POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK & ASSURANCE PANEL

Report of	**OFFICE OF THE CHIEF CONSTABLE AND OFFICE OF THE POLICE AND CRIME COMMISSIONER**
Subject	**INTERNAL AUDIT Progress Report 2023/2024**
Date	**THURSDAY 1ST AUGUST 2024**
Author :	**SARAH KNOWLES, MAZARS**

Purpose of Report

1.   This report seeks to update members of the Joint Audit, Risk and Assurance Panel (JARAP) on the progress of Internal Audits 2023-2024.

Recommendation

2.   The Panel is recommended to discuss the contents of the report.

Background

3.   None

Implications
Financial: none.
Legal: none.
Equality Impact Assessment: none.
Risks and Impact: as per individual reports.
Link to Police and Crime Plan: as per audit plan

List of Attachments / Appendices
Internal Audit Progress Report -01 August 2024

Background Papers
None

Officer to Contact
Kira Hughes - Chief Finance Officer: Office of Police and Crime Commissioner for Leicestershire – kira.hughes@leics.pcc.police.uk

Office of the Police & Crime Commissioner for Leicestershire and Leicestershire Police
Joint Audit, Risk & Assurance Panel – 01 August 2024
Internal Audit Progress Report
Date Prepared: July 2024

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Contents

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01. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan.

8%	77%	15%	8%

■ In Planning ■ ToR Agreed ■ Fieldwork ■ Review ■ Draft Issued ■ Final Issued

JARAP decisions needed

• Note the progress being reported and consider final reports included separately in the **Appendix 1**.

RAG status of delivery of plan to timetable — **On Track**

Key updates
Fieldwork is ongoing for the Business Continuity audit and Terms of Reference have been issued for the Savings Plan and Budgetary Control audits as part of the 2024/25 audit plan. We are continuing to plan and scope the remaining audits of the 2024/25 audit plan.

Since the last update provided to the committee, we have issued final reports for the Medium-Term Financial Planning, Portfolio Management, Counter Fraud and Occupational Health Unit audits carried out in 2023/24.

We have also issued the final report for the EMSOU HMICFRS Action Plan audit carried out in 2023/24.

An overview of the Internal Audit Plan can be found in Section 3.

Assurance opinions to date (2024/25)

- Substantial
- Moderate
- Limited
- Unsatisfactory
- Advisory

Audit recommendations to date (2024/25)

Low   Medium   High

Internal Audit Progress Report

July 2024

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02. Latest Reports Issued – Summary of Findings

Medium-Term Financial Planning 2023/24

Your One Page Summary

Audit Objective: to provide assurance that the risks associated with Medium Term Financial Planning are being effectively managed.

Audit rationale	
Why the Audit is in Your 2023/24 Plan A high risk on the Force risk register as financial pressures are being faced across the public sector.	**Your Strategic Risk** OPCC022 – Economic impact of the current foreign political unrest

Summary of our opinion		

Substantial Opinion

See Appendix A1 for definitions

X			

Summary of Recommendations

High Priority	-
Medium Priority	-
Low Priority	2

Actions agreed by you	100%
High Priority completion	N/A
Overall completion	December 2024

Summary of findings

Examples of good practice	Highest Priority Findings	Key root causes
✓ An approved MTFP is in place which is reviewed by the Police and Crime Panel on an annual basis. ✓ Efficiency savings have been identified within the MTFP with the main efficiency being monitored via the Strategic Vacancy Board.	• A long-term efficiency / savings plan has not yet been developed. • A formal programme of training and refresher training is not in place for budget holders.	• Budget holders often move from within the business and are already aware of their responsibilities and do not require detailed training.

Direction of travel

Previous Audit	Direction of Travel	Recurring Findings
September 2021	⇨ Previous opinion: Significant Assurance	• A long-term efficiency / savings plan has not yet been developed.

