

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

**INSPECTIONS, AUDITS & REVIEWS**

Wednesday 25<sup>th</sup> September 2019

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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 5<sup>th</sup> June 2019.

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

The role of HMICFRS 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, effectiveness and legitimacy for the public, their elected representatives and the police.

**3.1 HMICFRS PEEL Inspection 2018/2019.**

During the second week of December 2018, Kent Police was subject to its first fully integrated HMICFRS 'PEEL' inspection.

Kent were one of 14 forces nationally to be inspected using a new integrated PEEL methodology (IPA). This entailed the force being open throughout the year to regular, structured visits (called insight visits) by our HMICFRS liaison officer. Alongside this, HMICFRS drew down on extensive data and other management information about the Force. This rich picture gave HMICFRS sufficient information for it to determine which areas it wanted to inspect during its in-force field work which took place between 10 December and 14 December 2018. HMICFRS refer to this as a risk-based approach. A full update on the outcome of this inspection was provided in the last paper but in summary Kent Police was awarded 'Good' for Effectiveness and 'Outstanding' for both Efficiency and Legitimacy which was an excellent result and complimented the outstanding grading for the Crime Data Accuracy inspection.

The Force is already energetically addressing the specific areas for improvement but also looked at the broader narrative coming from our 2018/19 integrated PEEL report, and have sought to distil from this material other important areas/issues where improvement could and should be made. The Chief Constable has made clear his intention to tackle effectiveness, with investigations and better support to victims being at the heart of that work.

### **3.2 Force Inspectorate Review – Powers of Detention under the Mental Health Act.**

Specific figures relating to the use of s.136 of the Mental Health Act (1983) in Kent are documented within the Safer in Kent paper. The Force Inspectorate was commissioned to conduct a review of how Kent Police officers exercise their powers of detention under the Mental Health Act. This report made the following conclusions:

Findings suggest that the 'over-use' is linked to the things that shape officers' decision-making at the scene. In their absence, the things that will support non-use, such as street triage, quality advice and training, make the Force's position understandable. But this is still within the context of being one of the country's 11 busiest Forces, and so Kent should still expect to be a higher user than most. Once new national s.136 data is released, further predictive modelling can be conducted to re-view this position. From a policing perspective, there is an argument to invest and recuperate the police officer labour that will otherwise be expended if the current s.136 norm continues.

### **3.3 Internal Inspection Review Update – Stalking and Harassment Recommendation**

Following a review it was recommended that: *'Within six months chief constables should ensure that officers are aware of the importance of treating breaches of orders, where appropriate, as part of a wider pattern of offending, and ensure that force policy and guidance helps officers to do this.'*

Stalking Policy is currently being reviewed and updated and guidance has been provided regarding breaches of civil orders and that Officers in Charge (OICs) must consider the behaviour that led to the granting of the order and the actions that constituted the breach and whether these indicate Stalking behaviours. If so then these must be recorded and investigated as Stalking as well as the breach of the order. Stalking training is currently being delivered across the Force which clearly emphasises the necessity for officers to consider any breaches of orders as Stalking behaviour.

Divisions have carried out a review of breaches reported over a 3 months period to look at timeliness of investigations and charges. Next steps will be to analyse the breaches and assess whether officers are correctly identifying Stalking behaviour and investigating appropriately.

Over 50 members of staff have volunteered to be Stalking SPOCs and they will provide tactical advice around Stalking. To measure the effectiveness of this role and performance in relation to Stalking a Q&A process is being designed that will involve quarterly dip testing of crime reports and investigations linked to breaches of civil orders to ascertain if officers and staff are correctly identifying Stalking behaviours. A Stalking tool kit has also been written which reinforces the expectation in considering breaches of orders as part of Stalking behaviour.

### **3.4 Update on Recent HMICFRS Publication - The Poor Relation – The Police and CPS Response to Crimes Against Older People.**

On 17<sup>th</sup> July 2019 the HMICFRS published their national report into the police and CPS response to crimes against older people. This is the first time the HMICFRS have specifically looked at older victims of crime. The police were praised in the report for their initial dealings with older victims but found that officers struggled to deal with some of the complex needs of older people. This leads to a lack of safeguarding, inconsistent referrals to support services and varying levels of support to give best evidence. Recommendations and areas of improvement were identified for

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National Police Chiefs' Council, Crown Prosecution Service, College of Policing and Chief Constables. These centre around victim needs assessments, safeguarding requirements, police demand and support services.

Kent Police were not inspected as part of the review however all Chief Constables have received the 4 recommendations and one area for improvement and the Force has welcomed the report. These have been reviewed by T/Chief Superintendent Pritchard (Head of Protecting Vulnerable People) and he has instigated activity to ensure the service provided to older victims of crime is enhanced.

