective is to provide, in the public interest, independent and professional assessments of police efficiency and effectiveness for the public, their elected representatives and the police.

**3.1 PEEL Inspection.** The force continues to prepare for the HMICFRS Integrated PEEL Assessment which commences 10 December 2018. This has involved collating data and document returns and facilitating insight visits and audits. These have included but are not limited to; attendance with officers on patrol, an audit of stop and search, an audit of case files and a visit to the Force Control Room.

On 15 August the force received a letter from HMI Matt Parr detailing the specific questions that the force will be subject to in December during the PEEL inspection fieldwork. This correspondence will set the agenda for pre-inspection preparedness between now, and the end of the year. One area already known about, but is featured in Mr Parr's letter, is the quality of crime investigation. This has been the subject of a short, focussed internal inspection in August, and will continue to be the centre of improvement work over the coming months.

As part of the PEEL process, HMICFRS will be undertaking an inspection entitled 'CT4', the date of which is not yet known. This is an inspection of the Prevent aspect of Counter Terrorism and inspection of the Counter Corruption Unit.

**3.2 Crime Data Integrity.** As detailed in the 'Safer in Kent: Performance and Delivery Board' paper, on Tuesday 28 August the force received formal notification from HMICFRS that the next Crime Data Integrity inspection will commence on Monday 1 October 2018 for two weeks with fieldwork undertaken from Monday 29 October 2018 for three days.

**3.3 Thematic and Joint Inspections.** In addition to the PEEL inspections, HMICFRS also carry out thematic and joint inspections. A Joint Targeted Area Inspection (JTAI) of Medway Children's Service (led by Ofsted) commenced in June 2018 with a subsequent report published in early August 2018. The recommendations are now being managed centrally by the Head of Protecting Vulnerable People.

HMICFRS have also recently published a national report on Hate Crime. Although Kent were not one of the forces inspected, the recommendations from the report are also being managed, by the Head of Protecting Vulnerable People.

**3.4 HMICFRS Recommendations.** Following the HMICFRS PEEL Efficiency Review 2017, all forces received the following recommendation:

*By September 2018, Chief Constables should produce an ambitious plan to improve digitally-enabled services within their force. The Home Office, National Police Chiefs' Council and Association of Police and Crime Commissioners should support the development of these plans by establishing a national framework which allows for the provision of digitally-enabled services across force boundaries.*

The Head of IT is coordinating force activity in respect of the Digital Plan requirements and in a recent visit to the force, HMICFRS advised that they are satisfied that the recommendation is being progressed well. Activity is planned week commencing 28 January 2019 for the HMICFRS lead for Kent to test a selection of recommendations with a view to formally discharging them.

**3.5 Force Management Statement.** The force has now submitted the Force Management Statement for Kent Police which is designed to improve and streamline the information police forces produce for their own management purposes, the PCC, Home Office, HMICFRS, other public institutions and the public. A 'public facing' Force Management Statement is being finalised, having been quality assured by additional proof readers and Legal Services, prior to it being published on the force website. It is anticipated this process will be completed in September 2018.

#### 4. Internal and External Audit Functions.

**4.1 Internal Audits.** The latest audit plan covering the OPCC and force for 2018/19 is shown in the table below and includes start dates where these are known. There are no additions or deletions from the programme presented at the previous Performance and Delivery Board but some of the start dates have been amended to allow for leave and alignment with other audits particularly for joint departments such as Payroll.

Audit	Commence	Sponsor(s)	Status
OPCC GDPR	16/04/2018	CFO to the PCC	FINAL
Contract management – large spends	20/04/2018	Head of Procurement	DRAFT report issued 19/07/18
Leavers/Movers process	14/05/2018	Head of Business Services	DRAFT report issued 20/07/18
POCA	12/06/2018	Head of SECU	Fieldwork complete. Initial debrief held, further debrief booked for 3/8/18
Pension Scheme Governance	26/06/2018	Head of Pensions	DRAFT report issued 2/8/18
Treasury Management	09/07/2018	Tax Accountant	Fieldwork complete, now in QA
Capital Accounting and Fixed Assets	18/07/2018	Capital Accountant	Fieldwork complete, now in QA