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02. Latest Reports Issued – Summary of Findings

Portfolio Management 2023/24

Your One Page Summary

Audit Objective: to provide assurance that the risks associated with Portfolio Management are being effectively managed.

Audit rationale	
Why the Audit is in Your 2023/24 Plan The PMO has recently undergone a significant revamp and was launched in January 2024. This audit seeks assurance on its delivery at this stage.	**Your Strategic Risk** Inability to attract and retain specialist staff may affect the development and progress of key work in the Change Team.

Summary of our opinion	

Limited Opinion

See Appendix A1 for definitions

		X	

Summary of Recommendations

High Priority	-	Actions agreed by you	100%
Medium Priority	5	High Priority completion	N/A
Low Priority	1	Overall completion	March 2025

Summary of findings		
Examples of good practice ✓ All Project Management staff have been formally trained in Praxis Methodology. ✓ Transformational change is a standing agenda item at Executive Board, which receives reports by exception from Layer Boards on any projects with notable issues.	**Highest Priority Findings** • How-to-guides for procedural guidance have not yet been established for the use of project managers. • The PMO does not have central logs for the consolidation and monitoring of portfolio performance.	**Key root causes** • The PMO has recently launched (January 2024) and is in the process of transferring their previous tools suite into Praxis Methodology. • There has not been the capability within the PMO to produce a resource plan against future projects, as future projects are not formally scheduled.

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02. Latest Reports Issued – Summary of Findings

Counter Fraud 2023/24

Your One Page Summary

Audit Objective: To provide assurance that the risks associated with Counter Fraud and Whistleblowing are being effectively managed.

Audit rationale	
Why the Audit is in Your 2023/24 Plan	**Your Strategic Risk**
A growing area of concern due to the cost of living crisis and recruitment of new staff members.	PSD0352 – Risk of internal fraud from lack of training and communication.

Summary of our opinion

Limited Opinion
See Appendix A1 for definitions

| | X | |

Summary of Recommendations

High Priority	1		Actions agreed by you	100%
Medium Priority	3		High Priority completion	March 2025
Low Priority	-		Overall completion	March 2025

Summary of findings

Examples of good practice
- ✓ Responsibilities for managing the risk of fraud and for whistleblowing are clearly defined in policies and procedures.
- ✓ Appropriate oversight and reporting arrangements are in place with the People Intelligence Meeting (PIM) reviewing theft and fraud as one of eight priority areas.

Highest Priority Findings
- There is not a specific fraud risk register in place which is regularly reviewed.
- Specific fraud, theft and whistleblowing training is not carried out and monitored centrally for completion and a training needs analysis has not been completed.

Key root causes
- From discussions with management, we were informed that theft and fraud has not been a high priority area or theme due to low numbers of allegations.

Direction of travel

Previous Audit
November 2022

Direction of Travel
⬌ Previous Opinion: Limited Assurance

Key root causes
- Fraud training and monitoring.
- Fraud risk register and management

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02. Latest Reports Issued – Summary of Findings

Occupational Health Unit 2023/24

Your One Page Summary

Audit Objective: To provide assurance that the risks associated with the Occupational Health Unit are being effectively managed.

Audit rationale	
Why the Audit is in Your 2023/24 Plan Following the OHU being brought back in house after the end of the collaboration agreement, the audit will look to provide assurance that an effective control framework has been established for the new in-house unit.	**Your Strategic Risk** OPCC018 – Impairment of the wellbeing of staff caused by external factors

Summary of our opinion

Substantial Opinion
See Appendix A1 for definitions

X			

Summary of Recommendations

High	-
Medium	-
Low	2

Actions agreed by you	100%
High Priority completion	N/A
Overall completion	January 2025

Summary of findings		

Examples of good practice
- ✓ An Occupational Health specific risk register is in place and is updated with management actions.
- ✓ An appropriate budget has been formulated with the staff costs assumption being broadly in line with the Osca Kilo Target Operating Models.
- ✓ During a walkthrough we confirmed a clinical records system called Cority is used. There are appropriate access restrictions to this.
- ✓ Blue Light Wellbeing Framework self-assessment has been completed

Highest Priority Findings
- ✓ Presenting KPIs after the implementation of Cority
- ✓ Considering Gap Analysis for Target Operating Models

Key root causes
- The OH unit is adjusting to the new Clinical Management system.
- Lack of capacity at the OH unit.

