Appendix A

SUMMARY OF RECOMMENDATIONS

Name of Audit Report	Original No. of High & Med. Recs.	Recommendations – Current Status	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Follow Up of Previous Internal Audit Recommendations (19.14/15)	4	2.10.1 – t-Police Implementation – **Original Recommendation & Management Comment** *Progress with plans to gain approval from Retained Finance on the range of Finance Procedures and ensure that these are then posted in the Force intranet under suitable notification to staff. Agreed. Procedures will be published as soon as agreed with Force CFO*. **Comments / Implications / Recommendations** *Through discussions with the Head of Finance – G4S we confirmed that procedures have not yet been approved by the Force CFO and that there are currently six Finance Procedures that are currently in the process of being approved by Retained Finance.* **Original Recommendation Restated**. **Updated Response** *We now have a process and procedures framework in place which identifies when all are due for review and where they are filed. Outstanding procedures will be reviewed and clarified for completion by 30/06/15*. **Implementation Date – 30.06.15**. *This work is being reviewed by Corporate Finance as part of the "end to end" process review and will be issued at the end of this exercise. A framework is in place that is reviewed on a monthly basis and all of the procedures are filed. This has not yet been put onto the intranet as still waiting for approval from the Force. A meeting is scheduled with retained finance to discuss further. A date cannot be provided at this time as waiting confirmation from the Force side. A further update will follow after the meeting. Discussions have taken place with CFO and Deputy CFO and a latest version of the framework/register will be sent through to Force CFO for formal approval. A meeting has been held on Process review and an approach agreed, the Framework has been approved and this can be published on the Intranet, an ongoing process will be undertaken to review and update the documents included on the schedule.* **COMPLETED**.	Head of Finance	08.09.15 24.11.15

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Name of Audit Report	Original No. of Priorities (1 and/or 2)	Recommendations – Current Status	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Procurement September 2015	2	4.1 – *Relevant staff should be reminded of their requirements to adhere to the Financial, Contract and Procurement Regulations, with particular reference to appropriate quotes and timing of requisitions. This will be covered in the communications that will be sent out following the approval for the new purchasing process. Once the policy is in place we will report on a monthly basis any invoices received without a PO that have had a retrospective PO raised.* **Timescale – 30.09.15**. *Completion dates revised to January 2016. A meeting was held with the Force, where it was decided that G4S would provide some suggestions on how to streamline and make the purchasing arrangements more effective. This includes changing the purchasing regulations above £10k to fit better with the t-Police logic. The proposal is to have ideas written up within the next few weeks ready for further discussions with the Force.* **Timescale Revised – 31.01.16**	Exchequer Manager / Force CFO	24.11.15
		4.2 – *It should be written into the Central Purchasing procedures that for requisitions over £10k the CPU should review the attached documents to the requisition and the workflow to confirm that: it has been approved by the Head of Procurement, there has been approval for the award of contract at the appropriate level as stated in the Force's Financial Regulations and the Force Account has approved. a) The CPU procedure has been revised as per the recommendation. CPU staff have been briefed on the importance of the additional check. b) A Capgemini change request has been raised to change the configuration of the purchasing approval timescale from 5 days to 30 days. The issues around approval of requisitions above £10k are fundamentally because the procurement regulations require 3 approvals which cannot be replicated in the configuration of t-Police.* **Timescale – a) COMPLETE. b) 30.09.15**. *Completion dates revised to January 2016. A meeting was held with the Force, where it was decided that G4S would provide some suggestions on how to streamline and make the purchasing arrangements more effective. This includes changing the purchasing regulations above £10k to fit better with the t-Police logic. The proposal is to have ideas written up within the next few weeks ready for further discussions with the Force.* **Timescale Revised – 31.01.16**		

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Name of Audit Report	Original No. of Priorities (1 and/or 2)	Recommendations – Current Status	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Firearms Licensing September 2015	4	4.1 - *The current procedural guidance should cover all key aspects of the firearms licensing process. The guidance should be reviewed and updated on at least an annual basis. All process maps and procedural documentation within the Firearms Licensing Administration department is undergoing a review. All documentation will be reviewed annually and will be dated to enable an effective audit process. Firearms Seizure Policy, PD 149 refers to the Firearms Seizure Policy and is due for review in May 2016. All staff to be made aware of location and content of Authorised Professional Practice (APP) and Home Office Guidance. Marketing materials to be displayed in the office.* **Timescale – 31.12.15**. *An update has been received from T/D/Supt. Davison and FAL Manager stating that this recommendation is on track to be completed by the end of the year.*	T/D/Supt. Davison FAL Manager	24.11.15

