

# Warwickshire Police

Financial Management Capability Review

11 May 2023

**FINAL VERSION**

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# 1. Introduction

This review was requested by the Joint Audit and Scrutiny Committee (JASC) who asked that CIPFA follow-up on the recommendations and improvement plan developed during the initial FM review of June 2020. The initial review was part of the CIPFA's Achieving Financial Excellence in Policing (AFEP) Programme.

This report summarises a shorter review carried out between March-April 2023 by way of reviewing the overall progress of the Force which included a review of the Improvement Plan (see Appendix E) agreed between CIPFA and the S151 in June 2020. The CIPFA review team, in conjunction with the Force Director of Finance have also formulated a set of improvements to be taken forward in the next 12 months.

For this review, it was agreed that CIPFA would focus on examining the relative improvements made in overall financial competency and literacy across the Force. This was achieved through the following:

- A series of working sessions between CIPFA, Jeff Caruthers and Andy Oliver in the months leading up to the review. These sessions focused on a range of specific issues and developments made by the Force since the June 2020 review.
- A series of face-to-face interviews with key personnel as selected by the Force (see Appendix A for further details) during March 2023.
- An on-line CIPFA survey comprising a series of questions around financial leadership, processes, policies and people aspects as they relate to the financial management of the organisation during March 2023.
- A review of key documents (see Appendix B for further details).
- The "full" FM review would also normally include a Financial Resilience review, but this has been excluded from the scope of the review (see Appendix C for further details on CIPFA's FM Model).

## 2. Background

The national financial context has significantly changed since the last review in 2020. The impact of the high rates of inflation and cost of living increases have been felt in Warwickshire as they have elsewhere across the country. This affects both the residents of the County and the Force itself. There is a national context of higher demand on public services coupled with strikes, and difficulties identified in recruitment to *in demand* roles.

In policing, the national direction of travel supports the continued investment in the numbers of police officers recruited through the Police Uplift Programme. At the same time the Government, recognising the financial constraints, is impressing on local forces the need to secure efficiencies in operations, and this translates particularly to effective use of technology and resources. This element of improvement has been in sharp focus for Warwickshire through the Evolve programme which has now ended.

In Warwickshire the current context is broadly similar to the national position. There is an increase in demand for public services, with demands moving between agencies, and recruitment in policing continues to remain challenging. Warwickshire Police have now completely exited the Alliance arrangements with West Mercia Police, and 2023 brings completion of the first year as a standalone Force. The services which were established have risen to the challenges presented, and the processes and ways of working are being established, reviewed and improved.

Since the last CIPFA review, the Government announced a national policing uplift programme of an additional 20,000 officers and Warwickshire has been working on its own plan to deliver police officer uplift targets. The Force's has now reached its uplift targets and has reverted to a monitoring and maintenance mode. Alongside this the Chief Constable has carried out a review of the operating model and has identified a new geographic approach to deploying officers throughout the County. This review is referred to as the Empower Change Programme, and has been evidenced-based, to determine where to place resources to effectively manage demand, and to offer a high-quality service to communities.

Empower has three main strands including People, Technology and Place.

The People strand is now coming to an end and will deliver a new operational policing model from April 2023. Alongside the operating model review, the Chief Constable is delivering two

further programmes under the banner of Empower. These relate to technology and infrastructure, and both seek to drive improvements and efficiencies through investment.

The Place programme seeks to deliver a series of improvements to the physical estate to bring it to a standard to support the needs of a modern workforce. As well as improvements to building condition and the maintenance contract, this programme seeks to benefit from the principles of agile working, and efficiencies to be gained from having the right people in the right place at the right time. The programme will support the PCC's Estates Strategy, which is now complete, and which also sets a direction for activity to combat environmental and climate concerns.

Fleet is a major element of this work too, which links back to national procurement work led by Bluelight Commercial, a police-owned company looking to transform commercial services, principally through standardisation and collective procurement.

The third strand of Empower is the Technology programme building on the work undertaken by the Evolve Programme, which sought to disentangle the systems that had been combined under the Alliance.

