

Police, Fire and Crime Commissioner for Essex and Essex Police

Internal Audit Progress Report

22 March 2024

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1 Key messages

The internal audit plan for 2023/24 was approved by the Joint Audit Committee at the March 2023 meeting. This report provides an update on progress against that plan as and summarises the results of our work to date.

Since the last meeting, we have issued five final reports from the 2023/24 internal audit plan:



- **Debt Collection and Recovery** (substantial assurance);
- **Problem Solving** (partial assurance);
- **Performance Reporting** (advisory);
- **Investigative Wellbeing – Joint** (substantial assurance); and
- **Recruitment Compliance (PUP and General Officer Recruitment – Joint)** (substantial assurance) [\[to note\]](#)

We have issued four reports in draft from the 2023/24 plan since our last meeting:



- Follow Up;
- Public Victim Contact;
- Treasury Management; and,
- Procurement under £60k – Joint. [\[to note\]](#)

2 Reports

2.1 Summary of 2023/24 final reports being presented to this committee

This section summarises the 2023/24 reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
Performance Reporting (6.23.24) <p>Overall, we found that the Force has an adequate control framework in place for performance reporting which was, in a number of areas, well-designed and operating effectively. In particular, we noted that there is a multi-stage data verification process in place including Chief Officer review and feedback, and that this was completed to expected timeframes for the months we reviewed. We found that whilst revisions have occasionally been made to reports once submitted to the PFCC, the number of changes required are minimised by the review process through COG, and the changes themselves have been minor. Finally, we found that Monthly Performance Reports are subject to an appropriate level of review, challenge and scrutiny by both COG and the PRSB.</p> <p>However, we also found three control weaknesses that require prompt attention. These concern: i) the lack of available information about the Force’s approach to processing and presenting data, ii) the adjustment of figures from one reporting period to the next when changes to data have been made, but without clarity on why the figures have changed, and iii) failure to adjust figures that should have been adjusted As an example, we noted that for at least five metrics, figures reported for previous months) had been subsequently adjusted in later reporting periods (ie the following month) leading to inconsistent data reporting and comparisons between the two reports, whilst other performance measures which should have been adjusted to reflect changes had not been.</p>	Advisory	4	3	0



Assignment	Opinion issued	Actions agreed		
		L	M	H

We noted that whilst these are due to system limitations and were not erroneous in principle, a lack of transparency around reported data, compounded by undocumented processes, means that those relying on the data are not aware of why data may change which might therefore inhibit effective decision-making.

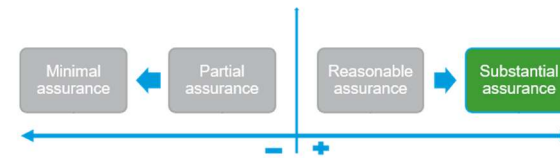
Debt Collection and Recovery (6.23.24)

Overall, we found an effective control framework in place for debt collection and recovery processes, made up of various well designed controls for the Force to ensure outstanding debts are monitored and chased through to recovery, which provides a clear audit trail. We noted clear process documents in place to guide employees through the expected controls for raising an invoice and debt recovery which emphasise the segregation of duties and clearly detail the approval limits, including guidance on write offs. We found consistent monthly reconciliations of the debtor system which were signed and dated appropriately alongside a thorough reporting process for aged debts and income budget monitoring.

However, we also found a control weaknesses relating to the escalation of debts to the legal team and the time taken for results to be seen for the recovery of these debts. In particular, we noted four debts dating back to 2018 and 2019, one of which has a value of £35.2k whereby there has been little progress made to recover the debt since the initial escalation in 2021, and this has not been written off.

Substantial assurance

2 1 0

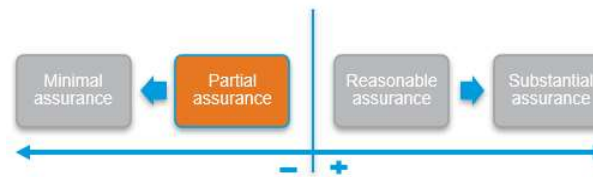


Problem Solving (7.23.24)

Our review confirmed that the application and knowledge of the problem solving model was inconsistent primarily around ensuring officers have completed related training, establishment and awareness of the Problem Solving Hub and how the Force evidence and track the use of problem solving and consultation with the CPTA. More specifically, we found registers are not taken for the completion of flex training days which included a problem-solving input in May 2023. Due to the audit being conducted only a short time after the launch of the problem-

Partial assurance

3 2 1





Assignment	Opinion issued	Actions agreed		
		L	M	H

solving hub, we were asked to look at the awareness of its existence and its potential, as opposed to its content.

However, we did find that controls were well designed and complied with in relation to monitoring of problem solving AFIs through to planned implementation in June 2024.

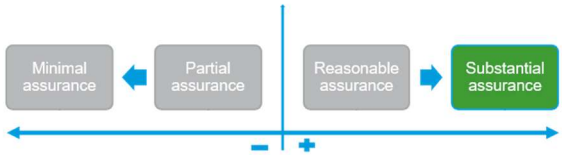
Investigative Wellbeing – Joint (7.23.24)

Overall, our review identified that both Forces have robust arrangements in place to promote, monitor and manage the wellbeing of investigators. Protocols were in place outlining the processes followed for the two formal methods through which investigator wellbeing is assessed and supported, psychological screenings and trauma risk management interventions. A range of methods were being used to make investigators aware of the wellbeing support available to them, and inform them of how to manage their wellbeing, including an Investigator Wellbeing Pack, a dedicated wellbeing Sharepoint site and blog posts. Mandatory training was also being provided to managers of investigators to ensure they are aware of how and why investigators should be supported.

We also confirmed that appropriate governance arrangement were in place in relation to wellbeing, both operationally and strategically. We did, however, identify some enhancements which the Forces can make as part of implementing their in-house screening programme, which related to reviewing the additional roles which are offered screening and retaining consistent evidence to show that screening has been offered to all required investigators.

Substantial assurance

2 0 0



Recruitment Compliance (Police Uplift Programme and General Officer Recruitment) – Joint (2.23.24)

Overall, we found an effective control framework was in place for ensuring that officers recruited via the PUP followed the correct recruitment journey with appropriate mitigations in place where necessary. We found controls to be well complied with regarding the completion of online applications, shortlisting, the COP National Sift, online assessments, and senior

Substantial assurance

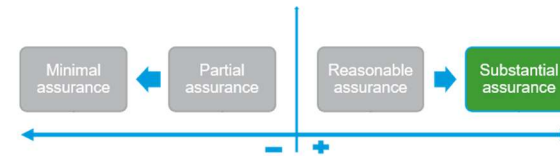
4 0 0



Assignment	Opinion issued	Actions agreed		
		L	M	H

interviews (pre-selection) for our sample of 60 officers. We also noted compliance with controls regarding their vetting and CTC clearance, medical sign off, fitness test results, references verification, identification checks, biometric test results, business interest approvals, home visit or professional standard questionnaire outcomes, and DVLA records. We also found that reporting on PUP achievement was clear and that contingencies in reaction to the pandemic were clearly documented and helped with the attainment of officers during the PUP.

