

APPENDIX B - FINANCIAL RISK REGISTER

Title	ASSUMPTION		COMMENT	Updated	Risk Assessment				KETO ref:	Notes
	SURREY	SUSSEX			Likelihood	IMPACT	Current Score	Local/Force		
<p>Pay and price budgets and establishment control</p> <p>[Top 5 Risk – No. 1]</p> <p>Including: Uplift Performance Grant</p>	<p>Provision for Officer national pay awards of 5% for 2024/25 and 2% for future years with a contingency of 1.5% for 2025/26</p> <p>Provision for Staff pay awards of 5% for 2024/25, 4% for 2025/26 and 2% in future years</p> <p>Staff turnover and increments based on detailed analysis of current staff profile and trends.</p>	<p>SUSSEX</p>	<p>Risk of pay requirements exceeding the budget provision.</p> <p>The officer pay award wef September 2024 is 4.75% which is slightly below budget, there are increases in allowances giving and overall financial impact for Surrey £366k (2024/25 £155k)/Sussex £375k (2024/25 219k)</p> <p>Whilst the number of police officer leavers is difficult to predict, recruitment and promotions are managed during the year across Sussex Police to match staffing need and resources to budget.</p> <p>Detailed analysis of employee costs is carried out in setting the budget with close monitoring of the overall budget and management action to maintain financial discipline is particularly important to ensure resources are deployed to achieve the most effective and efficient service delivery. The DCC Strategic Planning Board / Force Organisational Board will monitor all aspects of the financial and human resources including the recruitment progress and report to the PCC.</p> <p>Any increase above the rates budgeted will need to be funded from a combination of use of an earmarked reserves, tactical one-off savings, cashable savings and efficiencies from service changes as there is no further government grant or precent available to meet the costs</p>	07/08/2024	5	5	25	Local	DEPJ2068	Impact of an pay award over the assumption would result in an increased savings requirement
<p>Uplift Performance Grant</p>	<p>Full performance grant will be received</p>		<p>Risk of loss of or reduced grant due to not achieving and maintaining required Uplift targets.</p> <p>The forces have to meet their headcount target at September 24 and March 25 to receive 50% of the grant at each point. For each officer below the headcount at each point £40k will be withheld (one officer below at both points is £80k) up to 1.5% of the target or 30 officers whichever is greater, if more than 1.5% below or 30 officers target all the grant will be withheld.</p> <p>Headcount targets; Sussex 3,166 plus Batch 1 of 39 and Batch 2 of 21, total headcount target 3,226 Surrey 2,253 plus Batch 1 of 10 and Batch 2 of 12, total headcount target 2,275</p> <p>The Sussex 2024/25 workforce plan as at January 2024 is designed to achieve the target in Sept 24 and March 25. Sussex 2024/25 Op Uplift performance Grant £9.1m</p> <p>The Surrey 2024/25 workforce plan as at January 2024 is designed to achieve the target in Sept 24 and March 25. Surrey Op Uplift Performance Grant £6.0m</p> <p>There is a financial risk for 2025/26 if the funding is not continued into that year or a transitional arrangement put in place as the officer FTE will be exceeding the budget FTE at the beginning of the financial year.</p>	07/08/2024	4	4	16	Local		Impact would need to be managed in-year
<p>Non-Pay Inflation</p> <p>[Top 5 Risk – No. 2]</p>	<p>Current inflation planning is 2% over the medium term plan</p>		<p>Risk of non-pay inflation exceeding the budget provision</p> <p>In May 2024 inflation was reported at 2.3%, a rapid reduction from previous periods and is now expected to stabilise. The Bank of England predict inflation to be around 2% in the coming months, due to energy price being lower than a year ago, with inflation predicted to be at 2.5% by the end of the year.</p> <p>Any significant fluctuation in costs will be monitored through the monthly forecasting process and at the monthly CFO Risk Meeting including RPI increases.</p> <p>Utilities are expected to reduce with cost reductions of 22% for electricity and 32% on gas. Cleaning contracts will increase should the Government announcement changes to the minimum wage in November - this could see a significant increase for E&F</p> <p>Risk of third (3rd) party suppliers ability to deliver on contracts. Due to the current economic market there is a risk that 3rd party suppliers are unable to deliver services or goods contracts. Organisations facing increasing costs, such as fuel and source material national shortages, alongside a labour market buoyancy leading to potential staff shortages, these factors could lead to inability to service contract requirements or demand to the force/s.</p>	10/09/2024	4	4	16	Local	DEPJ2068 STRJ4397	Impact of a non-pay inflation over the assumption would result in an increased savings requirement