Due to significant technical debt, the only way to achieve this was to implement an entirely new IT system at the same time and incorporate new applications, through the National Enabling Programme. The new system has been implemented in full, and the Force are benefiting from this technology investment .

We would like to take this opportunity to thank the officers and staff of Warwickshire Police for participating in this review and for the warm welcome we received when we came on-site during March 2023.

### 3. Executive Summary

In our overall opinion, the Force has made significant improvements in financial management, competency and literacy since the last review in June 2020. In 2020, the Force was very much focused around the Alliance separation programme which took significant amounts of money, resources and management focus to ensure that the programme was properly mobilised and that it had the governance and decision-making framework to succeed.

The Force is now in much better shape. Those interviewed were very positive and constructive about the progress that had been made in the last three years and the Force in general is looking to the future, using a number of the enabling programmes of the past to build a sustainable platform of continuing improvement as it looks to the future.

Typically, in organisations, Finance is seen as a “back office” function: this is not the case in Warwickshire and it’s not a view shared by the Chief Constable who believes that Finance is a key tenet of the *professional services* capability in Warwickshire. As such, the Finance Director has a seat at the top table and is involved in all key decisions.

Since the last survey, the Finance Team have made positive advances in securing a number of new resources to support the service. This is most noticeable in the transactional areas, where a decision was taken to in-source and the team is fairly new. The Force has also been successful in attracting more experienced finance practitioners and, overall, the team appears well managed with a good “can do” ethic and, for recent hires, there is a real desire to learn and make a positive contribution to the Force as a whole.

In our experience, finding a perfect balance between Finance and HR systems is always a challenge and Warwickshire are no different. Interviewees told us that the establishment data is unreliable and often out-of-date. We believe that an impending upgrade of the (Origin) HR system will provide more accuracy and facilitate ease of access to workforce data.

Many organisations across the public sector are grappling with the issue of delivering further savings with fewer resources and are looking at artificial intelligence and robotics (and repeat process automation – RPA) technology as a way of transferring the more repetitive transactional tasks with technology. We understand that Warwickshire are planning to explore specific projects (and the appropriate application of relevant technology) to improve overall efficiency while delivering a better service to the wider workforce.

For this review, we agreed with the S151 to run a scaled-down version of the on-line survey, focusing on key areas. We have presented a summary of the on-line survey results at Section 5 and have referenced a series of pertinent survey comments at Appendix D. Overall, the trend is positive with an overall on-line survey score of 4 compared to 3 in June 2020. We have further qualified the scores with specific narrative where appropriate.

## 4. Key findings

### 4.1 Interviews

This section summarises the outcome of the interviews undertaken with a range of staff from across the Force including discussions with the PCC and the Chief Constable.

The table below summarises the key themes.

