

Please could you answer some questions about how you are currently handing your spending at the Authority:

### **Travel & Expenses**

1. What finance system do you use?

**Oracle Fusion Cloud**

2. What system do you use to manage and process your staff's expenses?

**Oracle Fusion Cloud Online Expenses**

3. What is the expense process?

**Nearly all staff and officers submit claims via Oracle Fusion.**

**Cleaners and a small number of other staff who do not have a domain account (WMP computer log in) are able to submit expenses via a manual form**

4. How many expense claims were made in FY21/22? And what was total value of expense claimed in FY21/22?

**There were 20,044 expense claims in FY21/22 totalling £813,977.28 (including VAT)**

5. Can you submit expenses remotely?

**Expenses can be submitted wherever someone has access to Force Systems**

6. How are you claiming VAT on mileage? Do your staff have to deduct commute from mileage?

**VAT is claimed on mileage. Receipts are scanned to the Expenses module as part of each claim. The VAT is calculated as part of the rules within the Expenses module.**

**Police Staff Council Joint circular 108 (revised) – March 2021 - Mileage allowance: states:**

**“Normal commuting mileage will only be deducted for journeys which follow substantially the same route to or from the employee's home and the normal place of work. Under these circumstances the normal daily commuting mileage should be deducted from the total mileage claim. All mileage over and above the normal daily commuting mileage will be eligible for mileage allowance.**

**“Staff are eligible to claim for all and any mileage incurred when undertaking journeys which do not involve them taking substantially the same route to and from work”.**

**This is repeated in the Police federation circular 004-2020, see:**

**[PSC Joint circular 108 \(revised\) - Mileage allowance | Local Government Association  
bb-circular-004-2020-motor-vehicle-allowance-and-mileage-mou.pdf \(polfed.org\)](https://www.polfed.org.uk/wp-content/uploads/2020/04/PSC-Joint-circular-108-revised-Mileage-allowance-Local-Government-Association-bb-circular-004-2020-motor-vehicle-allowance-and-mileage-mou.pdf)**

**Please see Appendix B of this last circular for more details as to the conditions under which these deductions apply.**

7. What percentage of expense claims are you auditing?

**All expenses submitted without a receipt are audited.**

8. How many FTEs (full time employees) do you have processing expense claims?

**Currently there is one FTE, however, we do have 2 part time also reviewing them**

9. What is the average time to reimburse your staff's expenses?

**Expenses are paid directly to the individual's bank account within 5 days of authorisation. To comply with internal and external audit requirements, some claims will be audited prior to payment. Payment may take slightly longer than 5 days in these circumstances**

10. How are you reporting on expense spend, PSA expense types and scope 3 emissions reporting?

**Expense spend is categorised in the expenses module by Accommodation, Car Parking, Meals (various categories), Mileage, Public Transport and Miscellaneous.**

**Expense spend is also allocated a cost centre code, allowing expense to be broken down by Department, Expense type (allowing for further breakdown above and beyond that of the Expense module categories), and by Project / Operation. Transactional data extracts are provided for every Department on a monthly basis.**

**PAYE settlement agreements are processed by the Payroll section. For example, any home to work mileage claimed is taxable e.g. when incurred on a recall to duty, split duty etc. as this is deemed to be a taxable benefit by HMRC. The full value of the mileage will initially be reimbursed at the point claim, but the tax will be paid via PAYE one month in arrears.**

**Scope 3 emissions. The Force employs an Environment and Sustainability Manager whose role encompasses reviewing scope 3 emissions. The post holder has requested transactional and expense related data as appropriate.**

11. What are your biggest categories when it comes to Travel Spend?

**The expense system is not set up to categorise mileage claims by type of spend. We are able to report on Departmental / Operational Spend to understand what areas are incurring most spend.**

## **Invoices**

12. What system do you use for managing/processing invoices?

### **Oracle Fusion Cloud – Procurement and Payables modules**

13. What is your current invoice process for handling supplier invoices, from receipt to when it is posted in the ERP/finance system and ready for payment?

**Payments – Most invoices are received via a generic email account, from this they are sent to the Web Centre, they are processed the following day. Then dependant on the invoice date and payment terms and also have been receipted by the requestor, they are then paid on the relevant pay run.**

14. How many invoices were processed in FY21/22?

**Excluding expense claims approximately 38,800 invoices were processed in FY21/22**

15. How many FTEs (full time employees) do you have in your accounts payable team who process invoices?

**Payments – FTE 5.58**

16. What percentage of invoices were paid late in FY21/22?

**Payments – 16%**

17. Do you use Optical Character Recognition (OCR) to scan invoices?

**Yes**

18. Do you have to manually validate the scanned invoices from the OCR capture?

**Payments – They initially show as incomplete, when checks have been completed they are then manually validated**

19. Do you currently have a PO system or a non-PO system? If you use both types – what is the percentage of PO invoices vs. non-PO invoices?

**Well in excess of 75% of invoices have Purchase Orders.**

**There are some specific exceptions where it is deemed not practical to raise a PO. These are for electricity and gas, property rental and service charges, telephone charges (including mobile phones) and consultant medical reports.**

20. Are you claiming VAT on invoices? If so, are you doing this in-house?

**Yes to both of the above.**

21. How are you currently reporting on invoice spend?

**Invoice spend is reported via a number of mechanisms:**

**A) It forms part of monthly monitoring of departmental spend. A monthly transactional report is produced showing cumulative supplier spend per Department.**

**B) It forms part of monthly monitoring of force spend. A monthly report is produced showing cumulative supplier spend across the Force by Purchase Order raised, invoiced amount, receipted amount, and commitment by unreceipted amount.**