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02. Latest Reports Issued – Summary of Findings

EMSOU HMICFRS Action Plan 2023/24

Your One Page Summary

Audit Objective: To provide assurance that an action plan has been put in place to address the concerns raised.

Audit rationale

Why the Audit is in Your 2023/24 Plan

Following the HMICFRS PEEL Report on the ROCU, an inadequate rating was provided. The audit will provide assurance that an action plan has been put in place to address the concerns raised.

Summary of our opinion

Moderate Opinion	Summary of Recommendations			
See Appendix A1 for definitions	High (Priority 1)	-	Actions agreed by you	100%
	Medium (Priority 2)	1	Priority 1 completion	N/A
X	Low (Priority 3)	-	Overall completion	May 2024

Summary of findings

Examples of good practice

✓ Recommendations and the actions against them are discussed in various governance bodies, with an actions log maintained and used to regularly update the HMICFRS Portal on progress made.

✓ An approach to reporting to HMICFRS has been aligned with regional forces, including Derbyshire and Leicestershire.

Highest Priority Findings

• Lack of key information in ToR for Strategic Governance Board.

Key root causes

• ToR in Plan on a Page format, which does not include all required information.

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05. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Business Continuity	10	10	Fieldwork	04-Jul-24			-	-	-	-
Custody Governance	10	10	In Planning	14-Aug-24			-	-	-	-
Savings Plan	5	5	ToR Agreed	22-Aug-24			-	-	-	-
Budgetary Control	10	10	ToR Agreed	16-Sep-24			-	-	-	-
DV Partnership Follow Up	5	5	In Planning	23-Sep-24			-	-	-	-
Seized Property	10	10	In Planning	07-Oct-24			-	-	-	-
Core Financials	10	10	In Planning	28-Oct-24			-	-	-	-
GDPR	10	10	In Planning	31-Oct-24			-	-	-	-
Partnerships	10	10	In Planning	13-Jan-25			-	-	-	-
Data Quality	10	10	In Planning	20-Feb-25			-	-	-	-
Contract Management	10	10	In Planning	03-Mar-25			-	-	-	-
Workforce Planning	10	10	In Planning	17-Mar-25			-	-	-	-
IT - Cyber Security / Digital Transformation	10	10	In Planning	TBC			-	-	-	-
Totals	**120**	**120**					-	-	-	-

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06. Overview of Collaboration Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Collaboration Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
EMSOU Data Governance and Security	10	10	In Planning	06-Jan-25			-	-	-	-
EMSOU Wellbeing and EDI	10	10	In Planning	20-Jan-25			-	-	-	-
Totals	**20**	**20**					-	-	-	-

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07. Key Performance Indicators 2024/25

Number	Indicator	Criteria	Performance
1	Annual report provided to the JARAP	As agreed with the Client Officer	August 2024
2	Annual Operational and Strategic Plans to the JARAP	As agreed with the Client Officer	April 2024
3	Progress report to the JARAP	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	N/A
5	Issue of final report	Within 5 working days of agreement of responses	N/A
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	100% (3 / 3)
7	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	N/A