Theme	Comments
Finance as service (strategic advice, business partnering, budget setting etc)	<ul style="list-style-type: none"> <li>• Service areas and managers have monthly meetings with Finance to review previous period spend and to update forecasts</li> <li>• Budget holders would like more flexibility to move budgets around to meet priorities</li> <li>• Business planning and linkage to Force outcomes is more aligned. Interviewees suggested that the business planning cycles of late had more relevance to the and their areas</li> <li>• Savings and pressures are now well understood and service areas reflected that there was good collective ownership of the challenges that lie ahead</li> </ul>
Transactional Finance	<ul style="list-style-type: none"> <li>• Post Alliance, recruitment to key Finance transaction posts have been filled. The team is supported by EFIN.</li> </ul>
Reporting and performance	<ul style="list-style-type: none"> <li>• Money Matters is helpful and informative. Key messaging discussed and agreed with key stakeholders prior to publication.</li> </ul>
Business cases, investment appraisal and benefits realisation	<ul style="list-style-type: none"> <li>• Short and long business case approach. Force is getting better at engagement and prioritisation.</li> <li>• Finance actively involved in all key business cases, providing guidance and support as required.</li> </ul>
Capital reporting and treasury management	<ul style="list-style-type: none"> <li>• Service users and PCC believe that this is a strong element of the Finance service offer considering it “excellent”.</li> </ul>
Management of change	<ul style="list-style-type: none"> <li>• Business Review Board working well and with focus on “should we, do it?”. Change Board working well with focus on “could we, do it?”. Proposals shared with Board members in advance – no surprises.</li> </ul>
Policies and procedures	
Training and development in Finance-related matters	<ul style="list-style-type: none"> <li>• Financial awareness training has been undertaken over the last 12-18 months and this has been well received by end users, budget holders and senior managers.</li> <li>•</li> </ul>
Relationship between Force and PCC Finance teams	<ul style="list-style-type: none"> <li>• Regular planned dialogue and discussion on key strategic finance issues.</li> <li>• Healthy tension between the two FDs and evidence of PCC’s office holding the Force to account. Good, practical and trusting working relationships between Force and PCC evidenced.</li> </ul>
Engagement with Finance	<ul style="list-style-type: none"> <li>• Engagement between the service areas (budget holders) is good. Finance are well regarded and seen as professional; equipped with deep insight into financial matters; provide help and support as required and are always open and approachable.</li> <li>• Finance as a service is generally described as “proactive and enabling”.</li> </ul>
Financial literacy and competency	<ul style="list-style-type: none"> <li>• Much improved with senior managers and budget holders feeling much more confident in their dealings with Finance; with managing financial matters and in taking personal responsibility for the financial affairs of their service/budget areas.</li> </ul>
Workforce development	<ul style="list-style-type: none"> <li>• A Workforce Development Group exists and meets regularly and has an overall establishment focus. It also tracks the relationship between total workforce count and future strategic training requirements.</li> <li>• The Force has developed a view of how the workforce is changing and developing (eg, turnover, retirements, new hires etc) but senior</li> </ul>



	<p>officers interviewed would welcome more predictive analysis to inform future training and associated cost requirements.</p> <ul style="list-style-type: none"> <li>AS&amp;I are developing a tool that will provide a more sophisticated view of manpower forecasting including the ability to home in on areas including patrol resources and number of tutors required over a three-year forecasting window.</li> <li>This will then present the Force with an opportunity to link the results to the MTFP.</li> </ul>
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## 4.2 Emerging issues and risks

The table below summarises the emerging issues and risks captured as part of the interviews process.

Key issues/risks	Comments and potential resolution
Single points of failure in Finance reflecting the size of the team in a small Force	<ul style="list-style-type: none"> <li>Undertake more informed succession planning in the next 12-18 months.</li> <li>Address potential single points of failure within the Finance Team.</li> </ul>
Finance representation in PMO	<ul style="list-style-type: none"> <li>The Force should consider if there is value in placing a Finance person in the PMO.</li> </ul>
Income generation	<ul style="list-style-type: none"> <li>Income generation yields healthy revenues for the Force, but this cannot always be relied upon with the Force recognising a balance between a predictable revenue stream and consistent quality of service. The annual budget setting process takes a prudent approach to income.</li> </ul>
Non-Pay budgets	<ul style="list-style-type: none"> <li>Some budget managers/senior operational leads feel that this aspect of the budget can be volatile (eg, overtime, third party fees (eg, mortuary). However, managers were favourable about the Operational Contingency (OCON) budget.</li> </ul>
Internal Audit	<ul style="list-style-type: none"> <li>Leaders felt that a number of the recent reviews were “lite touch” and lacked credibility.</li> <li>Interviewees felt that reports needed to be more specific re insights and recommendations for improvement and reduction of risk factors.</li> </ul>

## 4.3 Opportunities

As the Force moves forward and builds on its investments in people, process and technology, we see the following key opportunities which officers talked about during the course of this review.