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Fleet Management	18/09/2018	Head of Transport Services	
Collaboration – Recharges (Joint)	Sept/Oct TBC	Chief Accountant	Requested to move due to client annual leave in July/August
Delivery of the Police and Crime Plan	Sept/Oct TBC	CFO to the PCC	Delayed due to auditor sickness
Payroll & Pensions payments to HMRC	Sept/Oct TBC	Tax Accountant / Payroll & Pensions Manager	Requested to move to Sept/Oct to avoid client availability pressures over the summer
Business Continuity	Oct/Nov TBC	TBC by CFO to the CC	Delayed as audit sponsor could not be ascertained
Training Records (Joint)	22/10/2018	Head of Learning & Development	
Complaints/PCC Correspondence	02/10/2018	OPCC Head of Governance	
Payroll	12/10/2018	Payroll & Pensions Manager	
Debtors	18/10/2018	Business Services Manager – Finance and Service Delivery	
Custody Management	26/11/2018	C/Supt Strategic Partnerships,	
Performance Management	10/12/2018	Director of Corporate Services	
Creditors	18/12/2018	Business Services Manager – Finance and Service Delivery	
Follow Up	02/01/2019	CFO to the CC	
Health & Safety	04/02/2019	Health & Safety Manager	
Restorative Justice	TBC	CFO to the PCC	

Five audits have been completed so far this year, two of which are at the review stage between auditors and business owner prior to being issued as draft audits.

Title of audit	Assurance Level	Draft issued	Recommendations		
			Low	Medium	High
Capital Accounting & Fixed Assets	Substantial	08-Aug-18	0	0	0
Treasury Management	Substantial	02-Aug-18	2	1	0
Pension Scheme Governance	Reasonable	02-Aug-18	3	3	0
Leavers & Movers	TBC	NA			
POCA, Drug & Property Seizures	TBC	NA			

The Capital Accounting audit report is notable as this is the first audit report either the force or PCC's CFO can recall with no recommendations made despite a thorough, week long review. This is an outstanding achievement and reflects extremely well on the capital accounting team given the incredibly complex area of accounting, increasing number and value of the asset base and extent of collaboration with Essex Police.

The Leavers and Movers and the POCA audits should be available as draft reports soon given that they are in the review stage at this point. For both these audits a lot of excellent work has been invested to ensure policies and practices are more robust as these two have been areas of low assurance in recent audits. Chief Officer oversight has ensured that previous weaknesses have been actively gripped to improve business practice and ensure the force and PCC can have more assurance over the effectiveness of the controls in these areas.

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Recommendations continue to be monitored by the Finance Team to ensure they are completed and updates requested of the business as necessary to ensure the agreed action has been taken in the timescales which were also agreed at the review meetings between business owner and auditor. Recommendations are only signed off as being implemented and completed on the production of detailed evidence to the force CFO. Incomplete or unsubstantiated evidence results in the recommendation not being signed off and further proof requested.

**4.2 External Audit.** The external audit of the statutory accounts was completed on Tuesday 10 July 2018 and the Accounts were signed off with an unqualified audit opinion on this date. This was a full three weeks ahead of the deadline and puts Kent as one of the first local authorities in the country to have their accounts signed off.

The audit of the accounts commenced on 30 April so was a lengthy and comprehensive exercise with our accounts and auditors peer reviewed as part of the overall national programme to ensure high standards. Despite this scrutiny only four adjustments were identified as being necessary (other than grammatical or presentational errors) between the draft and final versions of the Statement of Accounts, one of these was identified by our own team, one a significant difference between the actuarial estimation of pension liability value at the time of the draft accounts and the final figure two months later and the other two minor classification errors which made no overall difference to the Balance Sheet or underspend for the year.

The Chief Accountant has been invited to speak at a national CIPFA conference in the autumn on how Kent achieved such a fast and accurate close. This is a good accolade for the Finance team and recognition for the progress the team has made over the last few years.

## 5. Risks.

This paper conveys a breadth of scrutiny, governance and monitoring arrangements that are established and embedded. When these work streams are combined together they may appear to be extensive in volume. It is important to ensure that such events are, where possible "joined-up" and duplication is avoided.

Overall, the outcomes of the foregoing events and processes often lead to improvement opportunities and the force has gained a reputation for being transparent in the audit process and both receptive and responsive of the recommendations that may follow.

## 6. Police and Crime Plan.

Much of the internal review and inspection functions are directly linked to both the Kent Control Strategy and the PCC's Police and Crime Plan. Externally, HMICFRS PEEL and other activity cover all of the priorities within the plan.

## 7. Summary.

The force welcomes and benefits from varying levels of scrutiny and governance. The force will continue to strive for further improvements as part of the new integrated PEEL assessments, which will be commencing later this year. This demonstrates our commitment and drive to provide the very best service to victims, witnesses and the people of Kent. The extensive programme of internal inspections also reflects the force's commitment to provide a quality service across all of our business.