<p>Savings Plan</p> <p>[Top 5 Risk – No. 3]</p>	<p>Budget includes savings</p>		<p>Risk the MTFE savings requirement is not met.</p> <p>Recognising the need for future savings the Force has set up a Service Transformation Programme to review and identify where saving can be made. In addition to this the Tactical Savings Working Group continues to review other areas where savings can be generated.</p> <p>The savings planned in the first year of the four-year plan are within the reserves available but would be exceeded in subsequent years if not delivered.</p>	27/11/2023	4	5	20	Local	DEPJ2068	Increased Savings Requirement
<p>Interest rates, investment and borrowing</p> <p>[Top 5 Risk – No. 4]</p>	<p>Interest rates assumptions</p> <p>Borrowing at fixed rates.</p>		<p>Forecasts of investment income for 2024/25 onwards are based on estimated cash balances and interest rate forecasts as set out in the treasury management strategy. A prudent position has been adopted about anticipating future increases in interest rates, to address the risk of interest rates being lower than expected, from a very low base.</p> <p>The risk of investment fund loss due to collapse of the financial institution where the deposit is placed, is limited by controls within the Treasury Management Strategy which focus on security rather than returns. Potential impact is mitigated by a diverse portfolio with top credit rated institutions.</p> <p>As part of the borrowing strategy in support of financing long term assets the ability to employ internal and external borrowing has been established which will be instigated by the Chief Finance Officer for the PCC.</p> <p>For 2025/26 both Surrey & Sussex are forecasting to exceed the investment income budget due to the high interest rates</p>	07/08/2024	3	3	9	Local	DEPJ2068	Increased Savings Requirement

<p>Threat to the sum of core government funding received by the PCC following a change in the police funding formula</p> <p>[Top 5 Risk – No. 5]</p>	<p>Review and initial consultation expect in the future</p>		<p>A review of the grant distribution method, known as the ‘formula review’, has been in planning for several years. Significant work has already been undertaken by PCCs and police to provide the body of evidence that will be required to convince HM Treasury of the financial requirements for policing bodies. The Home Office has now opened the review again. No assumptions regarding a change to grant levels has been included as it is expected that transitional arrangements will be implemented by the Home Office to manage any changes to allocated grant resources.</p> <p>This risk is included on the OSPCC Strategic risk register and is monitored monthly.</p>	<p>08/06/2023</p>	<p>4</p>	<p>4</p>	<p>16</p>	<p>Local</p>	<p>DEPJ2068</p>	<p>Increased Savings Requirement</p>
<p>Police Pension</p>	<p>McCloud and Sergeant Implementation</p> <p>Pension Scheme valuation change – cost neutral</p>		<p>Risk that the cost to the Force for the Police Pension scheme increase - The police officer pension employers rate increased to 35.3% from 2024/25, forces are funded for the increase from the Home Office.</p> <p>Police pensions along with many public sector pensions were reviewed to ensure a fairer balance between public purse and pensioners. The scheme was changed to a Career Average Revalued Earnings (CARE) scheme which included transitional arrangements. These arrangements were challenged and accepted by the tribunal. The assumption is that no further costs will fall on the police fund following the statement below:</p> <p>James Cartlidge MP, Hansard, Second Bill Reading HoC 5 January 2022 "The cost of the remedy is estimated to increase pension scheme liabilities by £17 billion, so it is the scheme liabilities that increase. However, that liability will be realised over many decades. It also represents a small proportion of the total savings of around £400 billion that will arise from the wider reforms to public service pensions. To be absolutely clear, the liability will fall on the Exchequer. I hope that offers clarification".</p> <p>The Police Pension Scheme was last valued in 2016 and resulted in a 10% increase in employer pension contributions to 31.8% from the financial year 2019/20. The additional cost was met by a £2.7m government grant. It was anticipated that the next valuation will result in a reduction in the employer contribution and that any cost reduction up to 10% would be netted off the current grant payment and so cost neutral.</p> <p>This assumption may change due to the impact of McCloud remedy costs and the latest judicial review which is due to conclude early in 2023 regarding cost cap and McCloud implications on members, which if upheld could lead to cost transfer to Employers which may or may not be covered by a further government grant.</p> <p>07/08/24 - To be updated following Home Office compensation funding guidance - amounts are £6.0m Sussex / £3.46m Surrey</p>	<p>07/08/2024</p>	<p>4</p>	<p>4</p>	<p>16</p>	<p>Local</p>	<p>DEPJ2068</p>	<p>Increased Savings Requirement</p>