Opportunity area	Comments
Repeat process automation and robotics	<ul style="list-style-type: none"> <li>Developing a strategy for RPA/robotics application.</li> <li>Needs focus to ensure that projects have appropriate focus and that people elements are carefully managed especially where such interventions result in headcount reduction.</li> </ul>
Demand management and intelligence	<ul style="list-style-type: none"> <li>Force recognises that there is more work to do.</li> <li>Linkage to the Empower People theme and links to more focus around productivity and the Police Activity Survey.</li> </ul>
Performance data	<ul style="list-style-type: none"> <li>Further exploitation of PowerBI.</li> <li>Aspiration to a “single pane” approach to key Force performance data.</li> </ul>
Reporting	<ul style="list-style-type: none"> <li>Financial reporting is adequate for the budget holders that we interviewed.</li> <li>However, some felt that the Collaborative Planning tool could yield a more positive experience with users being able to create and run</li> </ul>

	their own reports so that they can focus on areas of the budget (and underlying performance) that are pertinent to them.
Processes	<ul style="list-style-type: none"> <li>Finance have a comprehensive inventory of the processes that are required to support Finance and the wider organisation by way of upholding financial probity.</li> </ul>
Aged debt	<ul style="list-style-type: none"> <li>This was a recurring theme and was considered a key issue. However, we are satisfied that aged debt, in relation to vetting income, is improving and the Force have a plan to reduce it over the coming months. We are assured that senior management are focused on ensuring that debt returns to more acceptable levels.</li> </ul>

## 5. Results of the on-line survey

### 5.1 Introduction

A powerful component of the CIPFA FM Model is the electronic survey. Across a range of staff with differing financial management roles the electronic survey is used to test best practice statements against the actual prevailing conditions and practice within the organisation. Such scope would include e.g. the robustness of budget setting, the integration of business and financial planning, financial management competencies, the extent to which finance supports strategic decision making etc.

Contributors complete the electronic survey and submit their results on line over a prescribed period of time. In addition to scoring the statements, contributors were given the facility to record observations and evidence which provide valuable insight as well as substantiating their scoring.

### 5.2 Previous scoring summary

The previous scoring survey is summarised in the table below, showing strong scores in Delivering Accountability in the Leadership and Stakeholders aspects.

CURRENT SNAPSHOT	Management Dimensions			
	Leadership	People	Processes	Stakeholders
Financial Management Style				
Delivering Accountability	****	**	**	****
Supporting Performance	***	**	*	*
Enabling Transformation	***	***	*	***
Overall Rating	***			

In terms of high-level representation of the scores we have used a “traffic light” approach as follows:

<b>Colour</b>	<b>Score</b>
<b>Red</b>	<b>0.0 – 1.9</b>
<b>Amber</b>	<b>2.0 – 2.9</b>
<b>Green</b>	<b>3.0 – 4.0</b>

The assessor concluded the independent assessment of the score for each best practice statement, considering the range of evidence gathered from all sources<sup>1</sup> during the review.

## 5.3 Current scoring summary

The aim of the on-line survey is to form a view on the extent to which the statements of best practice in financial management apply to the organisation and the approach aims to gather evidence for this in the most economical way.

Assessment methodology requires contributors to the electronic survey to approach the scoring for their relevant best practice statements and supporting questions by allocating scores from 0-4 to each of the statements.

A selection of the most relevant statements and questions for each of the survey groups were determined and tailored accordingly. This “culling” process produces the most relevant application of the best practice statements designed to extract the optimal information from each specialised survey group. Benefits include relevancy and the minimisation of time exposure for participants and allowed a categorisation of evidence capture between:

- Document review/evidence.
- Interviews.
- Electronic survey.

For the purposes of this review, we agreed with the S151 that we would exclude the following questions on the basis that the featuring of the remaining questions would yield the most

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<sup>1</sup> Electronic Survey, interview and document review.

valuable feedback. Therefore, whilst we cannot draw exact comparisons between the June 2020 and the March 2023 review, we can determine +/- movement.

Financial management styles	Management dimensions			
	Leadership (A)	People (B)	Process (C)	Stakeholders (D)
Delivering Accountability (L1/L2/L5) n	**** (L1.L2.L5)	*** (P1,P2)	*** (PR2.PR5)	NOT SCORED
Supporting performance	**** (L5)	**** (P3.P4.P5)	*** (PR11.PR12.PR13)	
Enabling transformation	**** (L6)	**** (P6)	*** (PR14)	
Overall	****			

## 5.4 Key survey findings

We did not survey against all questions on the survey for this review and we agreed that the number of staff surveyed would be a much smaller group of twelve.