However, we did identify four areas where controls had not been complied with. For two of our sample of 60 officers, we noted that the period of time between their medical sign off or vetting clearance and their offer date had exceeded six months thus making them invalid for the offer; neither a medical nor a vetting health check were re-completed when they should have been. We also found six cases where Recruitment Tracking Sheets had not all been quality assessed by two separate individuals and three cases where Eligibility Questionnaires were not available to view on SharePoint. For each of these cases, we confirmed that there were mitigating controls or reasons for these findings which we have detailed below. Finally, we found that the Police Officer Recruitment Protocol was due for review in April 2023 with the new Protocol currently in consultation.



3 Summary of progress to date with the 2023/24 Internal Audit Plan

Assignment	Start date / Status	Draft report issued	Final report issued	Opinion	Actions agreed			Target JAC (as per IA plan)	Actual JAC
					L	M	H		
Firearms Licensing	FINAL	16/06/23	18/07/23	Reasonable assurance	3	1	0	September 2023	September 2023
Data Protection and Information Management	FINAL	23/08/23	08/09/23	Advisory (no opinion)	4	8	3	September 2023	September 2023
Operational Resource Management (RMU) – SAP duty management system	FINAL	25/08/23 and 12/09/23	04/10/23	Reasonable assurance	3	1	0	December 2023 (Sept 2023)*	December 2023
Payroll – processes for leavers	FINAL	12/10/23	21/11/23	Advisory	3	3	0	December 2023 (Sept 2023)*	December 2023
Performance Reporting	FINAL	13/10/23	06/03/24	Advisory	4	3	0	December 2023*	March 2024
Debt Collection and Recovery	FINAL	14/11/23, 21/11/23	04/01/24	Substantial assurance	2	1	0	December 2023*	March 2024
Problem Solving	FINAL	27/11/23	13/02/24	Partial assurance	3	2	1	March 2024	March 2024
Investigative Wellbeing (JOINT)	FINAL	30/01/24	26/02/24	Substantial assurance	2	0	0	March 2024	March 2024
Recruitment Compliance (PUP and General Officer Recruitment) JOINT	FINAL	07/02/24	27/02/24	Substantial assurance	4	0	0	March 2024 (December 2023)	March 2024



Assignment	Start date / Status	Draft report issued	Final report issued	Opinion	Actions agreed			Target JAC (as per IA plan)	Actual JAC
					L	M	H		
Follow up	DRAFT	04/03/24						March 2024	
Public Victim Contact	DRAFT	14/02/24						June 2024 (March 2024)	
Procurement under £60k (Joint)*	DRAFT	27/02/24						June 2024 (March 2024)	
Treasury Management	DRAFT	06/03/24						June 2024	
Outsourced Data Centre service management processes	Fieldwork complete. Draft report to be issued shortly.							June 2024 (March 2024)	

*see explanation below

Appendix A – Other matters

Changes to the audit plan

There have been no changes to the 2023/24 internal audit plan since the last meeting. The following changes were previously reported:

Auditable area	Reason for change
Operational Resource Management (RMU) – SAP duty management system	Due to staff availability within the RMU, the completion of the fieldwork was delayed. The final report will be presented to the December 2023 meeting.
Payroll – processes for leavers	Due to auditor annual leave and study leave, the completion of the fieldwork for this review was delayed and this report will be presented to the December 2023 meeting.
Policing Cultures and Values	Due to the Force being provided with assurance from other areas in relation to cultures and values, we have been asked to remove this review from the 2023/24 plan. We are in discussions with management regarding a replacement audit from the long list of audits that initially did not make the short list for 2023/24. Expected timing Q4.
Policing Cultures and Values now Procurement Under £60k	We reported to the last meeting that we were in discussion to replace the Policing Cultures and Values audit. This has now been replaced with an audit of 'Procurement under £60k arrangements'. The fieldwork will commence in January 2024.
Performance Reporting and Debt Collection and Recovery	We are in the process of agreeing management actions with management from the PFCC's Office and the Force for the Performance Reporting review and the Force for the Debt Collection and Recovery review, these final reports will now be presented to the March 2024 meeting.

Information and briefings

We are committed to delivering an excellent client experience every time we work with you. Since the last Audit Committee meeting we have issued the following briefings (these have been added to the end of the agenda for information).



RSM Risk Deep Dive Guidance (February 2024) - In this edition we provide Audit Committees with guidance in respect of how to undertake a comprehensive review of strategic risks.

Taking Action to Drive Improvement (February 2024) - Guidance to management on some of the key things to think about when an audit is planned for their area of responsibility.

Global Internal Audit Standards (February 2024) - This is the first in a series of papers that will be issued over the next year, looking at the impact the Standards will have on the provision of internal audit services and what this means for audit committees and senior management at clients.

Emerging Risk Radar (January 2024) – This paper is based on 19 survey responses from board members and professional advisors from across all industries over the last six months and provides a summary of key emerging risks.

Emergency Services News Briefing (March 2024) – Our quarterly news briefing draws attention to some of the key developments and publications in the sector, with a particular focus on the challenges and pressures faced by the police and policing conduct.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department. This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

Head of Internal Audit Opinions 2023/24

The committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The committee should note that any negative assurance opinions or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in a qualified / negative annual opinions.

To date we have issued nine final reports for 2023/24. Five have resulted in positive opinions, one was a partial assurance (Problem Solving) and three were advisory reviews, one of which identified a number of significant issues (Data Protection and Information Management). The partial assurance and advisory review with significant issues will impact, but not in isolation quality the opinions. We will advise the S151 Officers of any further impact to the annual opinions as the remaining reports are finalised.

Appendix B - Key performance indicators (KPIs)

	Delivery				Quality	
	Target	Actual	Notes (ref)		Target	Actual (see Notes)
Audits commenced in line with original timescales	Yes	Yes**		Conformance with PSIAS and IIA Standards	Yes	Yes
Draft reports issued within 15 days of debrief meeting	15 days	9 days		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes
Management responses received within 15 days of draft report	15 days	33 days	<ul style="list-style-type: none"> • Payroll for Leavers – 28 days • Debtors – 33 days • Performance Reporting – 103 days due to sign off from multiple parties • Problem Solving – 55 days • Wellbeing – 19 days 	Response time for all general enquiries for assistance	2 working days	1 working day
Final report issued within 3 days of management response	3 days	3 days		% of staff with CCAB/CMIIA qualifications /qualified by experience on audits	50%	79%

Notes

** This takes into account changes agreed by management and Audit Committee during the year. Through employing an 'agile' or a 'flexible' approach to our service delivery we are able to respond to your assurance needs.



