

Report to: Audit Committee
Agenda item: 4
Date: 4 December 2012
Subject: Authority Finance Issues - Quarterly Update
Sponsor: Authority Finance Director
For: Information

1. Purpose of Paper

- 1.1 The purpose of this report is to inform the Audit Committee of significant developments within the Executive since the last Audit Committee in September 2012.

2. Annual Accounts

- 2.1 The MAR for the six months to September 2012 was submitted to the DfT in line with their timetable, incorporating comments from the Tribal review.
- 1.1 The NAO have issued an Audit Planning report, which will be discussed at agenda item 8. A provisional fee has been quoted at £125k and the BTPA budget currently has provision for £120k. Savings will need to be found in legal costs in order to accommodate this increase. The agreed timetable is in line with last year.
- 1.2 Key risks have been identified in discussion with BTPA and BTP, these include the payments relating to unauthorised pensions, compliance with the detailed DfT delegations; potential compensation payments to former employees and the new PSA.
- 1.3 Depending on the outcome of the discussions with between BTPA, the DfT and ATOC, there is a risk that not all new PSAs

will be in place. Legal advice is being sought from Weightmans on the risks to BTPA of not having an agreed PSA in place or having an agreed PSA which has not been signed by all of the funders. Although this has not been agreed as a risk in 2012/13 it has been flagged with the auditors as a potential disclosure.

2. Budget 2012/13

- 2.1 Members will be aware that a final letter of delegation was received on 30 May 2012. We have been working closely with the DfT sponsorship and finance team to ensure all authorisations are processed on a timely basis. This is proving more challenging than originally envisaged but a simplified process has now been put in place. There are a relatively large number of requests being submitted and the DfT have asked BTPA and BTP to have a meeting with Steve Gooding to discuss the reasons for this volume and for the DfT to understand the expected number of requests in the next 6 months. A verbal update will be given on the outcomes of this meeting.
- 2.2 As part of the mid term review we have requested a further £0.8m to cover the net exposure on the expected revenue overspend on the Olympics, which arises from Winsor part 1 net of savings made. We have also formally declared an under spend on capital of £0.8m. These outturn numbers have been incorporated at the DfT.
- 2.3 Early indications from BTP are that the Olympic spend will be in line with the original budget as there was very little disruption at the events. Until the recharges from the Home Office forces have been received and reconciled, we will not declare any change in this forecast.

3. Scheme of Delegation

- 3.1 A working group was set up to review the existing scheme of delegation; this is presented at agenda item 7.
- 3.2 As part of this review a number of changes have also been proposed to the detailed code of governance and these will be reviewed as part of the annual review of the Corporate Governance Code.

4. DfT Reviews of BTPA

- 4.1 The DfT Group Finance Director requested a review of the governance in place in BTP / BTPA in order to assess the risk of our consolidation into the DfT whole Government Accounts. A series of interviews, by PWC, took place in February / March. The final report was dated 5 October; this is attached at Appendix A. The overall conclusion of PWC is that

‘the internal controls and governance arrangements in place at the BTPA are generally deemed to be appropriate and adequate for the nature and scale of operations, and within the context of the requirement for a separation of the Authority. This includes an operational governance structure and mechanisms to communicate emerging issues early at appropriate levels within the organisation as well as with the DfT.’

Key points are as follows:

- 4.2 Regularity issues have identified weaknesses in dealing with one off activities and projects with insufficient planning and research undertaken when new or infrequently undertaken tasks are initiated.

- 4.3 PWC noted that changes have been put in place and that these need to be fully embedded and this needs to be kept under close review.
- 4.4 PWC noted that the ongoing change programme under Corporate Resources needed to be closely monitored at the Authority level and through regular status updates to the Department / Sponsorship team.
- 4.5 It is therefore important that the work being done at BTP is reported on a quarterly basis to the Audit Committee as part on ongoing monitoring and that oversight by the BTPA of the progress of actions under the change programme in BTP is fundamental in establishing the right processes and controls culture to help mitigate future risks..
- 4.6 There were a number of detailed findings and actions for consideration by BTPA and BTP. A number of these actions are already in place. I have asked Vicky Tanner to work with BTP in documenting this work and ensuring that all issues have either been actioned or that where appropriate actions are in place to address the issues promptly. The final outcome will be reported to the next Audit Committee.

5. Pension Issues

- 5.1 There are a number of issues around payroll and pensions.
- 5.2 **Real time information and Auto enrolment** are being dealt with by BTP. A decision paper on Auto enrolment is being prepared for the Authority,
- 5.3 **Pension Valuation** - work is starting on the forthcoming pension's valuation for the Police Officers scheme. This is likely to have a material effect on the costs of BTPA and is being monitored by the Pensions sub group and the Authority.

6. Internal Audit Provision from April 2013

- 6.1 Members will be aware that our internal audit contract with Tribal will expire in March 2013. Members will also be aware that in line with government policy, the internal audit will be performed by the DfT team from 1 April 2003.
- 6.2 An initial meeting has been held with Ian Coates and Bonnie Sweet, the Audit Manager assigned to BTPA to discuss the transition.

7. Gifts and Hospitality Register

- 7.1 In line with good governance in public bodies, a copy of the Gifts and Hospitality which have been received, accepted or declined by BTPA Members and BTPA Executive Senior Staff for oversight is prepared. Appendix B lists the full details for the BTPA
- 7.2 The Chief Executive has not yet reviewed the BTP Gifts and Hospitality Register with the Deputy Chief Constable as it is not yet available. When the register is available it will be circulated separately.
- 7.3 Members are asked to note the gifts and hospitality register.

8. Recommendations

- 8.1 Members are asked to note this report.



**Department
for Transport**

Managing Regularity Issues in the British Transport Police and the British Transport Police Authority

Period of Review: February to March 2012

Date of Issue: 12 October 2012

Circulation: Sue Ketteridge, Interim Group Finance Director
Steve Marshall-Camm, BTPA Sponsor

Copies: Nick Bisson, Director Rail Policy
David Buchan, Head of Financial Control
Ian Davis, Head of Financial Accounts
Andrew Figures, BTPA Chief Executive
Liz Pike, BTPA Finance Director
Andrew Trotter, BTP Chief Constable
Mark Newton, BTP Interim Director of Corporate Resources
Ian Coates, Group Head of Internal Audit

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EXECUTIVE SUMMARY

Introduction

This report was commissioned by the DfT Group Finance Director to provide an independent and objective assessment of arrangements over regularity at the British Transport Police Authority (BTPA) and the British Transport Police (BTP).

The BTPA is a Non Departmental Public Body (NDPB), established on 1 July 2004 under the Railways and Transport Safety Act 2003. The Authority has a statutory duty to maintain an efficient and effective police force for the railways.

Two issues have arisen during the 2011 calendar year which have given rise to regularity concerns within the BTPA and the BTP, these were in relation to re-employment of retired staff, and understanding of the Cabinet Office's Efficiency and Reform Group's (ERG) rules in relation to the WAN project.

In light of these two issues, this review (by the DfT internal audit function) was undertaken in order to:

- assess the effectiveness of the improvements in controls implemented by BTP and BTPA (the Authority) to prevent such regularity issues arising in the future
- gain assurance that the BTPA statutory account will have no regularity issues outstanding at the year-end that could impact upon the Departmental Account, now that BTPA is consolidated in to the Departmental Account under the Clear Line of Sight (CLOs) initiative

DfT internal audit undertook a separate audit to look at role the sponsorship team; therefore, this review concentrated its efforts on the arrangements in place at the BTP and the BTPA.