Overall, the survey (albeit a smaller statistical) sample, returned a more improved result and there was a positive trend across the Leadership, People and Process areas.

**P1: The organisation identifies its financial competency needs and puts arrangements in place to meet them.** This score was lower than expected but only because we were asking a non-Finance cohort, some of which erred on a “don’t know” scoring option, whereas if we had asked a specific Finance cohort, we are confident that the score would have been higher.

**P2: The organisation has access to sufficient financial skills to meet its business needs.** Similarly on this question, in the sub questions relating to Finance (eg, “does Finance have a competency framework?” and “does the organisation have a structured training scheme for Finance including technical training/qualifications?” the majority scored “don’t know”. Yet for “do staff demonstrate technical financial skills to meet the

needs of the organisation?” and “do finance staff promote and clearly explain financial policies and procedures to managers throughout the organisation?”, then the scores were very high.

**PR2: The organisation operates financial information systems that enable the consistent production of comprehensive, accrual based, accurate and up to date data that fully meets users' needs.** Many of the detailed questions assumed a more detailed knowledge of financial systems and thus the scores were lower from an end-user/budget holder perspective.

**PR5: The organisation actively manages budgets, with effective budget monitoring arrangements that ensure 'no surprises' and trigger responsive action.** The organisation actively manages budgets, with effective budget monitoring arrangements that ensure 'no surprises' and trigger responsive action. The marks for these sub questions were marked very highly and showed a marked improvement from 2020.

**PR11: Forecasting processes and reporting are well developed and supported by accountable operational management.** Forecasting is insightful and leads to optimal decision making. Respondees were divided on “Is the base data used for forecasting considered to be robust?”. On the question of “are forecasts based on a thorough knowledge of cost/income drivers and activity behaviours eg latest intelligence on tax yield/income trends, etc?” the group were also split, perhaps because they don't have the detailed knowledge. On user facing questions including “Are operational managers fully involved in forecasting?” and “are forecasts fully 'owned' by the appropriate operational service area they relate to?”, the respondents scored these at around 80%.

**PR12: The organisation systematically pursues opportunities to reduce costs and improve value for money in its operations.** On most of the sub questions, the respondents were split between “yes” and don't know”. On the question “Do managers focus on managing their costs and reducing inputs to achieve their goals rather than on using up their budgets?”, the score was higher with seven of the respondents saying “yes” and four answering “partly”. On “Does the organisation regularly examine its staffing structure, working practices and pay bill to match service priorities and improve overall productivity?”, seven respondents answered “yes” and two answered “partly”.

**PR13: The organisation systematically pursues opportunities for improved value for money and cost savings through its procurement, commissioning and contract management.** Again, the scores here had a mixed distribution span because of the specific nature of the sub questions. Around 50% of respondents thought that the Force had an adequately resourced procurement team: “does the organisation

have an adequately resourced (in terms of numbers of staff and experience) corporate procurement strategy covering initial procurement (eg use of consortia etc) and contract management?”.

Nine respondents thought that the organisation fared well in managing in-life contracts “Does the organisation actively performance manage contractor/supplier performance throughout the life of each contract?”

**PR14: The organisation continually re-engineers its financial processes to ensure delivery of agreed outcomes is optimised.** A number of the questions eg, “are financial systems and processes radically reviewed as end-to-end processes to give value for money over the whole organisation rather than departmentally segmented transactions?” were scored as “don’t know”, but the questions directly relating to staff eg, “do systems promote self-service to reduce transaction costs, giving staff the opportunity to complete administrative tasks themselves and giving managers direct access to tools to exercise their accountabilities?” scored relatively high.

## 5.5 Improvement target

The improvement target set for the Force back in June 2020 is summarised in the table below. With the exclusion of the “Stakeholders” dimension, the Force has made improvements across most dimensions and has achieved an overall rating of four stars from an on-line survey perspective. This rating is provided with the following caveats:

- Not all questions in any given category were scored.
- Stakeholders section was not scored at all, but from the interviews, we note progression, especially in the understanding of the “Finance offer”, driven by the S151 attracting good quality professionals which is making a noticeable difference in how Finance is perceived across the organisation.
- From a combination of the on-line survey and interviews, it is clear that the Force is now much better at performance management and understands the linkages between demand, performance and cost drivers.
- Under the Alliance, we considered the processes sub-optimal, confused and sub-optimal. Post Alliance, whilst the Force has not fully drafted the full suite of Finance processes, we have evidenced a plan showing progression and we are confident that the Finance team understands its work programme in this context.