<p>Maintaining & improving service performance levels</p>	<p>Resources sufficient to meet targets and priorities in the Police and Crime Plan and Chief Constable Priorities</p>		<p>There is a risk that the Force is unable to maintain & improve service performance levels</p> <p>The Chief Constables believe that there are sufficient resources to deliver future Police & Crime Plan priorities, Chief Constable Priorities and Strategic Policing Requirement. However there remains risk from the cost of major operations including counter-terrorism, major incidents including pandemics, particularly if these are not fully funded nationally.</p> <p>A Home Office productivity review is expected to be published</p>	<p>07/09/2023</p>	<p>2</p>	<p>4</p>	<p>8</p>	<p>Local</p>	<p>DEPJ2068</p>	<p>Increased Savings Requirement</p>
<p>Limits to Precept Increases</p>	<p>£13 in 2024/25.</p> <p>Future precept planning assumption of a 2% increase.</p>	<p>£13 in 2024/25.</p> <p>Future precept planning assumption of a 2% increase.</p>	<p>There is a risk that precept funding is reduced on a permanent basis through precept limits or PCC decisions.</p> <p>The 2024/25 Police Funding Settlement allow PCC's the flexibility to increase the amount of precept by £13 for 2024/25.</p> <p>The Localism Act 2011 gives a statutory obligation for council tax referendums to be held should a precept higher than prescribed be approved by the PCC. The Secretary of State for Communities and Local Government set the level above which a referendum would be required.</p> <p>An increase in excess of the referendum level or precept ‘cap’ would result in the requirement to hold a referendum and the costs met by the OPCC</p> <p>There is also a risk that PCC's set a zero precept or less than the maximum permitted</p>	<p>24/05/2024</p>	<p>2</p>	<p>4</p>	<p>8</p>	<p>Local</p>	<p>DEPJ2068</p>	<p>Increased Savings Requirement</p>
<p>Grant Levels</p>	<p>Main police revenue grant</p>		<p>2024/25 is the final year of the current three-year settlement, while total funding was announced at the national level, individual allocations to each force were only provided for a year at a time. The funding for 2025/26 will not be known until the provisional settlement is announced in December 2024.</p> <p>Capital Grant discontinued in 2021/22 and is now replaced through other resources including revenue or borrowing.</p>	<p>24/05/2024</p>	<p>2</p>	<p>4</p>	<p>8</p>	<p>Local</p>	<p>DEPJ2068</p>	<p>Increased Savings Requirement</p>
<p>Council Tax</p>	<p>Collection rates advised by individual billing authorities</p>	<p>Collection rates advised by individual billing authorities</p> <p>Tax Base - e.g. a move to 100% scheme as has been seen in 2022/23 by Lewes District Council</p>	<p>The risk of council tax collection rates being lower than expected could impact on the collection fund balances and any surpluses payable to the PCC. Billing authorities' factor in prudent collection rates to mitigate this risk. The PCC works closely with billing authorities to monitor their key collection rates and contributes financially towards the costs of reviews of discounts, including the single person discount, and exemptions.</p> <p>The tax base is normally expected to increase during the MTFs period, but the assumptions could be impacted by changes to the mix of dwellings, discounts and the impact of unemployment numbers within billing authorities council tax reduction schemes or changes to the proportion of support provided.</p> <p>Future tax base increase assumptions are included in the MTFs at 0.5%.</p>	<p>24/05/2024</p>	<p>2</p>	<p>4</p>	<p>8</p>	<p>Local</p>		
<p>Budget Estimates (Expenditure)</p>	<p>Provision for specific on-going cost pressures</p>		<p>The budget estimates including all identified additional costs for 2024/25, supported by input and review by the Chief Financial Officers.</p> <p>All cost pressures are scrutinised internally by the Chief Finance Officers and also the DCC Strategic Planning Board / Force Organisational Board before inclusion in the financial plan.</p> <p>Risks of budget overspend are mitigated by the monthly budget monitoring process and formal monitoring reports to the PCC.</p> <p>The robustness of the overall budget setting process was reviewed by Internal Audit during 2022/23 receiving a substantial assurance opinion.</p>	<p>27/11/2023</p>	<p>3</p>	<p>3</p>	<p>9</p>	<p>Local</p>	<p>DEPJ2068</p>	<p>Increased Savings Requirement</p>

