

Audit Title	Assurance Level and Summary of Opinion	Significant Audit Findings
<p>Property Stores (DCP)</p>	<p>A Partial Assurance rating was given for the following reasons:</p> <p>There are significant failings with the ability of the FPTs system to provide accurate and adequate management information to be utilised by the Force for the effective and efficient management of property. We found three instances out of 24 where items were incorrectly and/or inaccurately recorded on FPTs by staff. Items which are not recorded correctly on FPTs could result in them being misplaced, lost or stolen.</p> <p>The arrangements in place for the transportation of firearms and ammunition between Transit Stores and the main Property Store locations are not adequate. We found that neither firearms nor ammunition are kept securely / separately during transport which could result in serious harm to Property Stores staff and the public should the vehicle be intercepted.</p> <p>Security arrangements to access Heavitree and Cullompton Transit Stores are inadequate (although there is additional security for both firearms and drugs). We found that the storage arrangements in place for keys at both these locations were not secure.</p>	<ul style="list-style-type: none"> ▪ Security arrangements to access Heavitree and Cullompton Transit Stores are inadequate. ▪ The arrangements for the transportation of firearms and ammunition are not secure. ▪ Staff do not record information correctly/ accurately on FPTs.
<p>Procurement Process Review (DP & DCP)</p>	<p>A Partial Assurance rating was given for the following reasons:</p> <p>Awareness of the Force’s Procurement Regulations is not provided to budget holders on a frequent/ routine basis.</p> <p>No formal clarification was sought by the Project Manager as to the contractual terms of the agreement or internally with Legal Services prior to approval. The interpretation of the contractual terms was based on the Project Manager’s judgement alone.</p> <p>SwPPD / Procurement did not request, nor were provided with, evidence from the Project Manager to demonstrate that the contract was one which did not require their involvement. Instead, SwPPD placed reliance on the Project Manager’s interpretation of the contract, which, had they questioned, would have been found to be incorrect.</p> <p>There is evidence to demonstrate that the Chief Superintendent signed the contract without clarification of its terms and conditions. Had the Chief Superintendent requested evidence from the Project Manager</p>	<ul style="list-style-type: none"> ▪ Due to the absence of appropriate advice, review or clarification of proposed contractual terms, a contract has been entered into that does not meet the expectations or requirements under Force policy and procedure.

	<p>of the contractual terms, it is likely that this misinterpretation would have been identified. Instead, the Chief Superintendent placed reliance on the Project Manager’s understanding of the contract which led to the authorisation of a contract which breached the Force’s Procurement Regulations, resulting in financial loss.</p> <p>SwPPD did not seek the advice of Legal Services with regard to the enforceability of the original contract prior to renegotiating its terms, potentially resulting in the Force agreeing to a contract which was unenforceable, resulting in financial loss to the Force.</p>	
<p>Chiefs Charities (Chief’s Foundation) (DCP)</p>	<p>A Partial Assurance rating was given for the following reasons:</p> <p>At the time of audit testing, the Devon & Cornwall Police Chief Constable had recently given his approval, in principle, to a proposed new model for governing the Chief’s Foundation through the engagement of Devon Community Foundation (DCF) and Cornwall Community Foundation (CCF) in view of the increasing scale of fundraising activities. Contracts detailing terms have yet to be finalised at the time of writing.</p> <p>Responsibility for providing oversight of the Chief’s Foundation to the Chief Constable has been delegated to the Staff Officer. There is no formal process for updating the Chief Constable although there is liaison during the course of routine duties. Up until this point there has been minimal reporting with respect to the financial performance of the Chief’s Foundation.</p> <p>The Staff Officer advised that the need to separate the increasing burden of charitable activity on time resources from operational delivery was a driving factor in commissioning the new model. Until this point, no time has been formally set aside for activity relating to the Chief’s Foundation. The Staff Officer understood the principle of the Chief Constable to be that no issue would be taken on the proviso that this activity had been approved by line management and did not come at the direct expense of service delivery. However, no evidence has been identified during testing that this stance has been formalised.</p>	<ul style="list-style-type: none"> ▪ Only partial assurance can be provided on the governance arrangements in place at the time of audit testing