Name of Audit Report	Original No. of Priorities (1 and/or 2)	Recommendations – Current Status	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Firearms Licensing (Sept 2015)	4	4.2 – *Home security visits should confirm that storage arrangements for firearms and/or shotguns are suitably in place prior to the approval and issuing of a license. The home office guidance on this matter states,"10.5 Before granting or renewing a firearm certificate, the chief officer of police must be satisfied that the applicant can be permitted to have the firearm(s)/ammunition in their possession without danger to the public safety or to the peace. At renewal a risk-based assessment may indicate the need for an interview with the applicant, which may be done over the telephone. Visits should always be made by prior appointment to take place at a mutually convenient time[1]. 19.6. The Rules do not prescribe the form of safekeeping or security. As with most aspects of crime prevention, the police must look at the individual circumstances of each case and at the overall security arrangements that will be in place. The level of security should be proportionate to the risk and each case must be judged on its merits. A firearm is like any other property which needs protecting from the burglar/housebreaker[2]." Further, the Lincolnshire Police Firearms Policy states: "4.3.10 Consideration will be given, in relation to all applicants, for the granting or renewal of firearms, shotgun and explosives certificates to be the subject of a home visit in accordance with the following protocol in paragraph 4.3.11, unless there is significant justification for not doing so." While the review does not make it clear if the three cases in exception had "significant justification" for not having physical checks, this recommendation should be followed as it is already Lincolnshire Police policy. FEO's will be reminded of this requirement.* **Timescale – Completed 2015**. **This recommendation has already been completed and has been included in this report for information only.**	T/D/Supt. Davison	24.11.15

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Name of Audit Report	Original No. of Priorities (1 and/or 2)	RECOMMENDATIONS – CURRENT STATUS	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Firearms Licensing September 2015	4	4.7 – *Consideration should be given to conducting a home security visit upon each grant or renewal application for firearms and shotguns. A Home visit for each renewal of a shotgun certificate is not considered at the point of renewal. However there are strict measures in place to alert the Firearms Licensing Department should any certificate holder come to the attention of the Police for any reason, in this situation there will be a visit. Therefore, the risk of an inappropriate individual being issued with a certificate is considerably low. Every certificate holder will receive a random visit within each 10 year period. Every new applicant automatically receives a visit as part of their application process. This is in accordance with our current policy. The home office guidance states, "10.6 It is necessary for police forces to make more extensive use of IT systems to mitigate risk caused by certificate holders who come to the notice of the police. The continuous monitoring of integrated IT systems for certificate holders means prompt action to remove firearms and revoke certificates can be taken where necessary. Chief Officers who adopt a risk assessment approach to the consideration of applications to renew firearm certificates* ***may decide a home visit is not necessary in all cases****. However, chief officers adopting a risk assessment approach must be satisfied that the applicant can continue to be permitted to have the firearm(s)/ammunition in their possession without danger to public safety or the peace.[3]" At this point, the current policy and practices is such that the risk-based policy and safeguards are sufficient, but the general firearms review is one that is regularly reviewed.* **Timescale – Completed.** **This recommendation has already been completed and has been included in this report for information only.**	T/D/Supt. Davison	24.11.15

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Name of Audit Report	Original No. of Priorities (1 and/or 2)	Recommendations – Current Status	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Firearms Licensing September 2015	4	4.8 – *Key performance indicators for the operational performance of firearms licensing should be set and monitored against on a regular basis. Performance indicators should include, but should not be limited to, the turnaround time for both grants and renewals of firearm and shotgun licenses.* The wording of the key performance indicators have been agreed and are currently in base lining to enable a performance target to be established. **Timescale – 30.11.15.**	G4S Service Delivery Director CPT Manager DCC	24.11.15
Estates Management October 2015	2	4.2 – *Careful consideration should be given by both the Asset Management Board and Finance section for capitalisation of expenditure which could be deemed routine maintenance. A log of evidence should be maintained to confirm that assurance / approval has been obtained from Finance in these cases to reduce the risk of any virements and subsequent revenue overspend at year end. The initial capital programme is discussed by the FM Manager and Senior Management Accountant. This is subsequently approved by the ACO Resources and submitted to the Resource Governance Meeting for final approval. Progress against the programme is reported quarterly to the Resource Governance meeting. Each project is individually approved prior to contract award on a P600 which is signed off by the CFO. It is considered this process ensures that the relevant Finance professionals are approving spend from the capital budget in line with CIPFA guidelines.* **Timescale – NFA** **This recommendation has been completed and has been included in this report for information only.**	CPT Manager	24.11.15

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Name of Audit Report	Original No. of Priorities (1 and/or 2)	Recommendations – Current Status	Manager Responsible	Date of JIAC Mtg Recs. Presented To
Estates Management October 2015	2	4.5 – *Discussions with finance should take place to establish whether the T-Police system has any capability (current or planned) to report on commitments made. It may also be worthwhile establishing if any other departments are utilising manual systems / increased resources as a result to drive a solution to this. Ideally, an interface between Concept and T-Police should be developed, however if this is not possible the two systems should be reconciled periodically ensure that management information utilised from Concept is accurate. a) Discussions have already taken place and it is advised that the direct interface is not viable. This remains an outstanding action on the T-Police Benefits Realisation Plan which is monitored by the T-Police Project Board. b) It is known that the NPPH system can produce reports of outstanding orders – which should identify orders not paid. Therefore it should be relatively easy to combine this report with actual spend to produce a level of commitment budgeting. Reconciliation of T-Police and Concept will be implemented to commence 1st January 2016. Finance will work with Estates to understand the Concept system and the differences to ensure that the information budget managers need for decision making can be provided.* **Timescale – a) 31.12.15, b) 31.01.16.**	a) CPT Manager b) Head of Facilities Mgt.	24.11.15