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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Police, Fire and Crime Commissioner for Essex and Essex Police, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.



POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE

Debt Collection and Recovery

Internal audit report 6.23/24

AC FINAL

4 January 2024

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EXECUTIVE SUMMARY – DEBT COLLECTION AND RECOVERY

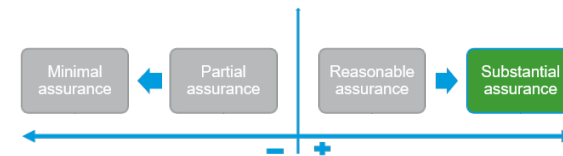
Conclusion

Overall, we found an effective control framework in place for debt collection and recovery processes, made up of various well designed controls for the Force to ensure outstanding debts are monitored and chased through to recovery, which provides a clear audit trail. We noted clear process documents in place to guide employees through the expected controls for raising an invoice and debt recovery which emphasise the segregation of duties and clearly detail the approval limits, including guidance on write offs. We found consistent monthly reconciliations of the debtor system which were signed and dated appropriately alongside a thorough reporting process for aged debts and income budget monitoring.

However, we also found a control weaknesses relating to the escalation of debts to the legal team and the time taken for results to be seen for the recovery of these debts. In particular, we noted four debts dating back to 2018 and 2019, one of which has a value of £35.2k whereby there has been little progress made to recover the debt since the initial escalation in 2021, and this has not been written off.

Internal audit opinion:

Taking account of the issues identified, the Police, Fire and Crime Commissioner and Chief Constable can take substantial assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.



Key findings

We identified the following weakness resulting in the agreement of one medium priority action:



Aged Debtor Sample Testing

We reviewed a sample of 20 aged debts from the September 2023 Aged Debt Report and were able to confirm that eight debts had been paid by the time of our review, three debts had repayment plans in place and one debt was awaiting a court date. One further debt was on hold awaiting an ex-employee re-joining the Force in November 2023, following which (we were advised) appropriate deductions will be made from their pay. For a further three debts we noted a final notice had been sent between June and August 2023 with monthly chasers being documented on SAP.

For the remaining four instances we noted that the debts had been owed since 2018 and 2019 and had been referred to the legal team by the Corporate Revenue Manager. We noted two debts dated back to 2018 and related to past employees, one was submitted for write off in September 2023 and the other showed as being chased with legal since 2019 (per SAP). The remaining two debts were raised in 2019 and totalled £28.3k (relating to Boyton Cross Motors Limited). These were escalated to the legal team in 2021, but we noted other invoices raised

since this date owed by the company totalled £35.2k. We noted through review of email correspondence that the legal team communicated to the Corporate Revenue Manager in July 2023 that little progress had been made recovering the debt and that it would be forwarded to an external solicitor.

We reviewed the Debtors Pack Report for Month 5 (August 2023) and noted that out of the total debt of £3.2m, £740k (23%) exceeded 30 days and £242k (7%) related to debts exceeding 90 days. Which would be due to or would have been escalated to the legal team. (Refer to Appendix A to see analysis supporting the aged debts exceeding 90 days).

Through review of SAP, we noted monthly entries showing that legal had been chased regularly with an email trail from March 2023 showing that both Business Services and the Corporate Revenue Manager were not receiving updates on outstanding invoices from the legal team. We confirmed through review, a response was received in July 2023 stating that the legal team had 'other priorities' to focus on.

Should the Force continue to chase the legal department to no avail there is a risk of funds not being recovered due to a lack of debt recovery action being taken. There is also a risk that the Force may be recognising potential income which is unrecoverable and should be written off. **(Medium)**

We noted the following controls to be adequately designed and operating effectively:



Data Analytics

Through review of five Outstanding Debtors reports from April to August 2023, we filtered the data per month in to three debt categories, which were 30-60 days, 60-90 days and 90+ days which enabled us to identify key trends, as detailed in Appendix A.

Additionally, using the Debtors Pack for August 2023 we were able to present the value of debts associated to the following five groups: Police Authorities, Government, Local authorities, Employee Debtors and General Debtors across the aged debt groups of 0-30, 31-60, 61-90 and over 90 days. This identified that the largest value of debts which exceeded 90 days were from 'General Debtors'.



Debt Management Policies and Procedures

Through review of the Financial and Procurement Regulations, effective 2023, we noted that debt collection recovery procedures and write off approval limits for the Force and PFCC were included. We noted through review of the PFCC decision report from August 2023, that the Financial and Procurement Regulations were approved with signatures of approval evident within the report.

We reviewed the process notes in place for Debt Recovery, dated September 2023, and Raising an AR Invoice, dated November 2022, and confirmed that they both included screenshots of the processes to be followed as well as the expected timeframe of 48 hours for a response to be made to invoice requests.



System Walkthrough

We observed via walkthrough the process of an invoice being requested through the Electronic Requisition Form, which is received by Business Services via email. We noted that the Form includes details of the customer, what the invoice is for including the value and the

details of who has requested the invoice. We were then able to confirm that invoices are raised and approved by separate members of staff which is then recorded on SAP with the date and name of who completed each task with segregation of duties applied.

We also observed, that SAP has inbuilt controls which allows the three aged debt letters (Dunn letters) to be produced and sent in a specific order, this is then noted on the invoice screen with the number of the letter that was last sent. Once the third and final Dunn letter is sent, we noted that a block is put on the system which we noted is symbolized as a 'B' on the invoice screen which we then confirmed allowed the Business Services team and the Corporate Revenue Manager to chase the debt manually before forwarding it to the legal team.



Invoicing and Service Level Agreement

Through review of a sample of 20 invoices, raised from April 2023, we confirmed that in all instances the invoice request form was recorded on SAP, with the correct details showing across the form and the invoice raised. Additionally, we confirmed segregation of duties had been adequately applied between the individual requesting the invoice, the individual who raised the invoice and the individual approving the invoice, and confirmed for all instances where the invoice exceeded £10k that the appropriate approval had been sought and recorded on SAP. Additionally, we noted that for 18 instances the invoices had been raised within the five working days stipulated within the Service Level Agreement, with the remaining two instances exceeding this being justified due to clarifications needed on an email address and tax code before the invoices could be raised, which we confirmed through review of email trails between the requestor and Business Services.

We reviewed the Business Services Finance Services Service Level Agreement and KPIs document, dated 2023-2024 and noted the inclusion of a service for Accounts Receivable requests to be processed with an invoice raised within five working days of receipt of a request.