Our terms of reference, including the scope of this review are detailed at Appendix C. Our opinion and key findings are set out below whilst our detailed findings on an exception only basis are attached in Appendix A. The definitions for our priority ratings of findings are attached at Appendix D.

Approach

The review was carried out using a combination of meetings with key individuals within both the BTPA and the BTP, and a review of key documents. We interviewed the following:

- Chair of the Audit Committee (BTPA) – Colin Foxall
- Chief Executive (BTPA) – Andrew Figgures
- Finance Director (BTPA) – Liz Pike
- Chief Constable (BTP) – Andrew Trotter



- Director of Corporate Resources (BTP) – Francesca Okosi
- Head of Internal Audit – Andrew Townsend, Tribal Business Assurance (TBA)

We have reviewed key documents including the risk register, audit committee papers, the Authority's updated governance code and the terms of references for the three reviews carried out by internal audit (TBA) into the issues arising.

We did not carry out an in depth review of the two issues (re-employment of retired staff, and the WAN project) as three separate reviews have been undertaken by BTPA's internal audit function and they were at draft report stage during the time of our review (final reports were issued in March 2012). We read the terms of references for these reviews, and discussed both of these issues in our meetings in order to understand the causes of the issues, and management actions taken to ensure these are not repeated.

Overall Assessment

The internal controls and governance arrangements in place at the BTPA are generally deemed to be appropriate and adequate for the nature and scale of operations, and within the context of the requirement for a separation of the Authority from BTP. This includes an operational governance structure, and mechanisms to communicate emerging issues early at appropriate levels within the organisation as well as with the Department for Transport (DfT).

This assessment takes into consideration the following factors:

- Following the Judicial Review four years ago, a number of key changes were implemented to prevent further governance issues arising. The occurrence of issues in the past 12 months have been taken seriously by BTPA and BTP with a number of corrective actions largely in place and operating.
- The provision of policing is a complex area, with a number of inherently high risks associated with it, there have been no issues relating to the front line delivery of policing services; and
- The regularity issues relate to support functions. In both instances (pension and WAN), the regularity and reporting requirements were changing. In the case of the WAN project, BTPA and BTP were aware of the change and had sought guidance from DfT.

The regularity issues have identified weaknesses in dealing with one-off activities and projects, with insufficient planning and research undertaken when new or infrequently undertaken tasks are initiated. Appropriate oversight needs to be in place to ensure the Authority complies with the relevant laws and Government regulatory requirements, and this needs to be a formal part of both business as usual and project management.

We note that the changes put in place/being implemented by both BTPA and BTP at the time of our review need time to be fully embedded. This needs to be kept under close review to ensure that the redesign of these controls will be effective in preventing future regularity issues arising. We note that corrective changes are



linked to the Change Programme that was being implemented by the Director of Corporate Resources as the issues had been identified as arising in support functions, which are the direct responsibility of this officer. At the time of our review, we were satisfied that the Change Programme had been appropriately set up and there was reasonable probability that the intended improvements to governance and control would be achieved.

However, the Director of Corporate Resources left at the end of her extended probationary period shortly after our fieldwork. Strong leadership of the Change Programme is essential to deliver the intended benefits, and we note that the appointed interim replacement has made a positive start in continuing the leadership of the work and maintaining momentum. It is also essential that the current ongoing change programme initiatives are closely monitored at the Authority level, as well as through regular status updates to the Department/sponsorship team.

We have also been made aware that in April 2012 (shortly after the completion of our fieldwork), the Chairman of the BTPA sent a letter to the BTP Chief Constable requesting that an action plan be presented to the BTPA Audit Committee which details the action that will be taken by the Chief Constable to mitigate the future risk of non-compliance in areas such as those identified by these regularity issues.

This clear accountability by the BTP Chief Constable combined with careful review and monitoring of the progress of actions under the Change Programme by BTP and oversight by BTPA will be fundamental in establishing the right processes and controls culture to help mitigate this risk in the future.

Key Findings

1. Three internal audit reviews (by TBA) have taken place to understand the root causes of the regularity issues arising and to support BTPA and BTP in identifying and implementing improvements in controls to prevent such issues arising in the future. Based on our interviews, as well as evidence of the main changes implemented, we have found that the findings from the various 'regularity reviews' have been taken seriously by BTPA and BTP, which has helped not only to effect the process enhancements, but also to instil a cultural change needed to embed the key changes.
2. Based on documents and audit committee papers reviewed, and interviews with key individuals at both BTPA and BTP, we have found that there are adequate governance arrangements in place, which is supported by two way communications between the Authority and BTP.
3. Prior to the regularity issues, there had been control issues that arose after the establishment of the Authority as an NDPB in 2004. These historic issues highlighted the need for fundamental changes in the design of the governance structure of BTPA. Improvements in the governance structure have therefore been taking place over the past three years and can be put into two main components: changes to address key weaknesses identified from the Judicial



Review and the more recent regularity issues; and areas for further improvement/refinement to avoid these issues arising in the future.

Steps taken to address historic issues

4. Following the clarification (and change) in the Accounting Officer role in 2010 – with BTPA Chief Executive having been appointed the Accounting Officer, and the Chief Constable as the Additional Accounting Officer – there has been a universal acknowledgement that the reporting lines and communication routes are now clear and well understood across the Authority and BTP. This has been credited with improved, early sighting of emerging issues at the Authority level.
5. In response to the Judicial Review and the control issues, the Authority developed its current governance structure. This included retaining specific committees required by statute – the main Authority, the Audit Committee and the Professional Standards Committee – and introducing/ reviewing the terms of reference for all committees that were deemed necessary in order to get the right level of control and overview. Appendix B contains a simple flowchart to show the BTPA's governance structure. Clear communication of roles of each Board and clearer definition of the role of the Authority and BTP and their relationships were also formulated into the corporate governance document.
6. Having discussed and reviewed the governance structure in place at the Authority and BTP, there are a relatively large number of committees/ groups/ boards (when taken both BTPA and BTP together), which is giving rise to some duplication in the reporting requirements and an overlap in the perceived remit of these various committees. We have raised this as a finding because this is something that should be reviewed, and the governance structure streamlined where possible, with clear boundaries for the various committees within the structure. This is consistent with BTPA's own annual governance review, which identified the same issue, and the Authority was considering ways to streamline its governance structure in response to this.
7. The regularity issues in the last 12 months have brought out weaknesses in BTP's support functions. Concerns have been raised about the capability of HR and IT in particular. To address this, a decision was taken to appoint a senior executive – Director of Corporate Resources – to manage these areas and implement improvements.
8. The pensions issue relating to the reemployment of retired staff can be attributed to BTP failing to keep abreast of changes in legislation. HR activities like the reemployment of retired staff should trigger a check of relevant legislation to ensure the Authority is compliant with applicable legislation. BTP has recently appointed a new pensions advisor, and an additional quarterly meeting on pensions updates takes place between BTPA, BTP and RPMI (the pensions administrators) immediately after the management committee meetings.