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

#### **4.1 External Audits.**

The Corporate Finance team produce the Annual Statement of Accounts for the PCC and Kent Police Group as well as those of the Chief Constable. The Draft accounts for each of these were completed and published on 2<sup>nd</sup> May, some 29 days ahead of the statutory deadline.

The auditors arrived on site as planned on 29<sup>th</sup> April and were in situ for 3-4 weeks undertaking their comprehensive review. The quality of the working papers and turn-around times in response to their many questions was again highly praised by the audit team of three people.

The final accounts timetable as agreed by the auditors, Ernst and Young, meant the Accounts would have been finalised and signed off by 17<sup>th</sup> June. Developments nationally around a complex legal case (McCloud & Sergeant) involving the transition arrangements from previous pensions schemes to the 2015 schemes meant considerable delays to this date as did the audit of the Local Government Pension Scheme at KCC which is undertaken by a different auditor. The ruling in the McCloud case changed what was previously classified as a contingent liability to a provision and therefore meant the costs and impact had to be recorded in the Comprehensive Income and Expenditure Account and the Balance Sheet. The culmination of this was a late update to the Accounts which impacted the Net Cost of Services by £152m and the Pension liability on the Balance Sheet by £166m. Neither of these affected the cash position of Kent Police at the year-end or the General Fund. The Accounts were signed off with an unqualified audit opinion on 31<sup>st</sup> July which is in line with the statutory deadline.

During the audit the Corporate Finance team identified an error in one of the prior year figures in the Draft Accounts. This related to the valuation of the Police Pension Liability and a doubling up of a pensions increase – the decision was taken in conjunction and agreement with the auditors to amend the opening balances through a prior period adjustment following a revaluation of the Police Pension Schemes. The value of this adjustment and change was £135m although this only represents 3.5% of the overall balance. The Police Pension Fund is shown in our Accounts as Kent's share of a national liability and is not funded directly by the tax payers of Kent or through the Home Office grant.

There were two other changes of note between the Draft and the Final Accounts: The first related to the treatment of the costs joint operations with Essex. In effect the costs were previously shown as gross amounts i.e costs as costs and the reimbursement of these costs as income. These should in fact be shown as net figures and so a change was made. There was no overall effect to the General Fund or Deficit on the Net Cost of Services for the year. The second was a reclassification of a £4.8m investment on the Balance Sheet. This is a technical adjustment and again makes no difference to the overall net worth of Kent Police.

Kent Police again achieved an unqualified audit opinion on the Accounts and met the statutory deadlines despite considerable work being required for the late adjustments around the McCloud

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ruling. The work in entailed in this should not be underestimated and neither should the impact this has on any HMICFRS ratings on Efficiency.

Review meetings are planned for the autumn between the Chief Accountant and audit manager as well as between the Force's CFO, Commissioner's CFO and the Director at EY to review the audit process and suggest improvements to streamline the 2019/20 closedown process even further.

#### 4.2 Internal Audits.

The 2019/20 agreed internal audit programme is shown in the table below. This programme has been agreed between the auditors, RSM, the Deputy Chief Officer, Commissioners CFO and Force CFO as being the primary areas we seek assurance on. The programme may be subject to a degree of change if necessary in order to accommodate periods of leave or other absences.

Audit	Planned start	Status
Body-worn video (Joint)	02/05/2019	DRAFT report issued 18/06/19
Risk Management	20/05/2019	Fieldwork complete but awaiting evidence
IT Audit – Software Licensing follow up (Delayed from 2018/19)	22/05/2019	DRAFT report issued 12/07/19
Payroll and Pension payments to HMRC	Q1/2 TBC	
Firearms Storage and Destruction	03/07/2019	Fieldwork complete
Follow Up Part 1	17/07/2019	Fieldwork complete
Capital Accounting and Fixed Assets	22/07/2019	Fieldwork in progress
Road Risk Action Plan and Insurance (Joint)	30/07/2019	Fieldwork in progress
Treasury Management	07/08/2019	Fieldwork in progress
Covert Funds	27/08/2019	
General Ledger	02/09/2019	
Medium Term Financial Plan and Savings Plan	09/09/2019	
Payroll	30/09/2019	
IT Audit (Joint)	Q2/3	
Communications and Engagement	14/10/2019	
Estates Strategy - Sale of Assets	28/10/2019	
Creditors	18/11/2019	
Vehicle Telematics (Joint)	06/01/2020	
Follow Up Part 2	20/01/2020	

As can be seen from the table above none of the audits have been finalised at the time of writing so there are no assurance levels to include within this report. The first quarter of the financial year is usually avoided for internal audits in order to minimise any clashes with the statutory audit of the Final Accounts. Considerably more progress will be able to be reported at the next meeting.

#### 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.

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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. Summary.**

The Force welcomes and benefits from varying levels of scrutiny and governance. 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.