Credit Notes

Through review of all 25 credit notes raised since April 2023 we confirmed that in all instances the requests were made by email which was subsequently documented on SAP, which we confirmed aligned with the process notes on how to raise an invoice. Additionally, we confirmed in all instances that segregation of duties was applied between the individual requesting the credit note and the individual who raised and approved it on SAP.



Aged Debtor Reports

Through review of three Aged Debtor Reports, dated July, August and September 2023, we noted through differing Dunn Dates and comments that the debts were updated between each report, specifically noting a debt which was updated in the July 2023 report which had a correlating entry on SAP, also from July 2023, confirming the debt was being queried with legal and was being updated appropriately. We reviewed email trails and confirmed that the Aged Debtor Reports were disseminated to the Corporate Revenue Manager for review.



Repayment Plans

Through review of a sample of ten repayment plans agreed between 2015 and 2023, we confirmed for nine instances that payment was recorded on SAP and, where possible, confirmed via the three most recent bank statements that the payments were being received in line with the agreement. In the remaining instance the plan was in the early stages of being set up, which we confirmed through review of email

correspondence between the debtor and Business Services. Additionally, we noted that the Force were proactively contesting unreasonable repayment proposals through an email trail with a past employee who was attempting to set up a plan that would take 24 years to complete.



Income Budget Monitoring

Through comparison of three Financial Monitoring Reports presented to the PRSB and three Financial Monitoring Reports presented to COG in June, July, and August 2023, we confirmed that the income totals presented to both entities aligned. Through review of the corresponding meeting minutes from the PRSB, we confirmed that the Monthly Finance Report was reported and discussed by the Board with a surplus income being noted in the August 2023 meeting due to the Home Office confirming they will partially fund the 2023/24 pay awards. Through review of the corresponding meeting minutes for COG, we confirmed that in all three instances the Monthly Finance report was discussed in detail, including a note in August 2023 that cash flow was in a better position than previous months. We did not receive evidence that allowed us to confirm whether the reported income figures agreed back to SAP, so we have added a limitation to the report to this effect.



Reconciliations of Debtors System

Through review of Debtor Reconciliations from June, July and August 2023 we noted that in all three instances the reconciliations were prepared and signed by the Corporate Revenue Manager and reviewed and signed off by either the Technical Revenue Accountant or the Chief Accountant as appropriate. Additionally, we noted that in all three instances the reconciliations were completed within a timely manner and had no discrepancies to investigate or resolve.



Write Offs

We were advised by the Corporate Revenue Manager that there had only been one debtor write off since April 2023, which was for a collection of invoices owed by Albert Road Recovery totalling at £86.8k, which we confirmed through SAP and the Aged Debtor Report from July 2023 had gone through the correct recovery processes prior to it being submitted for write off.

Through review of the Decision Report submitted to the PFCC confirming approval of the write-off, we noted that the company Albert Road Recovery, also known as Canute Haulage Group Ltd, went into administration in May 2018, owing the Force £127.5k across ten outstanding invoices. The Force received two cheques totalling £3.3k which alongside £37.4k worth of offset invoices owed by the Force reduced the total debt value to £86.8k.

Through attendance at the Joint Audit Committee on 22 September 2023, we confirmed that the Albert Road Write Off JAC paper, dated August 2023, was presented by the CFO and was appropriately challenged and scrutinised by the Committee members.

We also agreed two low priority management actions, details are included in section 2 below.

2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Aged Debtor Reports

Control	<p>Aged debt reports are run twice per month by a dedicated member of the Business Services team who reviews and chases the outstanding debts.</p> <p>The aged debt reports show outstanding debts by organisation/individual and the length they are overdue by in 30, 60 and 90 days intervals. A spreadsheet is also maintained that details where debt chasing has occurred and what steps have been taken. These details are also recorded on SAP. This report and spreadsheet are shared with Corporate Finance for decision on what to do with the outstanding debts.</p> <p>Where debts are overdue, an initial reminder letter is issue a month after the due date, which is followed by a second reminder letter after two months and a final reminder after three months.</p> <p>Following this the debt will either be considered for write off if the value is low enough, or it will be passed through to the legal team for further action to be taken, such as acceleration to County Court Judgements.</p>	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	<p>Through review of a sample of 20 aged debts from the September 2023 Aged Debt Report, we confirmed that in all instances recovery action had commenced, we also noted the following:</p> <ul style="list-style-type: none"> • We noted that in eight instances the debts had been paid between the time at which the report was produced and the time of our review, indicating that debt recovery processes were successful; • We noted a further three instances had repayment plans in place to recover the debt owed; • We noted one instance where an ex employee of the Force who had an outstanding debt had made the Business Services Assistant aware that they were re-joining the Force in November 2023, which we confirmed through an email saved on SAP, therefore the debt will be recovered with payroll through their payslip upon their return; • We noted monthly chases documented on the SAP system for three debts who received their final notice between June and August 2023, with another debtor awaiting a Court date following discussions with a solicitor surrounding recovery; and • For the remaining four instances, the Corporate Revenue Manager has been in deliberations with the legal team on next steps on how the debt can be recovered, as all four debts have been outstanding since 2018 and 2019, with monthly updates being saved on to the SAP system including all of the chases and deliberations with the legal team. <p>We noted two of the instances dated back to 2018 and were debts related to past employees, one was submitted for write off in September 2023 (which had not yet occurred at the time of our review), and the other showed on SAP as being chased with the Legal team since 2019 according to SAP to no avail. For the remaining two instances, totalling £28.3k, these were associated to Boyton Cross</p>		

Aged Debtor Reports

Motors Limited and were raised in 2019 before being escalated to the Legal team in 2021, we noted other invoices raised since this date owed by the company totalled £35.2k. We noted through review of email correspondence that the legal team communicated to the Corporate Revenue Manager in July 2023 that little progress had been made recovering the debt and that it would be forwarded to an external solicitor to try to recover the funds.

We noted through review of email correspondence between the Corporate Revenue Manager and the Legal team, that the Legal team had other priorities aside from debt chasing and it was noted that an external firm of solicitors will be instructed to take recovery action on some of the large balances.

We reviewed the Debtors Pack Report for Month 5 (August 2023) and noted that out of the total debt of £3.2m, £740k (23%) were debts exceeding 30 days with £242k (7%) due to debts exceeding 90 days, which would be due to or would have been escalated to the legal team. (Refer to Appendix A to see analysis supporting the aged debts exceeding 90 days). Through review of SAP, we noted monthly entries showing that legal had been chased regularly since the dates at which debts exceeded 90 days (and above) with an email trail from March 2023 showing that both Business Services and the Corporate Revenue Manager were receiving no updates across invoices from the legal team at all. We confirmed through review, a response was received in July 2023 stating that the legal team had 'other priorities' to focus on.