9. Concerns regarding the WAN project's shortcomings were addressed by getting retrospective approval. We note that the Cabinet Office retrospective approval was granted without undue delay as all requisite supporting information around business case and procurement route were clearly set out and articulated in the Cabinet Office submission. There were however some immediate weaknesses identified for example, gaps in project management skills in IT was highlighted and we understand that this role is being recruited. One of the internal audit reviews commissioned was to identify root causes and weaknesses in this area.
10. With the finalisation of the BTPA accounts for the year ended 31 March 2012, we note that the regularity issues were resolved to the satisfaction of the National Audit Office and that the BTPA accounts were certified with an unqualified audit opinion. The final decision on the pension issue is still pending and may require disclosure once this has been confirmed.

Areas for further improvement/ refinement

11. In order to streamline governance, the Authority needs to develop and adopt tighter and concise reporting to key boards and committees. Views of some of those interviewed were that there were some areas where reports and meeting packs could be improved to ensure that key messages and issues were clearly highlighted and meetings were more focussed.
12. We discussed the robustness of the challenge from internal audit and have had mixed feedback, ranging from satisfaction with the good relationships built with stakeholders to concerns at a lack of added value in the findings/ recommendations set out in the initial internal audit reports into root causes surrounding the regularity issues. There is a feeling that more can be done to provide management with insight into issues by identifying root causes rather than symptoms. In the case of one internal audit report into regularity issues, we noted that the BTPA audit committee requested that further work be undertaken by internal audit in order to better clarify reasons for control failings. We have not reviewed internal audit reports.
13. Areas of regularity issues relate to the support functions. Both issues have highlighted the need to ensure that there is a team with the right levels of experience and skills. At the time of our review, a strategic review was being undertaken to evaluate this across all services within the remit of the Director of Corporate Resources. However, since our review, the Director of Corporate Resources has left and the post is being covered by an interim appointment. Ensuring that the programme is duly completed and relevant actions put in place will be important in avoiding further issues in the future. Progress against this review needs to be closely monitored at the Authority level through regular status updates, and once implemented, through an effectiveness review after a reasonable bedding-in period.
14. Additionally, in April 2012 (after our fieldwork) the Chairman of the BTPA sent a letter to the BTP Chief Constable requesting that the Chief present an action plan to reduce the risk of non compliance with applicable legislation. This



accountability by the Chief Constable with oversight by BTPA is an important step towards improving controls in these areas.

15. We discussed the relationship between BTPA and the DfT sponsorship team (and DfT in general). We also reviewed a recent DfT internal audit report on the sponsorship of the BTPA. Based on these, we have identified a number of areas where improvement is required, including greater input from finance staff into the sponsorship function, and the need for clarity on returns required from BTPA and communication of any alterations made to submissions by the DfT. These have been included in Appendix A as actions for the BTPA Sponsor.
16. We also recognise that keeping abreast of developments that will affect BTP specifically, and the Authority generally, is something that the sponsorship team should get involved in more. BTP is a complex organisation outside the normal activities of the Department. In particular, there are some inherent risk in terms of the charging mechanism to Train Operating Companies and planned revisions to those where DfT could more proactively support BTP and the Authority. We note that this represents an increase in resource devoted to BTPA sponsorship, which will need to be considered as part of Corporate Planning.

Acknowledgement

17. We would like to thank the individuals within the Department, Authority and BTP for their time and assistance in conducting this review.



Detailed Findings and Management Action Plan

BTPA and BTP Actions for Consideration					
No.	Findings	Unmanaged Risk	Actions for consideration by BTPA and BTP	Target Person Responsible	Date
1.	<p>Monitoring of Current Strategic Review and Implementation</p> <p>We noted that the Director of Corporate Resources had embarked on a strategic review spanning all functions within the remit, namely, IT, Finance and HR. This is an important step towards strengthening processes, bridging any skills gap identified and implementing necessary control to prevent any future preventable regularity issues.</p> <p>Shortly after the completion of our review, the Director Corporate Resources left at the end of her extended probationary period and the post is being covered by an interim appointment.</p>	<p>Without effective leadership, there is a risk that the programme may fail to deliver its intended benefits.</p>	<p>BTPA/BTP to ensure the Change Programme is adequately resourced, with appropriate leadership, commensurate with the need to effect a positive change in the administrative functions within BTP and minimise the likelihood of the recurrence of governance issues (which, in turn, should see BTPA removed from the DfT Group Audit Committee 'hitlist').</p> <p>BTPA to monitor progress of the strategic review, and the review of support functions to ensure timely completion, through frequent reporting and status updates to the Authority, by the interim Director of Corporate Resources.</p> <p>BTPA to commission a review of effectiveness after new processes, systems and controls recommended by the review have bedded in, for example, after six months of implementation.</p>	<p>Target date: 31 December 2012</p> <p>Person Responsible: Andrew Figures, BTPA Chief Executive</p> <p>Target date: 31 March 2013</p> <p>Person Responsible: Andrew Figures, BTPA Chief Executive</p>	



BTPA and BTP Actions for Consideration

No.	Findings	Unmanaged Risk	Actions for consideration by BTPA and BTP	Target Person Responsible	Date
2.	<p>Compliance with Legislation</p> <p>BTP failed to check relevant legislation whilst going through the reemployment of retired staff and authorising pension payments. This led to BTP missing a change in legislation, which has led to the payments to the employees concerned being liable for additional tax payments.</p> <p>We noted that this is a complex area of legislation subject to interpretation. Advice received from BTP's advisors has since been deemed as poor. Moreover, BTP is not the only force in this position, but the first one to identify this issue. Steps have since been taken to address the issue regarding advice on legislative developments by the BTP appointing its own pensions advisors and having quarterly meetings with them where the agenda includes an update on relevant pension legislation and implication for BTPA/BTP. Quarterly meetings now take place between BTPA, BTP and RPMI to discuss pensions issues and an update on relevant pensions legislation.</p> <p>Whilst BTP has since acquired the services of a pensions adviser, the in-house support functions (specifically HR) should be reviewed to ensure there are processes and controls in place trigger checks of relevant legislation when significant activities are undertaken.</p> <p>There should also be provisions to receive regular updates to changes in applicable law, for example, through professional membership of HR and Pensions bodies, and regular training for responsible staff members.</p> <p>The WAN issue was dealt with by obtaining retrospective</p>	<p>Risk that the Authority fails to comply with applicable laws, leading to financial losses and/or qualified annual accounts as well as reputational damage, potentially for both the BTPA and the DfT.</p>	<p>i) BTP management will review support functions' capabilities and will take appropriate actions to train/ recruit staff with appropriate skills and relevant professional qualification/ membership of professional bodies.</p> <p>ii) BTP management will ensure there are appropriate controls to trigger a review of relevant legislation, especially with regards to areas such as recruitment and pensions.</p> <p>iii) BTP management will develop a legislative compliance schedule, which details the upcoming legislative changes relevant to BTP and the person responsible for monitoring these and evaluating the impact on BTP. This schedule will be tabled periodically at Audit Committee.</p>	<p>Target date: 31 December 2012</p> <p>Person Responsible: Mark Newton , Interim BTP Director of Corporate Resources</p>	



BTPA and BTP Actions for Consideration

No.	Findings	Unmanaged Risk	Actions for consideration by BTPA and BTP	Target Person Responsible	Date
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approval from the Cabinet Office.



