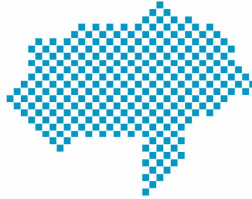


Police and Crime
Commissioner
North Yorkshire



Special Services Charging: Income Generation Final Report

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Date of Review	August to October
Draft Report Issued	4 November 2014
Final Report Issued	8 November 2014

1 Executive Summary

The police service is provided out of public funds for the benefit of the public at large. However, there is a limited range of activities where it is appropriate for the service to make charges to individuals or organisations to recover costs. Ensuring that charges are levied effectively in such circumstances will protect the public police provision and contribute to the overall funding of the service.

The Force is able to charge for the provision of Special Police Services (SPS) at the request of any person under section 25 of the Police Act 1996 which makes such services subject to payment of charges as determined by the Police and Crime Commissioner. Special police services generally relate to policing an event e.g. a pop concert, or series of events such as football matches.

The Chief Constable is responsible for agreeing the services to be provided. This will normally be in accordance with a risk assessment. North Yorkshire Police no longer has a charging policy as such. The Police and Crime Commissioner has delegated setting charges to the Police and Crime Commissioner's Chief Finance Officer in the Scheme of Delegation and Consent, and the procedure by which charges are made are incorporated in the DRM.

Maintenance of the Force Charging Manual, calculation of the respective charges within and costing of services provided is performed by the Finance Team.

The Force has taken the decision to perform SPS and produce their charges in line with the ACPO guidance on charging for Special Police Services. It is felt that compliance with the ACPO guidance provides a strong foundation on which to defend any potential charging disputes.

The ACPO guidance on charging for Special Police Services is not specific in all respects and can consequently lack clarity; with the exact methodology applied in calculating charging rates varying between forces. The guidance itself states that the interpretation is to an extent down to individual forces.

Main Points

The audit identified elements of good practice, particularly around the inclusion of National Insurance on overtime which was something that did not appear to have been considered in the ACPO guidance.

The audit identified issues in several areas, however, despite this the associated impacts were found to be limited. Where issues were identified they were discussed with the Governance and Value for Money Manager who was keen to take the feedback on board and make improvements to the process. The issues identified are detailed below.

The audit identified areas of non-compliance and several areas where a more robust, reliable methodology could be applied to more closely reflect the ACPO guidance in calculating standard SPS charges.

Internal Audit reviewed the calculations for the 2013/14 standard SPS charges to assess levels of compliance with the respective guidelines of the time, the ACPO and APCC guidance 'Paying the Bill 2'. Opportunities to more closely reflect the ACPO guidelines were identified. Overall, Internal Audit calculated SPS charges in line with Audit understanding of the guidelines and compared these to those produced by the Force, the comparison indicated that the Force has undercharged by 0.4%, equating to £893 for all SPS 2013/14 works charged.

An assessment of the proposed SPS charges for 2014/15 to the latest ACPO guidelines 'ACPO and APCCs Guidance on Charging for Police Services identified similar issues as seen previously. The auditor provided feedback to Finance and advised on how to proceed. Finance re-calculated the charges and submitted to audit for review.

The review of therevised 2014/15 charging calculation again identified inconsistencies in the calculation methodology and some formula errors; these were reported to the Governance and Value for Money Manager to be addressed. Following the audit the Governance and Value for Money Manager gave assurances that the issues identified had been addressed and that the charges are now calculated with closer compliance to the ACPO guidance.

The review sought to determine whether all SPS chargeable work is submitted to Finance and appropriately charged. The audit identified that 100% of SPS events, as assessed by Operational Planning, had been referred through to Finance, however, 5% (2) of the events, relating to Ripon Races in July and August 2013 had not been charged resulting in the force failing to collect income of £5,151.

Two further events in July and August 2014 for Ripon Races were not logged in Finance but a contract had been signed and an invoice was issued.

The Force provides resource to other forces under mutual aid; however, ACPO guidelines stipulate that should the host force use North Yorkshire Police Resource for SPS purposes then the host force should pay North Yorkshire Police the SPS rate, which is over double that of the mutual aid rate. The Force does not currently determine whether resource provided to other forces is used for SPS purposes, consequently the force cannot be assured that it is receiving the correct levels of income.