Internal Audit Progress Report

July 2024

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07. Key Performance Indicators 2024/25 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Business Continuity	20-Jun-24	04-Jul-24	10							
Custody Governance		14-Aug-24								
Savings Plan	13-May-24	22-Aug-24	72							
Budgetary Control	23-May-24	16-Sep-24	80							
DV Partnership Follow Up		23-Sep-24								
Seized Property		07-Oct-24								
Core Financials		28-Oct-24								
GDPR		31-Oct-24								
Partnerships		13-Jan-25								
Data Quality		20-Feb-25								
Contract Management		03-Mar-25								
Workforce Planning		17-Mar-25								
IT - Cyber Security / Digital Transformation		TBC								

Internal Audit Progress Report

July 2024

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08. Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Definitions of Recommendations		
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

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Internal Audit Progress Report   July 2024

Latest Reports Issued – Detailed Findings

A1

Medium Term Financial Planning 23-24

We have raised two Low priority recommendations regarding:

- A longer-term efficiency plan should be developed at the earliest opportunity to address future forecasted budget deficits.
- The Force should implement a formal programme of training for budget holders, including refresher training.

  A training needs analysis should be completed to ensure that the right level of training is provided to those who need it.

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Portfolio Management 23-24

Ref	Recommendation	Priority	Management Comments	Due Date
1	Control registers for individual projects should act as a data bank for all relevant data to a project, by which the Project Manager (PM) can monitor and update the PMO of progress. The Force uses a Change Initiative Workbook (CIW) for each project (in our interviews with five relevant PMs, found that they all completed a CIW per project), which includes standardised tabs on which PMs fill out key data per project. To supplement our interviews, we received CIWs from two of the current projects being undertaken at the Force. In examining those two CIWs, we found: • The Finance Summary and Finance Tracker tabs are not used by PMs, and so the control register is not used for monitoring budgets. We were told that the use of the Finance tabs is decided on a project-by-project basis, and that for one of the projects tested, the budget is being monitored in a separate workbook, and any issues would be raised as a risk in the Highlight Reports. • There is no tab for lessons learned in the CIWs. We were told that going forward, lessons learned will be tracked via the PMO app in PowerBI, but for the moment the PMO maintains a central log of lessons learned, which is populated by PMs. This log does not include the date when the lesson was added, which project the lesson was learned from, who the responsible owner was, or dependencies within the project that mitigated/exacerbated the issues. **The Project Managers should report consistently on budget monitoring, and the overall financial position of their projects, rather than by exception in Highlight Reports.** **The CIW and Highlight Reports should be expanded to include lessons learned.** **The Lessons Learned Log should be expanded to include key details, including but not limited to:** • **Date of the project and lesson added to the register,** • **The name of the project which the lesson was learned from,** • **The responsible owner of the lesson, and** • **Any dependencies or other projects related to the lesson.**	Medium	Accept the finance tracking recommendation and we are working up a suitable approach for improved tracking and reporting. Accept comments re Lessons learnt however, key details listed will be covered in the PMO app which will come into full effect imminently. *Sally Brooks, Project Manager and Suzi Nicholls, Project Manager*	31 March 2025

Internal Audit Progress Report

July 2024

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Portfolio Management 23-24 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	Control registers for the PMO should act as a centralised bank for all relevant data to be collected from all projects, broken down into standard project management categories. All CIWs should be collated so that the PMO can see all current lessons learned, dependencies, benefits, risks and issues, etc. That way the PMO can spot patterns, monitor project implementation according to the entire portfolio's strategy, and compare project efficiencies side-by-side. There are only two central control registers from a PMO perspective - lessons learned and benefits tracking. We would typically expect to see each tab on the CIW being used to fill a central document for PMO monitoring of overall project management. We were informed by the Project Managers that this will be implemented when the PMO PowerBI App is available, which was being trialled in April, with a projected launch date in early May. **Until such time as the PowerBI App is ready to launch which will automatically draw information from individual project CIWs into a central log, the PMO should build central logs (such as the ones that exist for lessons learned and benefits tracking) for key areas, including but not limited to:** • **Budget monitoring** • **Dependencies** • **Risks**	Medium	The PMO dashboard will be a central log for risks, issues, lessons learnt and benefits across all projects. A separate log will be created for finance and dependencies. *Sally Brooks, Project Manager and Suzi Nicholls, Project Manager*	31 March 2025
3	Highlight Reports should act as a brief overview by which both the Project Manager and a scrutiny committee can understand the status of a project, what it has achieved in the last reporting period, and what its aims for the next period are. Each different department in the Force has a Layer Board (which meet either monthly or two monthly) to consider key issues facing the department, including change management and projects being undertaken. Layer One is the Public Contact Department, Layer Two is the Local Policing Department. Our examination of Highlight Reports from these two Layer Boards' reporting process identified that.	Medium	HLRs will be replaced by a live dashboard in the PMO App, and a separate budget monitoring tool will be used to track finances. The PMO App will be accessible by all members of Leicestershire Police of Sgt rank or above. A live update progress as a % will be available against the high-level milestones. *Sally Brooks, Project Manager and Suzi Nicholls, Project Manager*	31 March 2025