Through review of the Policy, we noted the timeframe for passing debts over to the legal team was noted as a "reasonable timeframe" which creates inconsistencies in the timeliness of debt chasing and ref

Should the Force continue to chase the inhouse legal department to no avail there is a risk of funds not being recovered due to a lack of debt recovery action being taken. There is also a risk that the Force may be recognising potential income which is unrecoverable and should be written off.

Management Action 2	We will consider outsourcing aged debts (over an agreed value) to external solicitors in order to recover outstanding debts in a timely manner and to reduce the workload of both the Corporate Finance and the Legal teams.	Responsible Owner: Melanie Bird Corporate Revenue Manager	Date: 31 July 2024	Priority: Medium
	If debts are not recovered within a defined timeframe (to be determined), we will write-off the debts.			
	In addition, we will update the policy to define the timeframe for which debts are passed over for legal/outsourced chasing.			

APPENDIX D: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following area:

Objective of the risk under review

To ensure all income due to the Force is received and that debts are recovered on a timely basis.

To cover raising and authorisation of invoices, chasing of outstanding debts and debt write off.

When planning the audit, the following areas for consideration and limitations were agreed:

The audit will consider the following;

- Controls in place to ensure all income is identified, invoiced and tracked through to recovery.
- Invoicing – invoices are raised at the request of an appropriate officer within the target timescale and include appropriate detail.
- Credit notes – appropriately authorised.
- Aged debt and recovery action – aged debt reports are reviewed and action taken on outstanding debts, appropriate staged process for recovery action is taken, from invoicing through to debt chasing, through to legal action and enforcement, including acceleration to County Court Judgements and enforcement agencies, where appropriate. Repayment plans have been approved and are reasonable
- Income budget monitoring – income is monitored against budget and variances are investigated. We will test that reported income can be agreed back to the accounting system. (We did not receive evidence that allowed us to provide assurance on whether the reported income agreed back to the accounting system.)
- Reconciliation of the Debtors system – reconciliations are carried out to the General Ledger and to the cash receipting system.
- Write offs - write offs are authorised at the appropriate level and only after recovery action has been exhausted.
- Follow up of previous management actions from 4.21/22 report

- We will utilise data analytics in order to undertake the following:
 - 1. Debt Portfolio Analysis: Analyse the police force's debt portfolio, including the types and amounts of outstanding debts. Categorize debts based on age, type (e.g., fines, fees, restitution), and collection stage. Identify any trends, high-risk areas, or bottlenecks in the debt collection process.
 - 2. Collection Performance Analysis: Evaluate the performance of the debt collection efforts by analysing metrics such as collection rates, recovery amounts, and collection timelines. Compare the performance across different debt types, collection methods, or officers to identify areas of success and potential areas for improvement. (We could not perform this analysis due to the way that the required data is retained).
 - 3. Aging Analysis: Analyse the aging of outstanding debts to identify patterns and trends. Assess the proportion of debts in different aging categories (e.g., 30 days, 60 days, 90+ days) and identify areas where prompt action is needed. This analysis helps prioritize efforts and allocate resources effectively.
 - 4. Data Quality Analysis: Assess the quality and accuracy of debt-related data. Identify any data entry errors, missing information, or inconsistencies that may hinder effective debt collection and recovery. Improving data quality can enhance decision-making and reduce errors in the process. (We could not perform this analysis due to the nature that the required data is retained.)
 - 5. Collection Strategy Analysis: Analyse the effectiveness of collection strategies employed by the police force. Assess the use of various communication channels (e.g., mail, phone, email), frequency of contact, and escalation procedures. Identify strategies that yield higher recovery rates and recommend improvements to enhance collection efforts. (We could not perform this analysis due to the nature that the required data is retained.)

Limitations to the scope of the audit assignment:

- Our work will not provide assurance that the organisation has identified all debts / monies owed to it.
- We will not consider the suitability of wording used in credit control letters.
- We will not consider the effectiveness of credit control actions taken, only whether actions have been taken in line with policies and procedures.
- We will not consider the procedures or performance of any third-party debt management contractors used.
- We will not substantively re-perform reconciliations.
- Testing will be completed on a sample basis from transactions within the current financial year.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work does not provide assurance that material error, loss or fraud do not exist.



POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE AND KENT POLICE AND CRIME COMMISSIONER AND KENT POLICE

Investigative wellbeing (Joint)

Internal audit report 1.23/24

AC FINAL

26 February 2024

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

1. EXECUTIVE SUMMARY

Conclusion

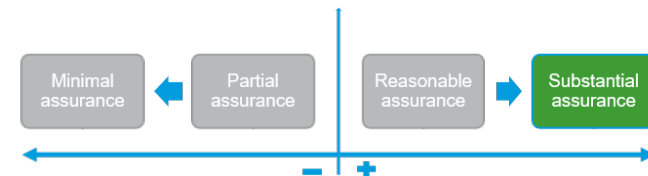
Overall, our review identified that both Forces have robust arrangements in place to promote, monitor and manage the wellbeing of investigators. Protocols were in place outlining the processes followed for the two formal methods through which investigator wellbeing is assessed and supported, psychological screenings and trauma risk management interventions. A range of methods were being used to make investigators aware of the wellbeing support available to them, and inform them of how to manage their wellbeing, including an Investigator Wellbeing Pack, a dedicated wellbeing Sharepoint site and blog posts. Mandatory training was also being provided to managers of investigators to ensure they are aware of how and why investigators should be supported.

We also confirmed that appropriate governance arrangements were in place in relation to wellbeing, both operationally and strategically. This included monthly meetings held by Health and Wellbeing Services to discuss key priorities and risks, review of wellbeing interventions at Wellbeing Steering Group meetings and periodic updates to the Joint Chief Officers Group regarding wellbeing issues.

We did, however, identify some enhancements which the Forces can make as part of implementing their in-house screening programme, which related to reviewing the additional roles which are offered screening and retaining consistent evidence to show that screening has been offered to all required investigators.

Internal audit opinion:

Taking account of the issues identified, the Kent Police and Crime Commissioner, Essex Police, Fire and Crime Commissioner and the Chief Constables of Kent and Essex Police can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.



Key findings

We noted the following controls to be adequately designed and operating effectively:



Joint Screening Protocol

The Joint Screening Protocol clearly described the psychological screening process from the identification of roles that should be offered screening through to the follow up actions taken based on the screening results, including required actions and expected timescales. The roles and responsibilities of key staff involved in the screening process were also defined within the Protocol, and we noted based on our sample testing that the key aspects of the screening process were accurately described within the Protocol.

The Protocol was up to date, having been reviewed in September 2023, with next review due in September 2025. We confirmed that this was available to investigators and other relevant staff on Sharepoint.