The audit assessed the accuracy of Finance costing of SPS work using the standard charges from the Force Charging Manual. Five contracts across 2013/14 and 2014/15

were reviewed, three were found to contain incorrect charging rates, however, on only one of these contracts was a resource with an incorrect rate utilised. The contract was for York Races and the impact was that the Force undercharged by £545 on a contract value of over £161,000, the error appeared due to administrative error in selecting the charging rates.

The audit identified issues in several areas; however, their impact appears to be largely immaterial. Internal Audit therefore can provide reasonable assurance that the risks associated with Income Generation in respect of Special Police Services are being adequately controlled, although limited management action is required to address a number of the issues identified.

	Commentary
Effectiveness of Risk Management Approach	Non-compliance with the ACPO guidance identified in the Force charging calculation for SPS in conjunction with failing to charge debtors for work undertaken, incorrect use of non-SPS charges in contracts and missing information from the Finance Income Register indicate that the Force is not completely effectively managing the risks around SPS income generation.
Efficiency of Risk Management Approach	An efficient system is in place to notify Finance of SPS events processed through Operational Planning for Finance to then issue a contract and subsequently charge the client. The process by which the standard charges are calculated and events costed is reasonably efficient; however, there is scope for improvement through the utilisation of more advanced Excel techniques, however, this is merely an advisory issue.
Assurance Level	2
Overall Risk	5:8 Reasonable Assurance

2 Scope and Approach of the Audit

The audit considered the arrangements in place within North Yorkshire regarding income generation in respect of the provision of Special Police Services. The following risks were considered:

- Charging levels are inappropriate i.e. they are not in compliance with ACPO guidelines on Charging for Police Services.
- Activities that could be subject to a charge are not charged.

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The audit evaluated the charging methodology and assessed its compliance with ACPO guidelines. The audit reviewed examples of activity that could attract a charge and determined whether appropriate charges had been made

Each recommendation is accompanied by an assessment of the likelihood and impact of the risk identified to North Yorkshire Police/ the Commissioner as a whole.

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3 Report Distribution

Name/Role	Draft	Final	Final with Response
Simon Nott, Governance and VFM Manager	✓	✓	✓
Jane Palmer, Chief Constables Chief Finance Officer	✓	✓	✓
Michael Porter, Commissioners Chief Finance Officer	x	✓	✓
Risk Assurance Unit	x	✓	✓

4 Observations

4.1 Charging Calculation

Risk Exposure			Root causes		
The Force does not fully recover its costs			ACPO guidance is poorly drafted and lacks clarity. Erroneous calculation method.		
Probability	Financial	Reputation	Operational	Legal	Rating
Unlikely	Negligible	Minor	Negligible	Minor	5:5

The Finance Team calculations for 2013/14 Special Police Services (SPS) charges were reviewed to assess compliance against the ACPO guidance at the time, ACPO Paying the Bill 2 – ACPO/APA Guidance on Charging for Police Services (PB2).

Discussions with the Governance and Value for Money Manager (GVFMM) emphasised that the Force places a large degree of importance on compliance with the ACPO guidance as a means of mitigating the risks associated with clients contesting charges. The Force stated that complete compliance with the ACPO guidance provides a strong foundation on which to contest any potential disputes.

The review identified opportunities for the applied methodology to more closely reflect the ACPO guidance, details of these can be seen at Section 6; a small number of the issues identified are advisory where better practice could be followed and the remainder are strongly advised.

Internal Audit re-performed the charging calculations in close compliance with the ACPO guidance and including the good practice seen by including the NI aspect on overtime. The recalculated charges were then applied to the York Races contract which accounted for 81% of 2013/14 SPS income, this application suggests that the Force undercharged on the York Races contract by 0.4%, equating to £723. Extrapolation to all SPS income for the 2013/14 year indicates that the Force undercharged by £893.

The Finance Team calculations for the proposed 2014/15 Special Police Services (SPS) charges were then reviewed to assess compliance against the latest ACPO guidance, ACPO and APCCs Guidance on Charging for Police Services (April 2014).

The issues identified were fed back to the Governance and VFM Manager who then re-produced the calculations.

The revised charges were submitted to Internal Audit and assessed for compliance with the ACPO guidance. The issues identified at that point are summarised in Section 7.