Internal Audit Progress Report

July 2024

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Portfolio Management 23-24 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	The current Highlight Reports template is light touch and does not address multiple key areas expected as per best practice. This includes: • Lessons learned, • Budget monitoring (we were told that any budgetary issues would be included in risks/issues, but this does not allow for consistent monitoring), and • Actions taken in the most recent reporting period and next reporting period. As the Layer Board meetings are not minuted, and the Highlight Reports are not a direct reflection of the data from the individual project CIW, we are unable to confirm that the Highlight Reports are providing a sufficient level of detailed reporting to the Layer Board. In our testing of two Layer Boards reporting over the last four months (December 2023 to April 2024), we found that: • Layer Board One has missed two of its last four meetings as the Chair was absent on a training course. • Layer Board One did not include Highlight Reports for December 2023, as the Chair was not available to enforce the requirement. We were informed by the Project Managers that the new PowerBI App discussed in Section 02 will enable Project Sponsors and Layer Board Chairs to centrally view information on the portfolio, so if a board meeting does not go ahead, or a Highlight Report is not prepared in time for a meeting, the information will not be missed. **Highlight Reports should be expanded to include:** • **Lessons learned** • **Budget monitoring** • **Actions taken in previous reporting period** • **Actions to be taken forward into the next reporting period** **The Force should consider disseminating Highlight Reports to the PMO and relevant project managers in the case that a Layer Board meeting is missed, or the Highlight Report has not been prepared in time for the Board meeting.**	Medium		31 March 2025

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Portfolio Management 23-24 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
4	The PMO should establish a resource profile which establishes required skills, specific portfolio roles, and project specific requirements and specialisms for their current project load, as well as for pipeline projects. There is currently no resource profile in place for the PMO, or for individual projects in the pipeline. **The PMO should establish a resource profile against their own management requirements, and a profile for individual projects against a projected pipeline of upcoming projects.**	Medium	We accept this and we will look into different methodologies to progress this. *Sally Brooks, Project Manager and Suzi Nicholls, Project Manager*	31 March 2025
5	A gap analysis of both the PMO and the individual future projects requirement should be undertaken at regular intervals to ensure that any resource gaps can be addressed and filled. No gap analysis or skills matrix has been defined yet which would be able to identify gaps in skills or specialisms for the overarching PMO or for the pipeline of project work. **The PMO should conduct gap analysis of the available PMO skills and resources and create a skills matrix which identifies gaps.**	Medium	We accept this and we will look to collate a skills matrix of all PMO staff. *Sally Brooks, Project Manager and Suzi Nicholls, Project Manager*	31 March 2025

We have also raised one Low priority recommendations regarding:

• The PMO should complete the suite of best-practice portfolio management templates and tools and share them to the wider team.

 The PMO should complete their suite of how-to-guides, which act as practical steps in the implementation of key processes.