BTPA and BTP Actions for Consideration

No.	Findings	Unmanaged Risk	Actions for consideration by BTPA and BTP	Target Person Responsible	Date
3.	<p>Streamlining Governance Structure</p> <p>A revised governance structure has been in place since the Judicial Review to ensure that risks were appropriately escalated and monitored.</p> <p>Through our interviews and review of corporate governance, we have identified that, when BTPA and BTP are considered as a whole, there are a relatively large number of boards, groups and committees within the governance structure, which is disproportionate to the current size of the Authority at 11 members. The Authority itself has six sub-committees including a separate Finance Group, Audit Committee and Strategy Group. These have been set out in a simple flowchart in Appendix B.</p> <p>This structure was devised after the Judicial Review to address specific control and overview weaknesses. However, as the Authority and its controls mature, there is a need to refine these to extract as much effectiveness and efficiency from the governance structure as possible.</p> <p>We recognise that the move to implement a more streamlined governance structure is a journey, and is dependent on embedding improvements in the control environment – in particular around the quality of information flow between BTP and BTPA and the interdependencies and level of input by BTPA officers at the BTP committees.</p> <p>We note that some of the work of these groups overlap/ are closely dependent on outcomes from another committee, and for this reason there is the potential to streamline these. Those interviewed commented that the</p>	<p>Risk that the various groups, boards and committees duplicate work and send out mixed/ conflicting messages.</p>	<p>i) BTPA management will review governance structure and terms of references to ensure remit is clarified and overlap/ duplication is minimised.</p> <p>ii) BTPA management will ensure that these are communicated to those involved in the governance structure and put in place support mechanisms to help them bed in.</p> <p>iii) BTP management will implement smarter, more focussed, reporting structures including KPI and dashboard reporting, pending the current strategic review being carried out by the interim Director of Corporate Resources.</p>	<p>Target date: 31 March 2013</p> <p>Persons Responsible: Andrew Figgures, BTPA Chief Executive Mark Newton, Interim BTP Director of Corporate Resources</p>	



BTPA and BTP Actions for Consideration

No.	Findings	Unmanaged Risk	Actions for consideration by BTPA and BTP	Target Person Responsible	Date
	<p>remit of each committee is clear; however, the number of committees meant that senior BTP staff members were often in meetings and that the papers being presented went into a lot of detail.</p> <p>The governance structure could be streamlined to reduce the number of committees that executive must attend/ report to, and to eliminate duplication/ overlap of remit between these bodies. For example, given that there is a Programme Board at BTP which is attended by a representative of BTPA, in our view the separate finance and strategy groups at BTPA could be combined.</p> <p>We have also noted comments on the consideration of introducing more focussed, effective reporting templates making use of key performance indicators and dashboard style reporting. This is being considered in the current strategic review that was being carried out by the interim Director of Corporate Resources at the BTP.</p>				
4.	<p>Internal Audit</p> <p>Our discussions with key stakeholders around the role of internal audit (TBA) in examining the root causes of these issues revealed some satisfaction around the good relationships TBA has built with key personnel. However, we also noted concerns around the effectiveness/insight of the findings/recommendations within reports. In the case of one internal audit report into regularity issues, we noted that the BTPA audit committee requested that further work be undertaken by internal audit in order to better clarify reasons for control failings. (We have not reviewed internal</p>	<p>Risk that internal audit reviews do not identify root causes and therefore, does not help management mitigate risks adequately.</p>	<p>BTPA management will review existing protocols for internal audit, to ensure that these include appropriate review and approval of the audit Terms of References (ToR's) by senior management of BTPA including where appropriate the Audit Committee. In our experience, organisations of comparable size to BTPA typically have internal audit ToR's for key risk areas also presented to and approved by the Audit Committee prior to commencement of fieldwork. This helps</p>	<p>Target date: 31 December 2012</p> <p>Person Responsible: Andrew Figgures, BTPA Chief Executive</p>	



BTPA and BTP Actions for Consideration

No.	Findings	Unmanaged Risk	Actions for consideration by BTPA and BTP	Target Person Responsible	Date
	audit reports). We have also been made aware that in April 2012 (after our fieldwork) these reports were satisfactorily finalised. The Chairman of the BTPA sent a letter to the BTP Chief Constable requesting that the Chief present an action plan to reduce the risk of non-compliance with applicable legislation, which included reference to the addressing findings in the finalised internal audit reviews undertaken by TBA.		ensure that the balance between the scope, audit approach and budget is clarified to meet stakeholders requirements.		

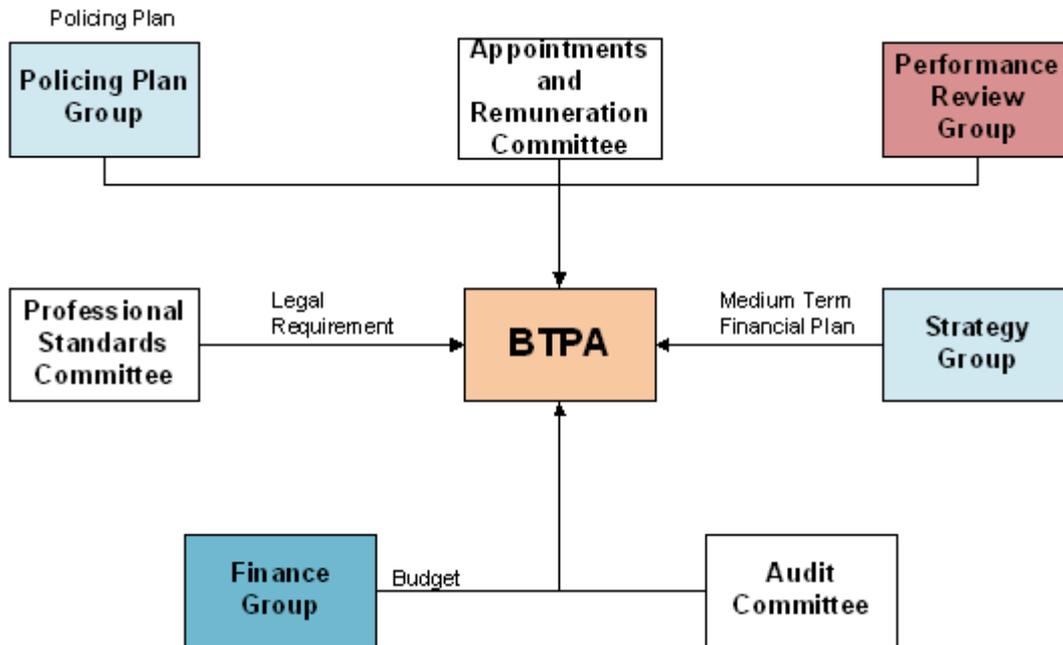
DfT Actions

No.	Findings	Unmanaged Risk	Agreed DfT Management Actions	Target Person Responsible	Date
1.	<p>DfT's Sponsorship Role</p> <p>Based on our discussions with stakeholders and a review of a recent internal audit report (by DfT's internal audit) on the sponsorship of BTPA, we note that there is a belief that the sponsor team could be more engaged – specifically:</p> <ul style="list-style-type: none"> - The sponsorship has previously lacked in continuity due to numerous changes to the sponsorship team in recent years, most recently due to the Departmental restructure. However, the current sponsorship team has brought in some stability, which needs to be built on; - There is positive finance input from the Finance 		<ul style="list-style-type: none"> i) DfT Sponsor and Group Finance to ensure input and attendance from appropriate DfT finance personnel in sponsorship meetings. ii) DfT Sponsor and Group Finance to ensure continuity of staff dealing with BTPA (as far as practically possible), e.g. in requesting information and making/ dealing with queries, by introducing one point of contact (both ways) for financial information requests and returns. iii) DfT Sponsor and Group Finance to ensure there is clarity over what returns are required and communicate any background 	<p>Target date: 31 December 2012</p> <p>Person Responsible: Steve Marshall-Camm, BTPA Sponsor Sue Ketteridge Interim Group Finance Director Sponsor</p>	