The net monetary effect of the non-compliance with the ACPO guidance is negligible.

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However, it would be prudent to update the charges to bring greater alignment with the ACPO Guidance and to more fully recover costs, since completion of the audit the GVFMM has given assurances that the issues identified had been addressed and that the charges are now calculated in closer compliance with the ACPO guidance.

Recommendation 1

The Force should review its charges in light of this review.

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4.2 Costing of Contracts

Risk Exposure			Root causes		
Clients are charged the incorrect amount and the Force does not fully recover its costs.			Absence of a verified contract template. Lack of independent review of contract.		
Probability	Financial	Reputation	Operational	Legal	Rating
Probable	Negligible	negligible	Negligible	Negligible	5:4

Internal Audit reviewed the costing of a sample of 5 contracts in order to determine whether they had been costed correctly applying the relevant standard charges, the results of the testing are as follows:

- 1 in 5 of the contracts stated and applied an incorrect non-SPS rate at a cost to the Force of £545.03 through undercharging.
- 2 in 5 contracts stated incorrect rates; however, the respective resources were not used resulting in no monetary implications.

Further information on the specific issues identified is detailed below:

York Races 2014

The rate for the Administrator (applied as Comms) in the contract did not agree to that documented in the Force Charging Manual. The rate was included in the Charging Manual, however, it was a non SPS rate, indicating the wrong rate has been selected and applied when producing the contract.

The rate applied was a non-SPS rate at £25.95 per hour rather than the correct SPS rate of £32.40. The impact of this on the contract was an undercharge of £545.03, equating to 0.34% of the total contracts value.

Oliver's Mount 2014

As above, the same incorrect rate was detailed in the contract. There was no monetary impact to this as the particular resource was not utilised.

York Races 2013

The stated rate for Superintendents in the contract was £88.04, whereas the calculated rate was £88.84, a difference of 80 pence per hour. There was no monetary impact to this as the resource was not utilised.

The issues identified appear to be the result of administrative error in selecting the charging rates to be detailed in the contract template; this could be prevented through the verification of the contract template to ensure the correct rates are within.

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Recommendation 2

The contract template should be reviewed to ensure it contains the correct rates.

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4.3 Ripon Races

Risk Exposure			Root causes		
Debtors may not be charged for the services that they receive from the Force.			Contract and subsequent invoice not issued to debtor. Finance Income Register not reliably maintained.		
Probability	Financial	Reputation	Operational	Legal	Rating
Probable	Negligible	Minor	Negligible	Negligible	5:8

The audit sought to determine whether all appropriate SPS events are referred through to Finance and charged; the audit performed a reconciliation of SPS event records maintained by Operational Planning to those of Finance.

Finance maintains an income register covering a variety of income generation categories including SPS. The income register is a valuable tool and is used for recording chargeable SPS events and prompting the respective issuance of contracts, invoices and the cost centre and subjective that the income is to be assigned to.

39 SPS events across 2013 and 2014 were identified from Operational Planning records. The operational planning records were reconciled back to the Finance Income Register, 4 occurrences were identified that were not logged on the Finance Income Register; details of these are below:

2x 2013 Ripon Races events were not on the income register and had not been charged:

The GVFMM stated that a contract had been produced, however, it had not been sent to the client, consequently the client was not charged and income to the value of £5,151 (6,181 Inc VAT) was not received by the Force, at the time of the audit no attempt had been made to recover this income.

2x 2014 Ripon Races

The events were not on the income register, however, there was evidence of a contract and associated invoice. The reason for not being on the income register appears to be down to general oversight.

The income register loses much of its value if not reliably maintained and efforts should be made to ensure that it is kept up to date and reliable.

The audit noted that a 2011 Debtors audit observed that 2 of 4 2010 Ripon Races events had not at that time been invoiced, and that 1 of 4 had been billed twice in error, that these charging issues are still occurring, particularly in respect of Ripon Races gives

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cause for concern and the reasons for this should be investigated.

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Recommendation 3

Periodically the Finance team should reconcile the income register to Operational Planning records to ensure that all appropriate works have been recorded and charged. The Force should also consider raising an invoice for the SPS to Ripon Races.