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Counter Fraud 23-24

Ref	Recommendation	Priority	Management Comments	Due Date
1	During our audit work we have noted that there is not any specific training related to the risks of theft, fraud and / or the whistleblowing process although mandatory induction sessions are provided to new cohorts of staff which includes the expected standards of officers and staff. From review of the Force's Development Plan for Theft and Fraud we noted that a Fraud and Corruption training package has been uploaded onto the SharePoint, however, completion is not monitored centrally and enforced. As the business operations carried out by the Force and OPCC can vary widely across the entities and the different areas of business, there are different likelihoods of fraud between areas and different trainings needs. Training needs analysis has not yet been carried out to identify the higher risk business areas that may require more specific and detailed training. It is noted that a similar recommendation was also raised in the November 2022 audit. **The Force should carry out a training needs analysis to establish which areas of the organisation have a higher risk and fraud and need specific / tailored training.** **The Force should ensure that there is an appropriate provision of training to meet the needs of the organisation highlighted from the training needs analysis. The delivery of all training should be monitored centrally for its effectiveness and completion rates and regularly reviewed to ensure it is meeting the needs of the organisation.**	High	Engaged with Change Team to assist in this area. Accept that the current training package needs updating. This will allow for self-updating from within the department and will work with IT to make this auditable. *D/Supt Alison Tompkins, Head of Professional Standards and D/Insp Esther Scott*	31 March 2025
2	According to the Force's Counter Corruption Unit Control Strategy 2023, the risk of theft and fraud was identified as one of the top three risk areas posing the greatest risk of leading to corruption in officers and staff. This is a priority area due to the ongoing cost of living crisis potentially increasing the financial vulnerabilities of employees and leaving them more susceptible to committing theft and fraud offences. The Anti-Fraud and Corruption Strategy included within the Corporate Governance Framework also notes that the PCC and Chief Constable are committed to 'identify the fraud and corruption risks.	Medium	Agree to instigate a risk register in CCU specifically around the risk area of Theft and Fraud, which will lay out risk, relevant department, mitigating controls and a review date. This will form part of the 4P development plan already in existence for Theft and Fraud within CCU. *D/Supt Alison Tompkins, Head of Professional Standards and D/Insp Esther Scott*	31 March 2025

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Counter Fraud 23-24 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	The Force does not have a risk register in place for theft and fraud specifically, and risks are maintained in a central database using the Keto system. From our review of the Force's Strategic Risk Register (SRR), we found that there is only one risk related to theft and fraud (PSD0352), which is the 'risk of internal fraud from lack of training and communication', and it currently has a risk score of 4 which may not reflect the priority given to theft and fraud noted above and does not appear to have been updated recently. No operational risks related to theft and fraud have been recorded such as risks within specific departments such as Payroll. Best practice at peer organisations includes having a fraud risk register in place, which complements strategic and departmental risk registers and details the key risks faced within each department or business area, which is then reviewed on a regular basis with mitigating actions identified. It is noted that a similar recommendation was raised in the November 2022 audit. **The Force should develop a risk register system for fraud specific risks separate from its departmental and strategic risk registers.** **Once implemented, fraud risks should be identified and recorded on the fraud risk register and action plans implemented to mitigate risks, which are then reviewed on a regular basis.**	Medium		31 March 2025
3	The Force has a Whistleblowers Procedure in place, which was last reviewed in October 2023 and is due for review in October 2025. Officers and staff can raise concerns to their line manager, designated officer, or alternatively via the 'Bad Apple' anonymous reporting system via the intranet. According to the Procedure, the investigation must be led by a Designated Officer and include one other member of the Professional Standards team, and within ten working days of a concern being raised the Designated Officer or line manager should write to the individual setting out: • Acknowledgement the concern has been received,	Medium	Accept that the current training package needs updating. This will allow for self-updating from within the department and will work with IT to make this auditable. *D/Supt Alison Tompkins, Head of Professional Standards and D/Insp Esther Scott*	31 March 2025