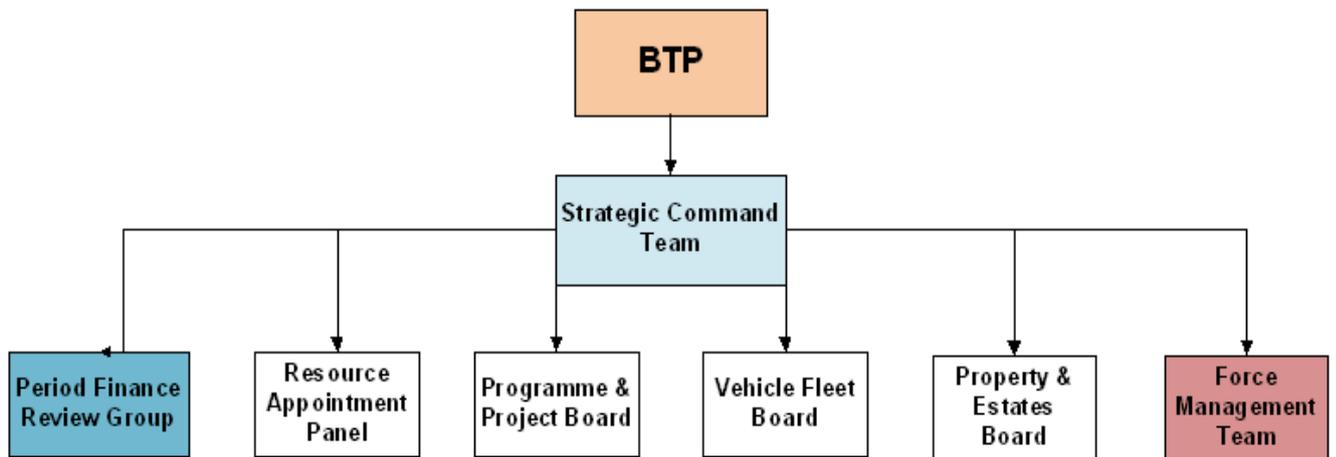


DfT Actions					
No.	Findings	Unmanaged Risk	Agreed DfT Management Actions	Target Person Responsible	Date
	<p>Business Partner into the sponsorship function. However, the finance and sponsorship leads do not always coordinate their activities to ensure a single, joined-up, approach is taken to BTPA;</p> <ul style="list-style-type: none"> - There is a lack of clarity in terms of some information requests and central controls, including their applicability to the BTP and the BTPA; - Historically, the DfT sponsorship role has not been seen (or resourced) as a proactive one in terms of supporting BTPA, e.g. raising BTPA's concerns early enough with, for example, the MoD or the Cabinet Office on relevant discussions/ consultation or providing support in linking BTP with Home Office and other Forces. Although there is acknowledgement that this has improved recently, there is a view within the Authority and BTP that this can be further improved. 		<p>information to ensure the correct context is set, to help the Authority to complete these efficiently.</p> <ul style="list-style-type: none"> iv) Sponsorship meetings to include discussions around the sponsorship function/ role to ensure expectations are managed and any ongoing efforts by the sponsorship team in terms of supporting the Authority can be communicated. v) Director Rail Policy to review resources available for BTP sponsorship function as part of corporate planning, to ensure proactive capacity for keeping abreast of and influencing developments that will affect the Authority and BTP. 	<p>Target date: 31 March 2013</p> <p>Person Responsible: Nick Bisson, Director Rail Policy</p>	

BTPA Governance Structure



BTP (Operational) Governance Structure



Note: Boxes with same shade cover similar areas.



TERMS OF REFERENCE

MANAGING REGULARITY ISSUES IN THE BRITISH TRANSPORT POLICE AND THE BRITISH TRANSPORT POLICE AUTHORITY

Directorate(s): *Finance Directorate*

Audit Sponsor: *Valerie Vaughan-Dick, Group Finance Director*

Audit Contacts: *David Buchan, Head of Financial Control*
Ian Davis, Head of Financial Accounts
Steve Marshall-Camm, BTPA sponsor
Pam Clark, Domestic - Rail

BTPA Contacts: *Andrew Figgures CB, CBE, Chief Executive*
Liz Pike, Finance Director

Background

1. Regularity can be defined as the requirement for all items of expenditure and receipts to be dealt with in accordance with the legislation authorising them, any applicable delegated authority and the rules of Managing Public Money.
2. Two issues have arisen in the last 12 months which have given rise to regularity concerns within the British Transport Police (BTP), the British Transport Police Authority (BTPA) and the BTPA's sponsorship body at the DfT. A separate audit has taken place around the sponsorship team.
3. These two issues have both occurred within the force and are summarised as follows:
 - Re employment of retired staff - 18 British Transport Police Officers (members of the British Transport Police Force Superannuation Fund (BTPFSF)), who, since 6 April 2010, retired before age 55, but after their Pension Scheme's "Pension Protected Age" of 50, were subsequently re-employed by the BTPA in breach of restrictions on such re-employment. Potentially, the pension and lump sum payments made by the pension scheme and received by the members could be deemed to be unauthorised payments by HMRC and subject to additional tax charges. The background to this issue is subject to ongoing discussions between the Trustee, the employer, respective advisors and HMRC. It is also understood that this issue is replicated in some of the Home Office forces, including the Met.
 - Understanding of ERG rules - The Cabinet Office Efficiency and Reform Group (ERG) requires all new ICT contracts with a value of over £1million



to be centrally approved. In FY 2010/11 the BTPA, on behalf of the BTP, let a contract for a significant ICT project (a Wide Area Network at a cost of approx £12m) without seeking such approval, on the basis of erroneous advice provided by the then DfT Sponsor team that ERG rules did not apply to BTP ICT contracts. The position was subsequently rectified through retrospective approval, so avoiding a qualification on the BTPA's accounts.

4. Such regularity concerns could lead to a qualification of the BTPA statutory account as well as a qualification of the Departmental Account; now that BTPA is consolidated in to the Departmental Account under the Clear Line of Sight (CLOs) initiative.

Management Objective

5. To gain assurance that BTP and BTPA have adequately addressed the regularity issues which have been identified to date and that effective procedures are in place to highlight arising regularity issues for review and action.

Objective of review

6. To provide the Accounting Officer with an independent and objective opinion on the operation of risk management, control and governance processes established by BTP and BTPA to tackle regularity issues.
7. To gain assurance that the BTPA statutory account will have no regularity issues outstanding at the year end that could impact upon the Departmental Account.