4.4 Mutual Aid Charges:

Risk Exposure			Root causes		
Debtors may not be charged at the appropriate rate.			The Force does not determine how resource issued under mutual aid is utilised.		
Probability	Financial	Reputation	Operational	Legal	Rating
Unlikely	Minor	Negligible	Negligible	Negligible	5:5

Mutual aid under section 24 of the Police Act 1996 is the provision of policing assistance to another police force. It is usually provided in response to or in anticipation of a major event.

The ACPO and APCCs Guidance on Charging for Police Services ACPO 6.9 states: *Occasionally, mutual aid from other forces is requested to police certain matches, as allowed under Section 24 Police Act 1996. In this context, the host force is, in effect, contracting additional officers under section 25 Police Act 1996 to provide the service. Special duty rates should, therefore, apply and the providing force reimbursed for the service provided.*

Essentially this means that where a host force uses NYP resource for an SPS purpose, particularly in respect of policing football matches then they should pay NYP at the host forces respective SPS rate, which can be more than double the mutual aid rate.

At the time of the audit Operational Planning stated that SPS rates are never recovered out of County, consequently the Force may be under recovering income when providing resource to other Forces, although it was not possible to determine whether this is the case as the Force does not determine how its resource is to be used by the host force.

It would be advantageous for NYP to be assured that they are receiving the correct amount of income, are in compliance with ACPO guidelines and are fully utilising Force resource for the people of North Yorkshire.

Operational Planning were made aware of this issue and consequently stated that in future they are happy to take action to determine whether mutual aid resource is intended to be or has been used for SPS for the purposes of re-charging.

Recommendation 4

The Governance and Value for Money Manager should review examples of mutual aid where the purpose was mutual aid for a commercial purpose, such as policing a football match. The review should seek to determine whether resource was utilised in a way that would attract an SPS charge. If the outcome of the review indicates resource has been used for SPS purposes then mechanisms should be put in place to ensure that the force receives the appropriate amount of income, this should include Operational Planning determining with the host force how the resource is utilised.

4.5 Escort of Mental Health Patients and Abnormal Loads

Risk Exposure			Root causes		
Debtors may not be charged for the services that they receive from the Force.			Contract and subsequent invoice not issued to debtor.		
Probability	Financial	Reputation	Operational	Legal	Rating
Unlikely	Negligible	Negligible	Negligible	Negligible	6:2

The Governance and Value for Money Manager raised concerns that SPS activity may be occurring throughout the force without Finance awareness and subsequently is not charged.

In previous years the force has received SPS income from escorting mental health patients and escorting abnormal loads, however, the most recent finance income register, commencing in April 2014 contained no entries for this activity.

Abnormal Loads

The audit determined through liaison with Traffic Sergeant Sean Grey that there had not been any Abnormal Loads assessed as requiring Police Escort and subsequently escorted since the departure of the former Abnormal Loads Officer Tony Call in February 2014, thus there will not have been any abnormal loads work requiring an SPS charge.

Mental Health Patients

Extensive effort was taken involving liaising with several functions throughout the force including Tasking, NHS Commissioning and Mental Health Liaison Inspector Bill Scott and further afield through contacts within the Leeds and York Partnership NHS Foundation Trust and the Tees, Esk and Wear Valleys NHS Foundation Trust to determine whether the force is providing any escort of Mental Health Patients, particularly that which could be considered SPS. Despite these efforts the audit was unable to determine with any degree of certainty whether such activity is occurring.

In order to gain assurance that all appropriate charges are made, it would be prudent for the GVFMM to periodically ascertain via the relevant functions whether any such activity is occurring.

Recommendation 5

The Finance Team should periodically ascertain whether the Force is undertaking escorting of mental health patients, abnormal loads and any other activity that may attract an SPS charge. If such activity is occurring then appropriate mechanisms should be put in place to ensure that charges are made.

