



Dorset Police & Devon & Cornwall Police

OPCC and Police Funding

Position Statement – Final

25th May 2017

Working in Partnership to Deliver Audit Excellence

Background

As part of the 2016/17 audit plan a review has been undertaken to assess the adequacy of the controls and procedures in place for OPCC and Police Funding across Dorset and Devon and Cornwall Police. The scope of the audit review was to verify that funding submissions returned by the Force and OPCC are accurate, in accordance with the definitions and conditions of the fund and fairly represent the expenditure made.

Dorset Police

Following discussions, it was agreed that the focus of the audit from a Dorset perspective would be to look at three areas of 'Funding' received by the Force/OPCC and ensure that the funding has been spent in accordance with the definitions and conditions of the grant. The Chief Executive suggested that the name of the audit be changed to 'OPCC and Force Funding' so that all areas of funding can be identified, not just those relating to 'Grants'. It was further agreed that the three main funds to review were:

Victims Grant
Police Transformation Fund
POCA Funding

Devon & Cornwall

Following correspondence with the Devon & Cornwall (D&C) OPCC Treasurer the agreed scope/testing from D&C perspective was to undertake a reconciliation of the final grant claim audit on the MOJ victim support grant to satisfy the grant requirements. This is the only work required for D&C.

Objective

To ensure that funds received by the OPCC and Force are utilised in accordance with specific funding conditions and do not conflict with other areas of funding.

Corporate Risk Assessment

Risks	Inherent Risk Assessment	Manager's Initial Assessment	Auditor's Assessment
Funds received by the OPCC and Force are not utilised in accordance with specific funding conditions and may conflict with other areas of funding.	High	Medium	Low

Findings and Outcomes

A full audit report has not been prepared, however in its place, this Position Statement has been issued to provide assurance that the funding of the reviewed schemes has been spent in accordance with the conditions attached to each area of funding and that returns to the Ministry of Justice (MOJ) have been completed accurately and on a timely basis.

Dorset Police

POCA

Income from the Proceeds of Crime Act 'POCA' is referred to as 'Incentivisation' money or the 'Incentivisation' Scheme. The Scheme is a mechanism for returning to law enforcement agencies, a proportion (50%) of the assets they recover. The objective of the incentive scheme is to provide law enforcement agencies with incentives to boost asset recovery as a contribution to reducing crime and delivering justice by giving them a direct stake in the proceeds they generate from that work. The return for 2015/16 was completed accurately and submitted within the timescale required and there were no significant findings to report in this area.

Dorset Police

Police Transformation Fund

Dorset Police have confirmed that although Dorset has had a successful bid within this fund, West Yorkshire PCC will receive the funding, administer the fund and are responsible for submitting the statutory return. Dorset Police currently do not administer a PTF scheme, so there is nothing for audit to review.

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Victims Grant

Funds received under the Victims Grant must be used to commission services that provide emotional and practical support for victims of crime, their families, victims of sexual violence, domestic violence and victims of child sexual abuse. Funds must be accounted for on an accruals basis and in accordance with HM Treasury's Managing Public Money rules, the Grant cannot be carried forward to be spent in a future financial year. If there are any unspent funds, these must be returned to the MOJ by 15th April 2017. There were no significant findings to report for this source of funding for either Dorset or Devon and Cornwall Police.

However, testing showed that the interim return for Dorset Police was submitted a day after the deadline and the Treasurer should be reminded of the importance of submitting the year end return within the required timescales.

Assurance was provided to Devon & Cornwall Police that the final grant claim made in April 2017 was completed accurately and satisfied grant requirements.

South West Audit Partnership

25th May 2017