Scope of review

8. The audit will have two elements:
 - The first will be to review the adequacy of BTP and BTPA processes and controls to enable regularity issues to be identified, escalated and addressed. This will include the use and application of Managing Public Money as well as an understanding Cabinet Office directions; and
 - The second will be to review the steps taken with regard to the two issues identified to date and summarised above; to gain assurance they have been adequately addressed and do not present a risk to the BTPA statutory account or the Department of Transport's consolidated account.

Approach to review



9. Discussions will be held with Andrew Figgures, Chief Executive, and with Liz Pike, Finance Director British Transport Police Authority. Files, records and other forms of evidence will be examined, both manual and electronic, and relevant staff within the Force and the Authority will be interviewed.
10. Following our initial evaluation, appropriate testing may be undertaken as considered necessary to establish the adequacy of management controls and whether they are being operated effectively. This will include
 - How 'Managing Public Money' and Cabinet Office guidance is embedded in processes;
 - How effectively BTP and BTPA communicate with regard to non standard financial issues or unusual issues which have a financial impact; and
 - The role of the Audit Committee and how effective this has been at highlighting and addressing regularity issues.
11. Any emerging thoughts will be discussed with management during the audit. At the end of fieldwork, an exit meeting will be held to present our findings, confirm factual accuracy and agree corrective actions. Following this meeting, a draft report will be issued for final comments prior to issuing the final report.
12. The proposed timetable of events is:

Start of fieldwork:	13 February 2012
Completion of fieldwork:	9 March 2012
Exit meeting held:	16 March 2012
13. The review will be undertaken by a PWC team reporting in to Ian Davis, Head of Financial Accounts within Group Financial Control and Governance Division of the central Department.

NB: The planning, scope, approach and timetable set out in these terms of reference may change in the light of preliminary findings. Any significant changes will be discussed with Group Finance.

Dr Valerie Vaughan-Dick
Group Finance Director
13 January 2012

BTPA Gifts and Hospitality Register

Date of Event	Offered To	Additional/Other Recipients	Offered By	Brief Description of offer	Purpose of Offer	Estimated/actual value of gift/hospitality	Accepted / Declined / Returned
09/10/2012	Millie Banerjee	N/a	ATOC	Rail Breakfast with Secretary of State for Transport 0 Birmingham			Declined
10/10/2012	Millie Banerjee	Andrew Figgures	City of London Police	Dinner in honour of the Past Chairman, Simon Duckworth	Farewell Dinner		Accepted
11/10/2012	Andrew Figgures and Liz Pike	N/a	DCC Paul Crowther, BTP	Invite to sit at BTP Table			Declined
12/11/2012	Laverne Bryant	N/a	Christine Ingliss - The Plus Team	Andrew Barton VIP Client Evening	Networking		Declined
14/11/2012	Andrew Figgures	N/a	Admiral Lord West	VIP Transport Security Conference and VIP Lunch	Networking		Accepted
14/11/2012	Andrew Figgures	N/a	Admiral Lord West	VIP Transport Security Conference Reception and Dinner	Networking		Declined
21/11/2012	Andrew Figgures	N/a	Bjorn Conway - Ernst & Young	Defence & Security Reception	Networking		Declined
22/11/2012	Andrew Figgures	N/a	Punter Southall	Association of Consulting Actuaries Annual Dinner	Networking		Accepted
29/11/2012	Andrew Figgures	N/a	Criticaleye	Christmas Drinks Invitaton	Networking		Declined

GIFTS AND HOSPITALITY REGISTER

AREA	RECIPIENT NAME (separate entry for each recipient)	POLICE NO. (separate entry for each recipient)	DATE RECEIVED (‘dd/mm/yyyy’ or ‘MMM-YY’ or ‘dd/mm - dd/mm/yyyy’)	DESCRIPTION OF GIFT/ HOSPITALITY	COMPANY/ ORGANISATION/ INDIVIDUAL OFFERING GIFT/ HOSPITALITY	EXPLANATION OF GIFT/ HOSPITALITY (WHY IS IT BEING OFFERED)	VALUE OF GIFT/ HOSPITALITY (per recipient, if unknown populate with £0.00 and an explanation in the ‘Comments’ column)	ACCEPTED /DECLINED	APPROVED BY (MUST BE COMPLETED)	COMMENTS
LS	SPC Lance Alleyne	3011	06-Aug-12	One Olympic Ticket to a water polo event, Olympic travelcard and a gamesmaker wrist watch.	N/K	Unsolicited package sent to officer at police station.	£45 est.	Declined	Area SPC Officer Ben Clifford	Ticket and Travelcard not used. Unable to return watch to sender as anonymous.
LS	DC Nigel Craig	4293		Box of Chocolates			£10	Accepted	Insp. ANCELL	
LS	DC Vanessa Cottington	393	20-Aug-12	Flowers	Robert Horsman 07887 890997	Appreciation for the officers efforts in recovering a stolen suitcase containing £12K worth of electronic equipment for use at the Paralympics closing ceremony.	£10	Accepted	Insp. Ancell	I recently represented the BTP at Manchester Pride which I attend every year. The event is hosted by GMP and involves a foot march in tunic order. I was advised this year that I would not be able to travel on my warrant card to attend the event as has been the case previously. I was notified of this the day before the event and so I contacted Virgin Trains in order to purchase a
LS	PC Stephen Webster	615	24-Aug-12	Ticket on Virgin Trains between Euston and Manchester	Virgin	See comments Meeting with C/Supt Stewart (COLP) and Directors of Charter Security to discuss operation GRIFFIN and Accredited Security Staff processes.	£80	Accepted	Insp. Lapping	
LS	C/Supt Morgan	616	29-Aug-12	Meal at Capital Club, Abchurch Lane	Charter Security	Refreshments during workshop in relation to tendering process for MFD contract	£35	Accepted	ACC Pacey	
LS	Jane HORTON	5055	19-Sep-12	Food	Xerox		£3.50	Accepted	C/Supt Morgan	
LS SC	BTP Brighton CI Vincent SMITH	N/A 2101	24-Oct-12	One tin of Quality street One bottle of whiskey	Kate Tench, Flat 2 44 Ventnor Villas, BN3 3DB. Tel: 07748 633895	As a thankyou for the safe recovery of a Govt. laptop.	£10	Accepted Accepted	Insp. Ancell C Supt DCC OCU	NSPIS 577 of 23/10/2012 refers This bottle will be given to a local charity to raffle for funds
SDD	Julian Dixon	2639	11/10/2012	One x Hong Kong Police plaque	Supt Tam, Hong Kong Police	Supt Tam and a colleague were on official business looking at BTP	£0.00	ACCEPTED	C Supt DCC OCU	Corporate gift- value expected to be circa £20
SDD	Julian Dixon	2639	23/10/2012	German Fedral Policed mug, 3x tie-pind and 3 x pens (all of nominal value)	German Federal Police Staff College	15 members of the Federal Police along with Professor Kania on visit to the UK (BTP,MPS and BTP) as part of senior leaders programme	£0.00	ACCEPTED		Corporate gifts of nominal value (and available for examination
SDD	Julian Dixon	2639	28/11/3012	One Vietnamese Silk Scarf	General To Lam, Vice Minister of Security, Vietnam Govt	Following visit to CT and RUSI	£0.00	ACCEPTED		
LN	Nil Return									
WW	Peter Davies	2546	20/09/2012	Attendance at National Rail Awards	London Midland	Invited as a guest to attend	£0.00	ACCEPTED	ACC Pacey	Unable to quantify value of hospitality
WW	PC Kelly	1584	12/09/2012	Irish pixie keyring, pack of Toblerone sweets, bottle of Jamesons whisky	Mrs Julie O'Connor, 1 The Vale, Woodfarm Acres, Palmerstown, Dublin 20	Mrs O'Connor is the mother of 16 years old female, Amy O'Connor 18/10/95. Amy attended WP office on the evening of 15/08/2012 (Nspis log 539 15/8/12) she was very upset, tearful, as she was stranded in Plymouth having missed her coach towards Bristol and eventually onward to her ferry back to Dublin. The battery on her mobile phone was flat so she was unable to contact anyone. With the duty Inspectors authority (Insp Atkinson) we were able to return Amy to her grand-mothers address (Taken home by PC Kelley) Mrs O'Connor is over from Ireland to visit her mother and has brought the presents as a gift to express the gratitude for looking after her daughter, she would not take no for an answer, I did not wish to offend her by refusing. Mrs O'Connor has stated in the card that she wishes to pass on her gratitude to duty Insp.	£30.00	ACCEPTED	Approved -PS 3686 CURTIS	
WW	Lee Gordon	2438	03/10/2012	National Light Rail Awards dinner and ceremony	National Express Midland Metro and Centro	Safer Travel Command Centre won 'Most Significant Safety Initiative of the Year' category and I represented the Safer Travel Partnership	£0.00	ACCEPTED	Supt. Gregory	Table of 10 paid for by Centro and National Express MM - cost not disclosed to me.
WW	PC Berry	3412	30/09/2012	£10 note	Member of Public	Note left under windscreen wipers of Police vehicle. Log 327/300912. KIM Ref: WQ/027074/12	£10.00	ACCEPTED	Sgt 3510 Anderson	DCC IS MAKING ENQUIRIES WITH AREA COMMANDANDER TO CONFIRM HOW THIS DONATION WAS DISPOSED OF I.E. DONATED TO CHARITY.
WW J&FS	PS Anderson Nil Return	3510	18/10/2012	16 complimentary passes & 6 reduction vouchers	Circus Vegas		£0.00	ACCEPTED	Sgt 3510 Anderson	Passes & vouchers destroyed by PS 3510 Anderson. PNB 39466, pg 040
NE	PS Steve Broughton	1993	02.07.2012	Bottle of red wine (containing handwritten note of thank you on the bottle)	Mrs Donna Dixon (mother of Declan James)	As a thank you for the support shown following the death of her son, the subsequent enquiry and the inquest		DECLINED		estimated value less than £10.00
NE	PC Bloomfield and Team 1, Leeds Police Station		23.09.2012	Tin of Kirkland Shortbread biscuits	Mr Ian Stern	Was a victim of theft and gift therefore offered in appreciation of assistance and support following positive outcome. (offence involved sensitive diversity issues and victim was worried re investigation procedure)	£8.00	ACCEPTED	CI Scott	
NE	PC Bloomfield and Team 1, Leeds Police Station		23.09.2013	£20 Next Giftcard	Mr Ian Stern	Was a victim of theft and gift therefore offered in appreciation of assistance and support following positive outcome. (offence involved sensitive diversity issues and victim was worried re investigation procedure)	£20.00	DECLINED	CI Scott	Gift considered in same vein as cash payment and therefore declined in line with Force policy.