Levels of Reserves	Forecast to reduce over the term of the MTFS To mitigate this risk, the General Reserve is kept at a minimum of 3% of revenue expenditure.	Forecast to reduce over the term of the MTFS To mitigate this risk, the General Reserve is kept at a minimum of 4% of revenue expenditure.	Risk that reserves levels are inadequate Currently used to finance the capital and investment programme and cost of change programmes. It remains a risk that the level of reserves is adequate to meet unplanned demand and unexpected costs. Reserves have been earmarked as a last resort to cover any delays in delivering savings over the medium term period. An annual review of all reserves is undertaken at budget setting along with a post year-end review and update to the MTFS. Now that our budget is increasing further contributions are required to reserves in order to meet the stated limits over the period of the MTFS. Specific reserves are being employed to reduce the pressure on the revenue budget. A reserve by its nature can only be employed as a one off cash injection The savings planned in the first year of the four year plan are within the reserves available but would be exceeded in subsequent years if not delivered.	25/04/2024	2	4	8	Local		
LGPS Pension	LGPS reform changes		The latest triannual valuation was included in the budget commencing for 2023/24. The recent increase in inflation (CPI) could lead to future actuarial valuations increasing the employer contribution rate. Exit payment restrictions were introduced then withdrawn by the government including special severance payments and a £95k cap replacement scheme. Alternative proposals could be introduced in the future. Other challenges to LGPS funds and administration include the impacts of McCloud underpin implementation, SAB and HMT cost sharing schemes, Goodwin (survivor payment equality) remedy and the alignment of LGPS valuation cycles with other government schemes e.g. police officer schemes.		1	2	2	Local	DEPJ2068	Increased Savings Requirement
Overtime	Additional cost of overtime and associated costs		Whilst action will be taken to mitigate the overtime and other additional costs relating to policing public order operations, significant costs may be incurred in-year. For 2024/25 overtime is a key focus for reducing costs and will be scrutinised through the DCC board for each force.	24/05/2024	2	2	4	Local	DEPJ2068	Increased Savings Requirement
Capital Programme	Latest plans		There is a risk of the capital programme being understated, or that over spending occurs, resulting in insufficient funding being available as planned. Slippage may also impact on operational demands. The capital plan is reliant on several sources of funding including capital receipts which are at risk of not being achieved either in quantum or timing. These risks are mitigated by regular review of all major projects including the Estates Strategy and DDaT projects, focus on key priorities agreed in advance, together with monthly budget monitoring and regular monitoring reports to the PCC. The Portfolio Strategic Board will review all capital requests for 2025/26 along with cost of change requests	24/05/2024	3	3	9	Local	STRJ4476	
Capital Financing	MRP is calculated on an asset by asset basis		This Capital Financing risk is of charges being greater than budgeted. This is mitigated by considering revenue and capital implications of major project spend within the capital and investment planning process and inclusion within the MTFF. The MRP debt repayment provision is calculated on individual assets and 100% of borrowing has fixed term rates, thus will not be impacted by changes in interest rates. Borrowing is planned to finance the capital programme within this MTFS.	02/06/2023	1	2	2	Local	STRJ4476	
Regional Partners	Investment plans		The risk is that all regional partners are not aware of each partner's investment plans, estate strategy etc. which can lead to unplanned expenditure within the year.	27/11/2023	2	2	4	Local		
NPAS	Latest plans		There are ongoing discussion on this collaborations agreement which may impact budgetary requirements	07/09/2023	2	2	4	Local		
National ICT Programmes	Latest plans		There is a risk that delays to the implementation of national DDaT schemes including ESMCP, NLEDS & HOB present significant risk. These risks will be managed by regular review of all these major projects at both the Strategic Change Board and the DCC Strategic Planning Board / Force Organisational Board. Delays with ESMCP have been mitigated by renewing airwave devices There is also a risk that budget for national ICT programmes will increase for 2024/25 resulting in a higher level of top slicing.	07/09/2023	3	2	6	Local		
Local ICT Programmes	Project transition		There is a risk of local ICT Programmes being underestimated or implementation being delayed.		2	2	4	Local		