IMPROVEMENT TARGET	Management Dimensions			
	Leadership	People	Processes	Stakeholders
Financial Management Style				
Delivering Accountability	****	***	***	****
Supporting Performance	****	***	**	**
Enabling Transformation	****	****	**	****
Overall Rating	****			



## Appendix A – Interview summary

Officer name	Role
Emma Batstone	Chief Superintendent, Head of Local Policing
Andy Oliver	Head of Financial Planning and Business Management
Alison Hall	Head of Human Resources
Sara Ansell	CFO, Office of the Police and Crime Commissioner
Mike Kaine	Head of Accounting & Financial Control
Daf Goddard	Chief Superintendent, Head of Protective Services
Philip Seccombe	Police and Crime Commissioner
Alex Franklin-Smith	Deputy Chief Constable
Paul Clarke	Head of Internal Audit, Warwickshire County Council
Berni Gaughan	Head of Learning and Development
Faz Chisty	Chief Inspector
Jeff Caruthers	Director of Finance
Ross Campbell	Chief Superintendent , Head of Vetting
Debbie Tedds	Chief Constable
Steve Russell	Director of Data, Strategy and Technology

## Appendix B – Documents reviewed

Document name
Money Matters Report, Q3, 2022-23
Final Audit Report (Providing Assurance on the Management of Risks)
Business case short template
Business case long template
Workforce Development Group – terms of reference
Change Board – terms of reference
Police and Crime Plan
Budget proposals for 2023-24

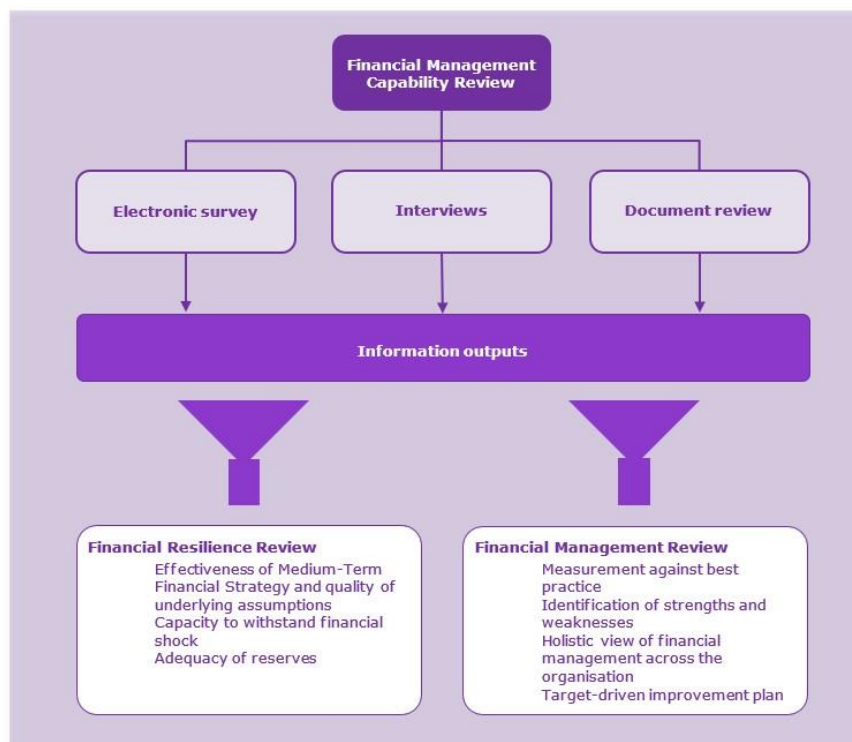
## Appendix C – CIPFA FM Model

The FM Model is an independent ‘as-is’ assessment of an organisation’s capability to effectively manage its current finances, internal processes and operations, as well as how it plans future financial management. Key outputs include the identification of areas of best practice and areas for improvement.

