

DRAFT v0.2

PURPOSE: It is essential that there is an effective and efficient framework in place to give sufficient, continuous and reliable assurance on organisational stewardship and the management of the major risks to organisational success and delivery of improved, cost effective, public services.

				1st Line of Defence			2nd Line of Defence										3rd Line of Defence							Assessment		Improvement Actions		
				Delivering the risk and control environment BUSINESS AREAS			Other oversight and assurance functions MANAGEMENT OVERSIGHT										Independent assurance / advice INDEPENDENT AMD OBJECTIVE											
				First line (more knowledge, less independence)			Second line (more objective, but not wholly independent)										Third line (objective & independent)											
Strategic objective/ priority	Risk	Risk Ref (from Risk register)	Owner	Management Controls			Corporate Reporting			Quality & Inspection				Compliance Reviews				Internal Audit	External Audit	External providers				Regulator	Control RAG Rating (*see key below)	Assurance sufficient (Y/N?)		
				Local Business Plan	Local Risk Register	Local Internal Control	Financial Reporting	Corporate Risk Register	Corporate Performance Reports	Portfolio Mgt / Gateway Reviews	Satisfaction / Complaints Handling	Internal Investigation & Review	Professional Standards	Financial Regulations & Standing Orders	Policy & Process	Commissioning & Partnerships	Information Assurance (inc. sys accreditation)	Type		Project / Programme / Gateway Reviews	Adjudications & Tribunals	Accreditation / Certification	Commissioning & Partnership's Internal Audit Reports	HMIC				
Reducing crime	• Failure to ensure that Force objectives are delivered (failure to ensure that the Force's Operational Policing delivery plan is implemented, failure to achieve performance indicators relating to the reduction of crime).	CO5	CE	Business leads	Crime and Operations Risk Register	Control Strategy Business leads	Revenue and Capital Monitoring reports to FCFO.	Red 9	Force performance meetings, PCC performance governance meetings	Force projects inc QA/review	PCC Professional Standards governance meeting	PSD	Professional Standards governance meeting	Financial Regulations and Standing Orders reviewed Feb 2014	Financial procedures refresh (Dec 2013)	Partners- via Community safety funding , outcome based reviews.	??	check plan	Unqualified audit opinion (Sept 2013) vfm criterion met for securing financial resilience	n/a	n/a		Victims Services commissioning	Data Integrity (June 2014) Making the best use of police time				
Fair deal for the people of Lincolnshire	• Failure to persuade government of Lincolnshire's case for a fairer share of national funding.	CO1	CFO	CFO & FCFO lead, plans in place	Finance risks covered in Resources Governance report	Management and budgetary controls	Medium term Financial Strategy	Red 12	Resources Governance meeting oversight	Oxford Economics Review	0 recorded complaints to PCC on funding	n/a	n/a	Financial Regulations and Standing Orders reviewed Feb 2014	n/a	n/a	??	Medium term financial planning (Nov 2013): GREEN	Unqualified audit opinion (Sept 2013) vfm criterion met for securing financial resilience	??	n/a	n/a	n/a	Valuing the Police 4 (March - May 2014)	RAG - CFO to confirm	YES		
	• Failure to achieve and demonstrate efficiencies and vfm	CO2	CE	DCC leading productivity work (Policing Transformation Programme)	Risk register in development (due April 2014)	Programme structure in place. Internal controls work in place.	Policing Transformation Programme reports	Red 12	Resources Governance oversight (PTP development report, PTP benefits report)	None	n/a	Evaluation process structure	n/a	Financial Regulations and Standing Orders reviewed Feb 2014	links to force policy development, process mapping in process.	Uni of Lincoln and LCC research/ analysis	?	Efficiencies? ? Check	Unqualified audit opinion (Sept 2013) vfm criterion met for securing	Programme at planning stage	Programme at planning stage	Programme at planning stage	Programme at planning stage	Valuing the Police 4 (March - May 2014)	AMBER (link to Assurance Framework, limited)			
Police and services that are there when you need them	• Failure to deliver and demonstrate value for money in regional collaboration	CO8	CE	Principles and vision agreed. Local plans in place for projects. Programme updates provided to EMPCC Board.	Risk registers in place for projects, mitigation strategies evidenced.	Governance structure in place.	Financial Regulations Governing Collaborative Units document. Finance Report, reported to the Resources Board.	Red 12	Regional Performance Report reviewed by EMPCC Board. development.			?	?	Financial Regulations Governing Collaborative Units document	?	Innovation Fund Transformation programme	Information Assurance included in Operational Support Portfolio. RAG rated Amber.	EM collaboration (governance and financial framework) - AMBER/ RED	Unqualified audit opinion (Sept 2013) vfm criterion met for securing financial resilience	?	?	?	?	Review of Regional Collaboration published 12/11/3. Effective (SOC, major crime) arrangements provide	AMBER (link to Assurance Framework, limited)			
	• Failure to ensure strategic partners'/partners' objectives are delivered.	CO9	CE	G4S plans, Community Safety Partnership	G4S aligned with Force risk management process. G4S risk management process.	Management structures, CSP SMB	Executive Board, Performance and Delivery Board	Red 9	Executive Board, Performance and Delivery Board	??	??	??	??	??				check plan	Unqualified audit opinion (Sept 2013) vfm criterion met for securing financial resilience									
Reducing crime, Fair deal, Services there when needed	Failure to ensure effective governance	NC01	CE	Business plans in place, business continuity plans	Risk management strategy, risk management board, risk registers	Finance dept oversight of governance, links to AGS, code of corporate governance	Revenue and Capital Monitoring reports to FCFO, MTFS (inlcudes TM strategy)	Red 9						Financial Regulations and Standing Orders reviewed Feb 2014				Financial audits (add), HR audits (add)	Unqualified audit opinion (Sept 2013) vfm criterion met for securing financial	?	?	?	?	Valuing the Police 4 (March - May 2014)				

Control RAG Rating

Key	
Green	HIGH - Controls in place assessed as adequate/effective and in proportion to the risks
Amber	MEDIUM - Some areas of concern over the adequacy/effectiveness of the controls in proportion to the risks
Red	LOW - Significant concerns over the adequacy/effectiveness of the controls in proportion to the risks
Grey	controls.