5 Recommendations

#	Recommendation	Category of Rec.	Management Action	Action Manager & Completion Date	Satisfactory Response (IA View)
1	The Force should review its charges in light of this review.	Merits Attention	<p>The charges are reviewed annually, the review for 2014/15 was in progress during the investigation stage of the audit and the final charges took into consideration the concerns reported by the Auditor at that stage.</p> <p>The Auditor has agreed that the ACPO guidance is unclear. The calculations performed by the Auditor are based on an interpretation of the guidance, however, the comments of the Auditor, as reflected in this report, have been taken into consideration.</p>	Completed October 2014	Yes
2	The contract template should be reviewed to ensure it contains the correct rates.	Merits Attention	The contract templates for 2014/15 were under development when the audit was in progress and the final templates took into account the concerns raised.	Completed October 2014	Yes

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#	Recommendation	Category of Rec.	Management Action	Action Manager & Completion Date	Satisfactory Response (IA View)
3	Periodically the Finance team should reconcile the income register to Operational Planning records to ensure that all appropriate works have been recorded and charged. The Force should also consider raising an invoice for the SPS to Ripon Races.	Merits Attention	<p>With the objective of recovering the charges, Ripon Race Course will be contacted to explain the failure to charge in the 2013/14 season and request payment.</p> <p>The Finance Team will reconcile the Operational Planning records with the SPS Register at two points in the year, at or about July and at or about the year end.</p>	<p>December 2014</p> <p>On-going, first completed for March 2015</p>	Yes
4	The Governance and Value for Money Manager should review examples of mutual aid where the purpose was mutual aid for a commercial purpose, such as policing a football match. The review should seek to determine whether resource was utilised in a way that would attract an SPS charge. If the outcome of the review indicates resource has been used for SPS purposes then mechanisms should be put in place to ensure that the force receives the appropriate amount of income, this should include Operational Planning determining with the host force how the resource is utilised.	Merits Attention	When a charge is made for outgoing mutual aid and the officers supplied by North Yorkshire Police are to be deployed in circumstances that could attract SPS charges for the host force. Operations Planning will be requested to establish if any SPS charges were raised for work done by North Yorkshire Police Officers. If so, North Yorkshire Police will recharge the host force appropriately.	On-going, from November 2014	Yes

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					Final
#	Recommendation	Category of Rec.	Management Action	Action Manager & Completion Date	Satisfactory Response (IA View)
5	The Finance Team should periodically ascertain whether the Force is undertaking escorting of mental health patients, abnormal loads and any other activity that may attract an SPS charge. If such activity is occurring then appropriate mechanisms should be put in place to ensure that charges are made.	Merits Attention	We have not made charges for escorting mental health patients. Any escorting is arranged locally between an ambulance crew and local policing as a corporation without blue light colleagues. The existing process requires Officers to notify the Finance Team of any SPS services being provided. The Finance Team will meet with the Operations Planning Team to ensure that all activities are invoiced as appropriate. The Finance Team will make the links with operational planners and ensure that SPS charges are considered in appropriate circumstances	On-going, first completed for March 2015	Yes

Classification of Recommendations	
Fundamental	Action is needed to address risks that could impact on the organisation's ability to achieve its objectives. Action will typically be organisation-wide and be necessary at the highest level. Other fundamental recommendations will be made in regard to potentially serious breaches of statutory obligations.
Significant	Action is needed to address risks that impact primarily on one major business area or to address lower risks on an organisation-wide basis.

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Merits Attention	Action is advised to enhance control, remedy minor breaches of current controls or to improve efficiency.
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6 2013/14 – Observations in respect of the SPS charging calculation

Area	Officer / Staff	Description of observation	Level
Salaries and Allowances	Officer	Not broken down in as suggested by the ACPO guidance, this reduces transparency with clients should the charges be challenged.	For information
Overtime Premium	Officer	This is calculated based on a mid-point within officer grades. Use of the mid point of the grade does not sufficiently recover overtime salary costs. The result of this is an undercharge on overtime of 12.1% on Police Constables and 4.8% on sergeants, these being the grades that perform the majority of SPS work.	Recommend change
Direct Overheads: Transport:	Officer	The guidance states to divide the budget by Officers, the Force were dividing by all officers and staff. The impact of this is that the respective charge is diluted and consequently undercharged. Would suggest the cost is attributed to Officers and PCSOs.	Recommend change
Direct Overheads: Insurance:	Officer / Staff	The guidance states this should be calculated as Total Insurance Budget divided by the number of officers. The Force calculation divides the total insurance budget by all officers and staff.	Recommend change
Direct Overheads: Communications Infrastructure:	Officer	The guidance states to divide the budget by the number of Officers, the Force were dividing by all Officers and staff.	Recommend change
Direct Overheads: Training:	Officer	The guidance indicates that this should be calculated as total training budget divided by all officers and staff; however, the Force has split the training budget to isolate officer training and then divided this by the number of officers resulting in an overstatement of 1%. The audit acknowledges that this is a more accurate method than that suggested by ACPO.	For information