NE	PS Tim Woolven	3509	23.11.2012 boxed set of wooden Chinese chopsticks Drinks reception and dinner with LOCOG's Board and Directors in the Prestige Hospitality Suite, followed by attendance at the Olympic Games Opening Ceremony Technical rehearsal.	Ministry of Transport for People's Republic of China	As a thank you following presentation to Ministry of Transport for People's Republic of China, given at Newcastle University.		ACCEPTED	CI O'Mara	Gift received as it would have been very disrespectful to the Ministry of Transport deputy
SCT	Andrew Trotter	4560	27.07.12 Drinks reception and dinner with LOCOG's Board and Directors in the Prestige Hospitality Suite, followed by attendance at the Olympic Games Opening Ceremony Technical rehearsal.	LOCOG	In recognition of BTP's involvement in the Games	0	ACCEPTED	Andrew Figgures, BTPA Chief	This is a free event
SCT	Stephen Thomas	1463	27.07.12	LOCOG	In recognition of BTP's involvement in the Games	0	ACCEPTED	Chief Constable	This is a free event
SCT	Stephen Thomas	1463	20.07.12 Get a head of the Games.com Polo Shirt and baseball cap	Hugh Sumner ODA	For his work with ODA	0	ACCEPTED	Chief Constable	Approximate value £20
SCT	Stephen Thomas	1463	20.07.12 Bespoke Meeting Place Card, and Games daily event calendars x 2	Peter Hendy TFL	For his work with TFL over the Olympics	0	ACCEPTED	Chief Constable	Approximate value £40
SCT	Alan Pacey	2274	25.07.12 Attendance at the National Rail Awards including dinner	Neil Henry at Network Rail	Invited as a Key Stakeholder	0	ACCEPTED	Chief Constable	Approximate value £150
SCT	Stephen Thomas	1463	17.08.09 Swatch Games Maker Watch	AC Allison MPS	In recognition of BTP's partnership with MPS over the Olympic period	£38.00	ACCEPTED	Chief Constable	
SCT	Alan Pacey	2274	17.08.09 Swatch Games Maker Watch	AC Allison MPS	In recognition of BTP's partnership with MPS over the Olympic period	£38.00	ACCEPTED	Chief Constable	
SCT	Paul Crowther	2307	17.08.09 Swatch Games Maker Watch	AC Allison MPS	In recognition of BTP's partnership with MPS over the Olympic period	£38.00	ACCEPTED	Chief Constable	
SCT	Paul Crowther	2307	30.08.12 2 complimentary tickets for the Paralympic Opening Ceremony	LOCOG	provided as a part of the 300 tickets provided by LOCOG to the Police and Military involved in securing the 2012 Games	£0.00	DECLINED		
SCT	Stephen Thomas	1463	10.09.12 Our Greatest Team Parade - Invitation to ticketed area	British Olympic Association	Invited in recognition of BTP's involvement in the Games	£0.00	Declined		
SCT	Stephen Thomas	1463	25.09.12 Games Transport Thank You Evening	TFL	In recognition of BTP's partnership with TFL over the Olympics	£0.00	DECLINED		
SCT	Stephen Thomas	1463	12.09.12 Invitation to Drinks at the Orbit	Mayor of London	In recognition of BTP's work over the Olympics	£0.00	DECLINED		
SCT	Andrew Trotter	4560	25.09.12 Games Transport Thank You Evening	TFL	In recognition of BTP's partnership with TFL over the Olympics	£0.00	ACCEPTED	Andrew Figgures, BTPA Chief	
SCT	Paul Crowther	2307	25.09.12 Games Transport Thank You Evening	TFL	In recognition of BTP's partnership with TFL over the Olympics	£0.00	ACCEPTED	Chief Constable	
SCT	Alan Pacey	2274	25.09.12 Games Transport Thank You Evening	TFL	In recognition of BTP's partnership with TFL over the Olympics	£0.00	DECLINED		
SCT	Paul Crowther	2307	15.10.12 Simons Muirhead and Burton's 40th Anniversary Party	Simons Muirhead and Burton Law firm	Law firm used by BTP anniversary party	£0.00	DECLINED		Approximate value £80
SCT	Mark Newton	4146	15.10.12 Simons Muirhead and Burton's 40th Anniversary Party	Simons Muirhead and Burton Law firm	The company is delivering some Leab Six Sigma Training to BTP and would like Mr Newton to attend this event so that he can network with other organisations	£0.00	ACCEPTED	Chief Constable	Approximate value £80
SCT	Alan Pacey	2274	09.10.12 Accommodation at Jurys Inn Newcastle 17.10.12	TFL	ACC Pacey is attending the Passenger Transport Executive Group Meeting and will be a guest speaker at this meeting/event.(18.10.12)	£74.00	ACCEPTED	Chief Constable	
SCT	Alan Pacey	2274	31.10.12 Return Flight Heathrow to Warsaw and accommodation at Holiday Inn Warsaw 11 th and 12 th November	Economic Chamber of non-Ferrous Metal and Recycling Telefónica UK Limited	ACC Pacey is attending a metal theft conference in Warsaw and will be a guest speaker	£261 (flights)	ACCEPTED	Chief Constable	
SCT	Andrew Trotter	4560	21.11.12 Lecture on Customer Service and evening concert			£0.00	DECLINED		
SCT	Andrew Trotter	4560	12.11.12 gala dinner and 1 nights accommodation. Lunch at House of Lords	Society of Editors Conference	Invited to speak in his ACPO CAG role Invitation to members of the London First Security and Policing Advisory Board	£0.00	ACCEPTED	BTPA Chief Execut	Approximate value - £95 Gala Dinner, £150 accommodation
SCT	Andrew Trotter	4560	21.11.12 Ticket for Mr & Mrs Trotter to The Railway Ball	London First Keolis UK	Stakeholder engagement invited by David Franks	£0.00	DECLINED		
SCT	Andrew Trotter	4560	23.11.12 Crime Reporters Association Christmas reception at The Barley Mow, London SW1	Crime Reporters Association	Invited in role as Chair of ACPO Communications Advisory Group	£0.00	ACCEPTED	BTPA Chief Executive	
LU	PI Dave Lydon	7355	17/12/2012 Invite to Myors Office Christmas social event for Custody Visitors	MOPAC	PI Lydon is the L Area Custody Manager and the ICV SPOC for the Area and attends regular ICV Meetings	Nominal	Accepted	T/C/Supt Nicola Watson	
LU	PC Paul McQuilliam	3385	20/21 st November 2012 Attendance at Rail & Public Transport Safety & Security conference as guest	Bob Gough Security manager Serco Docklands	The conference Relates to Public Transport Security & relates directly to my current role, Mr Gough and I have a successful working relationship he is also speaking at the conference		Accepted	T/C/Supt Nicola Watson	
LU	PC Dave Webb	3500	27/11/2012 5 x Guaranteed Entry places to the Virgin London Marathon 2013	Virgin London Marathon	Organisers of event offer Guaranteed places to a variety of organisations including those involved in the planning and delivery of the operational event one of which is BTP.	Nil - No monetry value	Accepted	T/C/Supt Nicola Watson	
CO	Alan Wise	2030	25/07/2012 Ticket to rehearsal of Olympic Games Opening ceremony	MPS	Officer has been given ticket from MPS for joint work on Olymic games planning	£0.00	Accepted	ACC Thomas	All tickets to the event were invitation only and non payment
CTSU	Duncan Manners	2663	01/06/2012 6 x AS moeswork maps	Glock International	These have been taken in routine use in armoury as contain diagraph of weapon etc	£20.00	Accepted	Supt Trendall	
CTSU	Sean McGachie	4263	12/08/2012 Invitation to a reception at the Embassy of the Kingdom of Tonga	Embassy of Tonga	Thank you for protection officers who assisted the Crown Prince of Tonga during the Olympic games		Declined	CI R Jiggins	