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Counter Fraud 23-24 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	• Indication of how the matter will be dealt with, • Give an estimate of how long it will take to get a final response, • Tell the employee if an investigation has been started. We reviewed a sample of 5 allegations received via the Bad Apple system in order to determine whether the Procedure has been complied with and found the following after review of investigation progress logs: • In 4 out of 5 allegations, the significant events log within the progress log was not fully completed to state whether the investigation has been resolved and what actions have been taken. • In 5 out of 5 allegations, although acknowledgement and a response to Bad Apple reports was provided, the acknowledgements did not appear to set out the four points above. **It should be ensured that the significant events logs within progress logs are completed fully to ensure that the investigations undertaken, and resolution are clearly recorded.** **The initial response sent to the whistleblower following a whistleblowing report being made should clearly include the four points set out in the Whistleblowers Procedure e.g. indication of how the matter will be dealt with.**	Medium		31 March 2025
4	The Joint Corporate Governance Framework (JCGF) was reviewed and updated in August 2023 and no longer contains a separate Anti-Fraud and Corruption Strategy, with information related to anti-fraud and corruption now included as a header within the main body of the JCGF. The JCGF now notes the responsibilities of the PCC, CC, CC CFO and PCC CFO in relation to the prevention of fraud however contains less detail in comparison to the previous Anti-Fraud and Corruption Strategy. For example, the JCGF no longer references the five principles from the CIPFA Code of Practice for managing the risk of fraud and corruption, no longer highlights the importance of training related to antifraud	Medium	Agree that there is not currently a Force policy on Anti-Fraud. This will form part of the 4P development plan already in existence for Theft and Fraud within CCU. *D/Supt Alison Tompkins, Head of Professional Standards and D/Insp Esther Scott*	31 March 2025

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Counter Fraud 23-24 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
4	and corruption and does not include a fraud response plan detailing how fraud investigations will be carried out. Best practice at peers includes having a Joint Anti-Fraud and Corruption Strategy in place containing the following: • Strategic approach and guiding principles. • How fraud risks are assessed and managed. • Training and awareness related to fraud. • How fraud will be prevented, detected and investigated. • Governance and oversight, such as whether there are any specific committees focusing on anti-fraud. **The Force and OPCC should produce and publish a separate Anti-Fraud and Corruption Strategy.**	Medium		31 March 2025

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Occupational Health Unit 23-24

We have raised two Low priority recommendations regarding:

- The Unit should consider how the new source data from the clinical management system can be presented. If new KPIs are necessary, these should be reported to Senior Management.

- The Force should consider conducting a Gap Analysis to work towards the Target Operating Models produced by Oscar Kilo.

Internal Audit Progress Report

July 2024

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EMSOU HMICFRS Action Plan 23-24

Ref	Recommendation	Priority	Management Comments	Due Date
1	ToR are used to define the aims, methods and reporting for key governance forums. These are essential documents that, alongside the wider governance framework, ensure an effective regime of oversight and review. Audit has reviewed the ToR for the Strategic Governance Board and found several items of key information not included, such as: • attendees and roles. • frequency of meetings. • standing agenda items. • reporting and escalation. **The Unit should update the ToR for the Strategic Governance Board and Performance Management Group to include all key information, including:** • **frequency of meetings.** • **attendees.** • **who chairs the meeting and relevant deputies.** • **standing agenda items.** • **where the board reports to and where they receive reports from.**	Medium	A review of the terms of reference and governance structures in EMSOU are being reviewed as part of the implementation and review of The Operating Model. A new Terms of Reference template has been generated for all meetings within EMSOU to ensure consistency, strategic direction and governance in line with all priorities. The Terms of Reference for the Strategic Governance Board will be refreshed in line with the new format which includes the noted information in this report. *T/DCS Nick Waldram, Head of EMSOU*	03 May 2024

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Contact

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