The FM Model is a diagnostic toolkit specifically designed for use within public body organisations to undertake a complete assessment of the organisation’s financial management. The model provides solid evidence which can substantiate known weaknesses as well as highlighting sub-optimal practices.

The FM Model consists of two key elements:

- A financial resilience review – an assessment of the financial sustainability of an organisation and its ability to withstand financial shock.
- A financial management review – an assessment against best practice and other organisations who have also been reviewed using the FM model to identify issues and create an improvement plan that can be tracked.



- The FM Model approach includes discussions with staff from across the organisation.
- The focus of the review is predicated on looking at organisational financial management and governance as opposed to a review of the Finance team.

- The interview process involves a series of 1:1 interviews from across the organisation to gain a range of views.
- CIPFA also reviews a whole series of documents to gain a deeper understanding of the organisation. A list of these will be provided at the start of the review process.
- The FM Model includes a third element, the use of an electronic survey completed by a wide group of staff and stakeholders providing an additional evidence base to support triangulation of views and conclusions.

## Appendix D – Selection of comments from the on-line survey

Component	Comments
Leadership	Fom a capital planning perspective, but revenue budget allocations (from the outside looking in) feel less scientific, and are purely informed on "what we spent last year+ inflation", rather than what is needed. This is not a finance team issue specifically, as the business area needs to drive this, but in my mind facilitated by finance.
	The external training budget needs to be re-evaluated, following the split from West Mercia alliance. It appears our starting point was 1/3 of the overall budget. Our forecasting has twice shown insufficient budget has been allocated for the year, meaning potential over-spend and the In Year Spend process for non-planned for courses.
	Management of change: This is certainly an area that there force is getting better at, as its change processes mature.
	It is my observation that during the last two years the force has become much better at going through the steps relating to investment and business case development for new investments. However I am unclear of this same scrutiny being afford to contract changes, service changes etc...
	The journey from the alliance to our new EMPOWER model and improved IT capability demonstrates strong change management.
People	My experience has been that our Finance Team are highly quilified & competent specialists. Some managers have done financial skills in other qualification and there is a College Learn package - Financial management for non-financial managers). I believe that some middle-managers lack current financial rules. The culture re- spending can be strong with OPS staff, with "I need the training & kit so what does it matter the cost!". With Finance Team colleagues, I've tried to improve this, and their forecast submission through Business Planning was a lot more thorough.
	We have some incredible finance staff who will go over and above to support managers with any support and learning requirements.
	Whilst I am unable to answer all questions, the finance business partners assigned to my business area provide fantastic support with any financial query and all ongoing monitoring requirements I have. I see them as a integral to the successful running of my business area, and keeping myself and my business leads on track in regards to budget management.
	Amazing finance staff with huge specialist knowledge who always appropriately challenge and raise matters with budget holders and project leads.
	Finances sometimes feel like an afterthought behind political/ emotion based decision making
Processes	Capital planning seems to be getting more mature, and driven more so by the business area who inform requirement, for finance to then plan around. Historically, and still to an extent in revenue budgeting, there is still an approach of using last year's budget performance plus inflation, with not much additional science. Again, this opinion is formed from the outside looking into the finance team.
	Our forecasting & review across the year is robust.
	As a business area lead using the finance system regularly and have received basic training in its use, so that I can monitor budget performance in real time. I have no complaints, nor any obvious unsatisfied requirements with it. Clear understanding of the force seeking to maintain a balance budget.

## Appendix E – Improvement Plan

For audit trail purposes, the original (June 2022) Improvement Plan is provided here. This Plan has been reviewed with the Force Director of Finance as part of the 2023 review and we have evidenced progress in all areas.