Trauma Risk Management (TRiM) Protocol

A Trauma Risk Management (TRiM) Protocol was in place, which clearly the processes which each individual Force follows to manage the welfare needs of investigators exposed to potentially traumatic events at work. This included the types of incidents where a TRiM intervention may be required and the actions to be performed at each stage of the intervention.

We noted that the Protocol was up to date, as this was previously reviewed in October 2023 with next review not due until October 2025. The Protocol was available on Sharepoint and had a documented owner responsible for ensuring it is periodically reviewed.



Nationally Identified Roles

Review of the guidance received by the Forces from the College of Policing and NPWS in 2022 regarding psychological risk management confirmed that the Forces had been informed of the roles which are deemed as high risk by the College of Policing and therefore should be offered psychological screening as part of the NPWS screening programme.



Screening Process

We selected a sample of 40 investigators (20 from each Force) that had been included in the psychological screening programme. In all 40 cases, we confirmed that the investigator had been offered the opportunity to complete a screening questionnaire in the 12 months from October 2022 to September 2023, and had completed this questionnaire, with a report detailing the outcome of the screening provided to relevant Force. 23 investigators were deemed fit based on their screening questionnaire, and as such no further action was required, except for one instance where an emerging need for support was identified from the screening, with their line manager advised to monitor this.

In the remaining 17 cases, the investigator had required a structured interview (12 cases) or a psychological assessment (five cases) to further assess their wellbeing. In all 17 cases, the interview/assessment had either been completed or incorporated into the investigators ongoing counselling. For all sampled investigators where the interview/assessment had identified that counselling, other support or access to wellbeing resources were required, we confirmed that this had been offered and provided to the investigator in a timely manner.



Chasing and Non-Completion

Whilst completion of psychological screening questionnaires is optional, we confirmed that the Counselling and Wellbeing Teams for both Forces regularly inform management of investigators that have not completed their questionnaire during the period where their department/team is being screened, focusing on areas of low uptake, so that these investigators can be chased up.

We also confirmed that the Counselling and Wellbeing Teams for both Forces had informed management of the investigators who had failed to complete their questionnaire by the screening deadline for their department/team. It is expected that line managers will use 1:1's to discuss the wellbeing of investigators that do not engage in screening, with this stated in the Joint Screening Protocol and verbally reinforced via wellbeing training and other outreach sessions delivered by the Counselling and Wellbeing Teams.



Proposal for In-House Screening

Through review of the proposal developed for an in-house screening programme, we confirmed that the Forces had considered how the psychological screening programme should be delivered moving forward, following the suspension of this after data protection concerns were

identified. This included consideration of the issues affecting the existing process managed by the third-party provider, such as a narrow funding window and low completion rates, and details of the in-house process which could replace this, including how this will align to the Force's Health and Wellbeing Strategy. The proposal was approved by Kent Police's Strategic Change and Resourcing Board in November 2023, and will be presented for approval at Essex Police in January 2024.

It was noted that the suspension of the psychological screening programme did not significantly impact on the wellbeing offering of the Forces, as this occurred outside of the College of Policing funding window when most screenings occur (October to February). In addition, we noted that investigators had continued to be supported by the Counselling and Wellbeing Teams, with support obtained via routine management referrals as well as a newly introduced self-referral process.



Counselling and Wellbeing Referrals

For a sample of 25 referrals to the Counselling and Wellbeing Team involving an investigator, comprising of 15 referrals for Kent Police and 10 referrals for Essex Police (due to differing numbers of total referrals), we confirmed that the investigator had been triaged and assessed in a timely manner by the Counselling and Wellbeing Team of the relevant Force, with appropriate records maintained. For all sampled referrals where the triage and assessment had identified that counselling, other support or access to wellbeing resources was required, we confirmed that this had been offered and provided to the investigator in a timely manner.



Manager Training

Review of the training material for the investigator wellbeing for managers training confirmed that this provided managers with guidance on how to identify and manage wellbeing issues for staff in high-risk investigative roles. The coverage of the training included the wellbeing challenges which investigators face, the impacts of stress, signs of mental health issues, tips for wellbeing conversations, and actions which managers can take to monitor investigator wellbeing and ensure that investigators are adequately supported.

A register of the managers that had attended this training from both Forces was being maintained. We noted from this that regular training sessions were delivered between December 2022 and January 2024, with 423 managers across the two Forces completing this training since the training had been introduced in December 2022.

Lists of staff who had not yet completed this training are emailed to supervisors each week by HR, with supervisors requested to ensure that this training is arranged for and completed by all remaining managers of investigators in high-risk roles. As such, we noted that both Forces' have a mechanism in place to continue to progress towards full completion of this training following its introduction. The Health and Wellbeing Delivery Manager is copied into these chaser emails, providing them with oversight of any persistent compliance issues.



Investigator Wellbeing Pack

We confirmed that the Investigator Wellbeing Pack is available to investigators and other relevant staff via Sharepoint. Through review of the Pack, we noted that this had last been updated in September 2023 and provided investigators with key information relating to wellbeing, including details of external support options, in-house referral processes and the further guidance available on Sharepoint. The pack also provided investigators with top tips on how they can monitor and manage their wellbeing and identify signs of mental health issues.

In addition, we confirmed that mandatory wellbeing inputs were being provided to investigators from both Forces and noted that the coverage of these sessions included the key information from the Investigator Wellbeing Pack.



Wellbeing Communications

We confirmed that a broad range of communications were being used by both Forces to inform investigators of the wellbeing support available to them, including guidance, activities, and support routes. This included an investigator wellbeing Sharepoint site, which contains links to the support videos and toolkits, a wellbeing blog informing investigators of the signs of mental health issues and coping mechanisms, and wellbeing posts on the Viva Engage platform, covering wellbeing activities/events and support routes available to investigators.

With regards to the Sharepoint site, we were advised by the Health and Wellbeing Delivery Manager that this has received over 4,200 views.



Joint Operational Governance Forums

We confirmed that the Health and Wellbeing Services Joint Senior Leadership Team (SLT) were meeting monthly to discuss the key priorities of Health and Wellbeing Services, key risks and threats affecting the delivery of wellbeing support, and the progress of interventions.

A range of other informal joint operational meetings are held weekly by Health and Wellbeing Services to discuss emerging wellbeing issues, required interventions and the Services performance. Whilst these aren't minuted, we confirmed that a dashboard is presented at these meetings which includes key data relating to counselling and wellbeing for both Forces such as waiting times for counselling, completion levels for investigator wellbeing training and the number of psychological screening questionnaires issued.



Absence Oversight Meeting (Joint)

Review of the action logs for the Absence Oversight Meeting, confirmed that these were being held monthly, with the need for wellbeing interventions to support absent staff returning to work and reduce absences for both Forces discussed and corresponding actions agreed.