CO	Dave Wilbore (2041) , Jane Townsley (0165), John Thompson (1735) , Alan Wise (2030) Lesley Warne (5387), Rachel Parfitt (3185)		20/08/2012 Swatch Games Maker Watch	AC Allison - ODA	Thank you from Chris Allison ODA for 2012 Games Contribution 2 complimentary tickets for the Paralympic Opening Ceremony: provided as a part of the 300 tickets provided by LOCOG to the Police and Military involved in securing the 2012 Games.	£38.00 each x 6	Accepted	ACC Thomas	
CO	Jane Townsley (0165), Brian Howat (7033), Rob Darg (4298), Kevin Watters (1147), Andrew Smith (7059) , Colin Jepson (4089) ,		each staff member received 2 Complimentary tickets to Paralympic 29/08/2012 Opening Ceremony	LOCOG	1 complimentary ticket for the Paralympic Opening Ceremony: provided as a part of the 300 tickets provided by LOCOG to the Police and Military involved in securing the 2012 Games.	nominal	Accepted	ACC Thomas	
CO	Patricia Blake (6589) Jane Sinclair (0990), Miranda Smith (5370) Sam Fraser (8478)		each staff member received 1 Complimentary ticket to Paralympic 29/08/2012 Opening Ceremony	LOCOG		Nominal	Accepted	ACC Thomas	
CO	Jane Townsley	165	28/09/2012 Lunch at Bulgari Hotel	Dubai Convention Bureau Department of Tourism & Commerce Marketing, Government of Dubai	CI Townsley has been invited for her role as President of the IAWP with regard to the IAWP annual conference; potential locations.	Unknown	Accepted	ACC Thomas	
CO	David Wildbore	2041	27/11/2012 Lunch at Sakana-tei, W1S	Mr Masahiro Oshima from the Japanese Embassy	As a thank you for the presentation delivered in conjunction with LUL	Unknown	Accepted	ACC Thomas	Value of meal unknown as Mr Wildbore has yet to go for the meal so I do not know what he'll will be ordering in order to give a value
CTSU	Neil Favager	7819	23/11/2012 Box set of oriental Chop Sticks	Peoples Republic of China, Ministry of Transport	Presented as a thank you for delivering a presentation at the University of Northumbria	Unknown	Accepted	CI Duncan Manner	The gift does not look to be one of great expense I believe it is just a token of appreciation
CO	Lesley Warne	5387	10/12/2012 Invitation to London 2012 Games Thank you evening	Peter Hendy TFL Railpol & French National Railway Police	Thank you for contribution to 2012 Olympic Games Gifts at closure of Railpol Conference	Unknown	Declined		
PS	MARTIN FRY	877	25/10/2012 Alarm clock 2 x PNAF Badges Sml paperback book on Paris Railpol RSA2 paperweight			Approx £20.00	ACCEPTED	ACC Pacey 29.10.10	
PS	MARTIN FRY	877	11/09/2012 watch	Prof Neubeck the Deutschebahn Head of Security	This is following a visit to FHQ	approx £10	ACCEPTED	ACC Pacey	
PS	GILLIAN MURRAY	126	11/09/2012 Pen	Prof Neubeck the Deutschebahn Head of Security	This is following a visit to FHQ		ACCEPTED		price unknown