From 2020 CIPFA FM Model Review		
Actions required	Current position	April 2023 status
Finance change programme covering budget holder competency and skills. Specific training to build an improved competency in financial and commercial matters across the organisation.	Varying degrees of competency leading to variable and inconsistent response from Finance.	Completed
Specific business partner training for Force Finance team	Many of the recipients of BP training are now in West Mercia's Finance team.	Completed
Specific budget manager training	The organisation needs to consider what other training is required (specifically but not exclusively focused on budget manager training).	Completed
Service offer and service plans for Finance team. Setting out performance targets, KPIs, clearer arrangements for budget delegation and budget holder autonomy.	Finance is lacking a service offer. Some budget holders are frustrated and lack knowledge on their boundaries of responsibility.	In progress. Review existing docs and develop a better service offer to services/staff in the form of service offer descriptions, and key performance indicators.
Development of multi-year savings and efficiencies programme in relation to the MTFP. A more informed approach to savings is required to include wider efficiency agenda including benchmarking and VFM.	Currently not available. MTFP is refreshed year on year to reflect savings targets.	Completed
Finance to maintain close scrutiny of ICT and wider Evolve 2 work programme to ensure that programme slippage/scope creep is minimized.	Finance are represented on appropriate programme boards, but there are a number of key programme risks, that if realised could significantly impact on the programme's cost base.	Completed
Develop a package of measures to upgrade Finance and commercial related policies and procedures.	Currently, many processes and procedures are reflective of the Alliance world.	In progress. The Force has a plan to "convert" key processes for Warwickshire only. We are satisfied that the scope is appropriate and plans are in place to complete this work in the next 12 months.
Re-connect Finance with policing with more focus on how budgets relate to operational policing including a more sophisticated approach to performance management and service demand.	Force demand is not linked to the Finance view of the world in any consistent way. New approaches set out by DCC in April 2020 start to address this area of concern.	Completed
Improve the linkages between Estates and Assets ensuring that future replacement strategies are better informed by a more strategic view of physical assets, asset life and emerging market opportunities.	Up-to-date Estates and Asset Strategy, but granularity for improved control needs to be assessed.	The PCC holds landlord responsibilities for the estate but day-to-day management is executed by the Force and plays out in some dissatisfaction in delivery. Data and other performance info is being shared with OPCC and is considered to have improved. There is also improvement in the operational and monitoring relationship and links to the capital programme. The wider plan also recognises succession planning in this area with a key officer being assigned. Completed.
Develop approach to VFM and wider efficiency programme incorporating selective benchmarking.	Bring together the efficiency challenges of the Force into one Efficiency Approach/Strategy	Completed - Empower programme

The proposed improvement plan for the next 12 months to June 2024, is as follows:

Finance Improvement Plan (May 2023-June 2024)		
Id	Actions required	For review in June 2024
1	Optimise transactional Finance areas. Examine how artificial intelligence and the work that the Force is doing in repeat process automation (RPA) could support and help deliver.	
2	Continue to build on the wider Finance competency training programme (cross-Force) which has been so well received. Ensure that training to uniformed officers and staff remains relevant and appropriate.	
3	Explore how the (data) and other characteristics between workforce development and the Finance establishment can be improved.	
4	Draft and agree a Finance succession plan to accommodate future changes in senior Finance personnel. As part of good practice, extend the succession planning to wider Finance career development conversations to ensure that any single points of (knowledge and skills) failure can be addressed.	
5	Support existing and new aspects of Force commercialisation (including Safer Roads Partnership and Vetting). Consider what additional training is required in these areas and also how Finance can continue to provide coaching interventions to support these teams.	
6	Support the wider initiatives (notwithstanding 1 above) to further AI and RPA paying particular focus to investment requirements and business case benefits. Also link key outcomes to the Force's annual consideration around value for money.	
7	Consider what changes can be made to Finance systems to ensure (a) better end user accessibility and productivity, (b) more informed and accurate data and (c) improved use of reports.	The Finance Team will look at what the system can deliver in terms of additional functionality including how the Force can adapt reports and improve the overall user experience.
8	Consider and quantify further benefits from the Empower programme.	
9	Consider how (working with and challenging) Internal Audit's Force work programme can be more relevant. Think about what further challenge can be brought in this area through wider Force engagement (using Finance as a broker) to focus on more critical areas of Force operations that would benefit from IA reviews in the next 12 months.	The Force needs to be more risk-led to exploit the contract it has with Internal Audit provision.