Risk Management	Risk Register		Financial consequences could result if all major risks have not been identified when the budget has been set. This is mitigated by robust risk management arrangements in place with formal reporting to the Joint Audit Committee, Organisational Reassurance Board chaired by the Deputy Chief Constable; comprehensive insurance arrangements in place; and an adequate reserves policy and reserves (including the insurance and general reserve balances).		1	2	2	Local		

Digital Forensic Costs	Outsourcing costs will increase by c25%	<p>Contract with current supplier was extended in January 23. Revised costs are at a 25% increase due to the supplier's main expenditure being staff, thus they face the same recruitment and retention issues from a limited pool of practitioners nationally. With the investigations Surrey & Sussex face being at a complex level it means competitive salaries are essential for them especially when combined with the current cost of living crisis and inflationary pressures.</p> <p>In addition, their business model seeks to achieve better margins in non-public sector work and international business opportunities, however the success of this has been slower than they had anticipated, in part due to the current economic state and down-turn in the world economy. Their operating costs have increased and show no signs of reducing in the next year.</p> <p>Research into other suppliers in this industry indicate that this new figure is still competitive, and information received from other forces show that the current supplier used charges significantly more to them than Surrey & Sussex due to the relationship that has been developed over the past three years of the contract, as well as the consistency of workloads they receive.</p> <p>There are still procurement steps to take in order to agree this revised pricing structure for the final year of this contract and there is still a significant risk around further future increases as the procurement process to seek a new contract in time for 1st March 2024 is due to start next year, which may be pulled forward dependent on the views of Senior officers. A review of demand on digital forensics has also been commissioned by Chief Officers.</p>	24/5 - update request from JH	2	2	4	Local	DEPJ2068	Increased Savings Requirement
Physical Forensic Costs	Forensic fees will increase by c10%	<p>New physical forensic contracts were awarded earlier in 2022/23 and commenced in July 22. The Business Case was signed off by both PCCs and included projected 20.5% price increases across the consortium, commenting:</p> <p>"Although this price increase would not be welcome, it is understandable given that Suppliers have been undercharging for a number of years, which recently caused one Supplier to enter Administration and other Suppliers to also demonstrate financial distress. The financial situation of each Supplier will therefore be under constant review during the life of these contracts."</p> <p>The projections have potentially underestimated the budgetary impact as average monthly spend Apr-Jun prior to the new contracts was £228k. Average monthly spend Jul-Nov since the new contracts started has been £288k – an increase of 26%. Projected year end spend is currently £3.27m, based on current submission levels, predicted spend for next financial year is likely to be in the region of £3.5m.</p> <p>22/6/23 BLC have concerns with the supplier being able to stay in business and are doing some stress tests on key suppliers within the policing sector</p>	24/5 - update request from JH	4	2	8	Local	DEPJ2068	Increased Savings Requirement
Business Rates Revaluation	Revaluation of properties	<p>Risk that police premises could see an increase in rate costs. On the other side, a potential benefit that rateable values could reduce.</p> <p>Increases where known have been included in the 2024/25 budget setting process.</p>	27/11/2023	4	2	8	Local	DEPJ2068	Increased Savings Requirement
Increased cost of vetting	2024/25 budgets for legal fees have been increased through the unavoidable process	<p>Risk that costs in Joint Vetting increase due to the impact of the recent Carrick case at the MET and HMICFRS report into the Wayne Couzens case resulting in vetting for both Officer and Staff to be checked against national police database. The financial risk is for the future size of the vetting team and legal fees.</p> <p>8/6/23 - Gold Group set up to monitor this risk (Op Check)</p>	27/11/2023	4	2	8	Local	DEPJ4437 STRSX4683	Financial impact would need to be managed over the MTFP period
Op Arena	No provision	There is a risk that the Force may incur unbudgeted costs due to protests, the force has planned engagement with the company and currently considers this to be a low. This is flagged in relation to drilling at Balcombe.		2	1	2	Local	DEPJ2068	Increased Savings Requirement