Wellbeing Steering Group (Joint)

Through review of the action logs for Wellbeing Steering Group meetings held in June, August, and October 2023, we confirmed that the Group was meeting every two months as required, with discussion held regarding ongoing and planned wellbeing interventions and support for both Forces.



Force Support Forums and Absence Star Chambers

The meetings of the Force Support Forum and Absence Star Chamber are completely confidential, and as such, meeting minutes/notes are not produced for these meetings. However, we confirmed from their Terms of Reference that both forums are responsible for reviewing how the two Forces can maximise the welfare support provided to their employees.



Reporting to Joint Chief Officers Group (JCOG) and PCC forums

We confirmed that the periodic Human Resources and Learning & Development reports presented to the JCOG include updates on wellbeing, covering ongoing wellbeing interventions and support, as well as the key causes of counselling and wellbeing referrals. Similar updates had been provided periodically throughout 2023 to relevant forums of the PCC for Kent and PFCC for Essex.

In addition, two low priority management actions have been agreed and are detailed in Section 2 of this report.

APPENDIX B: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following area:

Objective of the risk under review

Review of arrangements in place within the Forces to promote health and wellbeing of investigators, ensuring policies and procedures are in place to contribute to the welfare of these officers and staff and that these are being actively followed.

When planning the audit, the following areas for consideration and limitations were agreed:

- Policies and procedures are in place that have been approved and made available to staff to guide the processes around wellbeing of officers and staff in investigative roles including psychological screening for those in high risk investigative roles and self-referrals and management interventions in respect of these officers.
- How the Force(s) identifies roles classed as high-risk including those identified nationally and locally.
- That the Force(s) ensures that psychological screening is offered to investigators in high-risk roles on an annual basis, (or as frequent as necessary, in line with policy), including those new to the role.
- Where psychological screening is undertaken, we will sample test to confirm the relevant follow up process has been offered and, where accepted, appropriate intervention has taken place in line with policy.
- That the Force(s) ensure that counselling and wellbeing referrals (including self-referrals and those identified by management) from individuals in investigative roles are managed in an appropriate manner in line with the procedure including provision of access to appropriate support with timely and appropriate triage and intervention.
- Where a self-referral or management referral has taken place, we will sample test to confirm the individual has been triaged, and an intervention has taken place in line with procedure.
- Mandatory training and guidance are in place for line managers to identify wellbeing issues for those in high-risk investigative roles including monitoring of the compliance of such training.
- Channels of communication are used by the Force(s) to internally promote wellbeing support including communication of activities and access to relevant pages on the Force(s) intranet pages. That the Force(s) have ensured that there has been communication on the routes available to seek support or self-refer.
- Governance arrangements are in place both locally and strategically within the Force(s). This will ensure effective scrutiny and channels to identify threat, risk and good practice.

Limitations to the scope of the audit assignment:

- The results of our work are reliant on the quality and completeness of the information provided to us.
- We will not confirm that all possible health and wellbeing actions are being considered or the adequacy of those options available.
- This review will consider the adequacy and application of controls in place to ensure that policies and procedures are in place, and that actual practice follows those policies and procedures.
- We will not confirm the Force(s) have discharged their statutory duties, with reference to Health and Safety at Work Act 1974, Human Rights Act 1998 and Equality Act 2010.
- We will not provide an opinion on the policies and procedures but focus on confirming these are in place and are being kept up to date.
- Any testing will be compliance based and sample tested only and will inform our opinion on this review.
- We will not give an opinion on any clinical decisions and will not look in detail at the referrals and actions taken.
- Our work does not provide assurance that material error, loss or fraud do not exist.



POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX AND ESSEX POLICE AND KENT POLICE AND CRIME COMMISSIONER AND KENT POLICE

Recruitment Compliance (Police Uplift Programme and General Officer Recruitment) - Joint

Internal audit report 2.23/24

AC FINAL

27 February 2024

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

EXECUTIVE SUMMARY – RECRUITMENT COMPLIANCE (POLICE UPLIFT PROGRAMME AND GENERAL OFFICER RECRUITMENT)

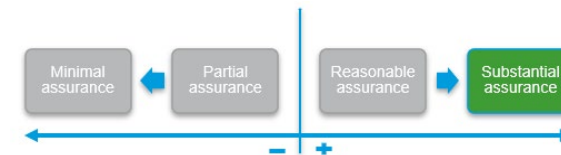
Conclusion

Overall, we found an effective control framework was in place for ensuring that officers recruited via the PUP followed the correct recruitment journey with appropriate mitigations in place where necessary. We found controls to be well complied with regarding the completion of online applications, shortlisting, the COP National Sift, online assessments, and senior interviews (pre-selection) for our sample of 60 officers. We also noted compliance with controls regarding their vetting and CTC clearance, medical sign off, fitness test results, references verification, identification checks, biometric test results, business interest approvals, home visit or professional standard questionnaire outcomes, and DVLA records. We also found that reporting on PUP achievement was clear and that contingencies in reaction to the pandemic were clearly documented and helped with the attainment of officers during the PUP.

However, we did identify four areas where controls had not been complied with. For two of our sample of 60 officers, we noted that the period of time between their medical sign off or vetting clearance and their offer date had exceeded six months thus making them invalid for the offer; neither a medical nor a vetting health check were re-completed when they should have been. We also found six cases where Recruitment Tracking Sheets had not all been quality assessed by two separate individuals and three cases where Eligibility Questionnaires were not available to view on SharePoint. For each of these cases, we confirmed that there were mitigating controls or reasons for these findings which we have detailed below. Finally, we found that the Police Officer Recruitment Protocol was due for review in April 2023 with the new Protocol currently in consultation.

Internal audit opinion:

Taking account of the issues identified, the Kent Police and Crime Commissioner, Essex Police, Fire and Crime Commissioner and the Chief Constables of Kent and Essex Police can take substantial assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.



Key findings

We noted the following controls to be adequately designed and operating effectively:



Police Uplift Trackers

Review of the 2023/24 year-end Uplift Trackers for both Forces confirmed that they outlined police officer headcount across different metrics to provide an overall picture of the Force's workforce. As of March 2023, Kent Police had a police officer headcount of 4,261 whereas Essex Police had a police officer headcount of 3,816. We confirmed that these figures reconciled to official figures published by the Home Office in July 2023.



PUP Performance Updates

Review of the April 2023 PUP Performance Updates for both Forces confirmed that they clearly displayed police officer headcount (the same figures as the Uplift Trackers). Further review of the Performance Updates confirmed that both Forces reported that their uplift targets had been achieved at the beginning of March 2023. We were also advised by the Recruitment and Planning Partner that both Forces exceeded their uplift targets by the end of March 2023.