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Area	Officer / Staff	Description of observation	Level
Indirect Overhead Recovery:	Officer	The ACPO guidance lacks clarity on the elements to include in the stipulated 30% indirect overhead recovery. Analysis of the guidance appendices indicates that recovery should not include the overtime aspect of the charge, however, North Yorkshire were including the overtime aspect in the recovery of indirect overheads resulting in a 24% overcharge on this aspect.	Recommend change
Pension	Staff	The rate applied to salary was 25%; however, the correct rate is 19.3%.	Recommend change
National Insurance:	Staff	The rate applied to salary was charged at 10.1%; however, the correct rate is 13.8%.	Recommend change
Overtime Premium:	Staff	The Force applies the premium to all staff grades; however, ACPO guidance indicates it should not be applied to Principal Officers. Additionally the Force does not pay overtime to Senior Officers, yet includes an overtime premium; consequently the Force is overcharging on SO & PO resource.	Recommend change
Overtime NI:	Staff	The good practice seen on the Officer calculations through applying the National Insurance charge to Officer Overtime is not applied to staff overtime, thus the Force is not recovering all of its costs.	Recommend change
Direct Overheads: Training:	Staff	A training charge was not made against Staff; however, ACPO guidance indicates it can be made.	Recommend change
Indirect Overheads:	Staff	The Force is not recovering indirect overheads against staff resource resulting in an undercharge.	Recommend change

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7 2014/15 – Further observations in respect of the SPS charging calculation

Area	Officer / Staff	Description	Level
Overtime Premium:	Officer	<p>The salary value that affects this is now calculated based on the Mean of the basic salaries paid to a grade from August 2014 payroll data, however, a review of the calculation identified that rows with blank basic salaries but contracted hour values were included in the calculation. This effectively increases the number of FTEs by which the totalled basic salaries are divided resulting in an undercharge.</p> <p>Additionally, salaries had not been uplifted by the 1% pay award that comes into effect in September 2014. The overall impact of these factors is undercharges on the overtime aspect of 1.8% on Police Constables and Sergeants.</p>	Recommend change
Indirect Overhead Recovery:	Officer	The charge was calculated correctly for Police Constables, however, the former incorrect method was still in use for other Police grades, this was stated as being an admin error.	Recommend change
Overtime NI:	Staff	The NI rate applied to overtime was 1.38% rather than the correct 13.8%.	Recommend change

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8 Appendix: Assurance Level

Internal Audit assesses the effectiveness of internal control, within the scope of what is audited. This measure is therefore a relative one.

Category	Description
1	Reasonable assurance can be provided that the main risks considered are being effectively managed; action may still enhance the management of risk in a small number of areas. In addition Internal Audit has identified that the approach taken to address risk as representing good practice in this area.
2	Reasonable assurance can be provided that the main risks considered are being effectively managed. Limited management action may be required to address a small number of significant issues.
3	Limited assurance can be provided that the main risks considered are all being effectively managed. Significant management action is required to address some important weaknesses.
4	Inadequate assurance can be provided that the risks identified are being effectively managed. Significant weaknesses have been identified in the risk management action; these are likely to involve major and prolonged intervention by management. These weaknesses are such that the objectives in this area are unlikely to be met.

9 Appendix: Overall Assessment Criteria

Risks in this report have been assessed using the following criteria. It is the same criteria as that used by North Yorkshire Police to assess risk for the Risk Register.

Probability	Highly Probable	Nil	5:7	4:12	2:14	1:16
	Probable	Nil	5:4	5:8	3:13	2:15
	Unlikely	Nil	6:2	5:5	5:10	4:11
	Highly Improbable	Nil	6:1	6:3	5:6	5:9
	Nil	Nil	Nil	Nil	Nil	Nil
		Nil	Negligible	Minor	Significant	Catastrophic
		Impact				