IFRS 16	No provision	<p>IFRS 16 will need to be implemented in April 2024, the financial implications of this accounting standard are currently being assessed and will need to be included as part of the 2024/25 budget setting process.</p> <p>The current assumption is that this will be cost neutral and covered by the current revenue budget provision.</p>	27/11/2023	2	1	2	Local		
Time off in Lieu	No provision	<p>Sussex: There is a risk that there is a large amount of TOIL accumulated for officers that will have a one off financial impact for the force.</p> <p>Current policy states that staff can have a maximum of 74 hours TOIL, which must be taken within 3 months. The position is different for officers, where regs state they can have TOIL as time or pay which must be taken within 3 months of being earned. This is not happening and there is no policy specifically around this. The automatic payment is not taking place. We need to understand what sits within the responsibility of frontline supervisors and Inspectors in relation to oversight of TOIL. There is also a duties management function regarding how overtime is managed corporately and whether we are being clear enough around roles and responsibilities. Wellbeing is another aspect to consider if there is not sufficient oversight and officers are able to build up balances and work excessive hours. This is being reviewed through SPB.</p>	02/06/2023	3	3	9	Force	STRSX4650	Sussex DCC raising as force risk
Asylum Seekers (Op Drew)	No provision	<p>Sussex: There is a risk that policing the asylum seekers at Northeye Bexhill will have a financial impact for the force. A gold group has been set up to monitor this.</p> <p>22/6/23 - Ministers have approved a cost base, meaning that additional costs should be off set against grant funding</p> <p>30/11/23 - Iain to provide an after Op Drew meeting</p>	07/09/2023	3	2	6	Local		Increased Savings Requirement
Dogs & other seized Animals	No additional provision	Issue raised of increasing kennelling costs for seized animals - Both Surrey and Sussex are incurring costs in excess of budget	27/11/2023	3	2	6			
RAAC	No provision	<p>Estate is being reviewed for any buildings with RAAC, this may have a financial consequence.</p> <p>05/10/23 - at least 2 buildings have been identified as having RAAC (1 SY Reigate 1 SX Bexhill)</p> <p>24/05/24 - Surrey works carried out and included in 2023/24</p>	24/05/2024	3	2	6			
ERP	No additional provision	<p>Risk of cost of Oracle Database licences along with an annual fee for Net Apps.</p> <p>19/6/24 - Data Intensity are in and auditing the ERP high level designs initially. They are then contracted to do wider auditing across the entire infrastructure estate as part of a 'phase II'. So far DI haven't come up with any show stoppers with regard to our high level designs as far as additional Oracle licensing liabilities.</p>	19/06/2024	2	3	6			

Tasers	No additional provision	There is a risk of additional costs for Tasers as a change has resulted in any police officers being able to choose to carry a taser. In addition to this the current equipment also needs upgrading to either version T7 or T10; T10 costing about £1,000 per unit and being the most likely and potentially it could be an additional £5m budget being required (for 5000 officers across both Forces).	28/11/2023	3	3	9		
SARC Funding	No additional provision	The NHS are requested additional funding from Police Forces to fund the Sexual Assault Referral Centres (SARCs), this would impact 2025/26 budget if agreed.	18/04/2024	3	2	6		
Riot Compensation Act 2016	No additional provision	Threat of potential claims for compensation being received under the Riot Compensation Act 2016 following the recent civil unrest and the lack of an established infrastructure in place to manage and administer these payments and the financial resources to meet claims costs. <ul style="list-style-type: none"> •Although the Riot Compensation Act has been in legislation since 2017, it was not known about by the majority of PCCs. The recent summer riots have highlighted the financial liability, alongside the need to quickly establish systems and processes to process any claims received. •The Sussex PCC CFO is currently leading on the PACCTS approach to the claims and will feed his knowledge and learning into the mitigations for Sussex. 	19/09/2024	2	3	6		Sussex OPCC Risk Ref: 012
Op Skylark	No additional provision	The current assumption is that the Home Office will fund all costs relating to Op Skylark, there is a risk that all costs may not be fully funded. There is also a risk on reimbursement for any damage to police property and equipment along with damage to public property - OPCC update to follow.	10/09/2024	2	2	4		
Firearms Training	No additional provision	The federation have raised an issue where officers can claim mileage and overtime when attending firearms training. Potential costs up to £600k for claims going back 6 years.	12/09/2024	4	2	8		