Over the duration of the PUP (net of leavers), Kent Police recruited 1,292 police officers and Essex Police recruited 1,103.



Risk Register Archives

Review of extracts from both Force's risk register archives confirmed that they had identified a risk of not recruiting enough officers to fulfil their respective uplift targets. We confirmed that both Kent and Essex were tracking risks related to the PUP in a consistent manner with updates provided on their respective headcounts at different points of the year leading up to March 2023. We noted that both Forces met their PUP target by the end of March 2023.



Officer Pre-Selection Sample Testing

We selected a sample of 60 officers that were recruited via the PUP (30 from Essex and 30 from Kent). We noted the following:

- In 57 cases, officers had completed an online application. For the remaining three officers, we were unable to confirm whether applications had been completed due to an error in Success Factors, both Force's recruitment platform. In summary, the applications had been deleted from the platform and could not be viewed during our fieldwork. The subsequent tests would not have been possible without an online application, and we have therefore not agreed a management action.
- In 24 cases, officers passed the COP National Sift. In 33 cases, officers were shortlisted prior to the Sift being introduced in April 2022. In the remaining three cases, officers were either moving from the Specials unit and were not required to complete the Sift or the requirement to complete a Sift was superseded by a previous application.
- In 59 cases, officers passed the online assessment. In the remaining case, the officer moved from the Specials unit and did not have to complete an online assessment.
- In 59 cases, officers passed the senior interview. In the remaining case, the officer was already a Police Community Support Officer (PCSO) and an interview was not required.



Officer Pre-Employment Sample Testing

For the same sample of 60 officers recruited via the PUP, we noted the following:

- In all 60 cases, vetting and counter terrorist clearance, medical sign off, biometric results (no matches against databases), and Home Visit Forms or Professional Standards Questionnaires were evidenced. In one of these cases, we noted vetting clearance was provided in June 2022 for an October 2022 start date. This officer did not start until 3 January 2023 and so vetting was re-completed

and cleared with the result coming through on 13 January 2023. Whilst the second set of vetting came through after their start date, we did not agree a management action as this Officer previously had vetting clearance.

- In 37 cases, officers passed the Force fitness test. In the remaining 23 cases, fitness records had been deleted, however, the Force have since reviewed its processes and is retaining data for longer moving forwards. Therefore, we have not agreed a management action as the risk has already been mitigated / addressed by retaining data for longer periods.
- In 58 cases, three years of references were recorded as received. In the remaining two cases, two sets of references were received; however, applicants were a PCSO or Special Constable prior to their application and three years of references were not required.
- In 58 cases, identification checks were completed and signed off. In four of these 58 cases, Launchpad verification (to compare identification documents to the person completing the online assessment) was not documented; applicants were retrospectively verified during our fieldwork via email. In the remaining two cases, due to scanning errors only half of the Identification sheet was scanned, and we could not confirm they had been signed; however, we confirmed that Launchpad verification was received via email (one retrospectively) in both of these cases, mitigating this risk.
- Six out of the 60 officers declared an outside business interest, we confirmed that they had all been approved by the Force.
- In 56 cases, officers provided full DVLA documentation with no issues identified. In the remaining four cases, officers had provisional driving licenses. In three of these cases, officers had obtained a full license (two we confirmed and one we were advised). In the remaining case, the officer still had a provisional license, however the next steps are dealt with by the Force and overseen by Learning & Development underwritten in policy.



Recruitment Contingencies

We were advised by the Business Services Manager, HR Transactional Services that any communications outlining recruitment priorities during the PUP were shared via Teams and at the time of our review, these communications were no longer available. However, we were provided with an example of a similar communication that would have been shared with the vetting department outlining the vetting priorities (including police officers) for the week ahead and judged this to be adequate.

We also noted that due to the pandemic the Force put in place contingencies to support the attainment of its uplift targets. These contingencies included a self-declared health declaration with a telephone consultation, suspending the requirement for CTC vetting to be cleared prior to officers joining with checks undertaken once feasible, self-declared fitness test (tests are re-taken once employed), and video interviews. Further contingencies included suspension of biometric testing for officers prior to joining with candidates marked and tracked as required, a risk-based approach to referencing, and virtual home visits.

APPENDIX B: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The internal audit assignment has been scoped to allow management to take assurance with regard to how Essex and Kent Police manage the following objective/risk:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
Review of the processing elements of police officer recruitment to consider whether they are being appropriately applied to all candidates and that all steps of the process are complete between business services and corporate departments ahead of hiring.	URN2660 Recruitment and retention of officers and staff (Essex)	Strategic risk register

The following areas will be considered as part of the review:

- Policies and procedures are in place, up to date, and available to relevant staff in line with best practice.
- Review that the PUP specifications control, associated recruitment governance processes and reporting was undertaken through the agreed Force governance structure for each of the two Forces.
- We will conduct sample testing of the police officer recruitment journey and activities which took place during 2022/23 financial year to review compliance with the Forces' standard operating procedures, processes and policies at time of transaction. These are to review the new police constable recruit stages such as:
 - Online application through success factors
 - College of Policing National Sift
 - Eligibility checks (including but not limited to residency, age, right to work)
 - College of Policing Online Assessment
 - Senior Interview, in Force
 - Pre-employment process (including but not limited to vetting, medical, fitness checks).
- We will conduct sample testing to confirm that appropriate documentation has been retained to evidence compliance with the Forces' standard operating procedures, processes and policies at time of transaction.

- We will review how the Force have put in place contingencies to maximise attainment of uplift e.g., SOPs, additional processes, compliance and tracking ensuring that these are clear, available and being utilised.

The following limitations apply to the scope of our work:

- The scope of the work is limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out for this review.
- Fitness records for some applicants for Essex Police have not been reviewed as part of this audit.
- Our work does not confirm compliance with HR related legislation and regulation.
- We will not review payroll arrangements as part of this review.
- We will not comment on the appropriateness of staff appointed.
- We will not comment on the appropriateness of the skill requirements identified for vacant roles.
- The review will be limited to officers recruited to meet the Home Office's Police Officer Uplift Programme and not other staff within the Forces.
- Samples will be retrospectively selected from officers who joined the Force prior to March 2023 in light of the PUP.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Please note that the full scope of the audit can only be completed within the audit budget if all the requested information is made available at the start of the audit, and the necessary key staff are available to assist the audit process during the audit. If the requested information and staff are not available, we may have to reduce the scope of our work and/or increase the audit budget. If this is necessary, we will agree this with the client sponsor during the audit.

To minimise the risk of data loss and to ensure data security of the information provided, we remind you that we only require the specific information requested. In instances where excess information is provided, this will be deleted, and the client sponsor will be informed.