

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

PAPER MARKED

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Report of	OFFICE OF THE CHIEF CONSTABLE AND OFFICE OF THE POLICE AND CRIME COMMISSIONER
Subject	INTERNAL AUDIT PROGRESS REPORT 2024/2025
Date	THURSDAY 31 <sup>ST</sup> OCTOBER 2024
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## **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 2024-2025.

## **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 -31 October 2024

## **Background Papers**

None

## **Officer to Contact**

Kira Knott - Chief Finance Officer: Office of Police and Crime Commissioner for Leicestershire – [kira.knott@leics.pcc.police.uk](mailto:kira.knott@leics.pcc.police.uk).



**Office of the Police & Crime Commissioner for Leicestershire and  
Leicestershire Police**

**Joint Audit, Risk & Assurance Panel – 31 October 2024**

**Internal Audit Progress Report**

Date Prepared: October 2024

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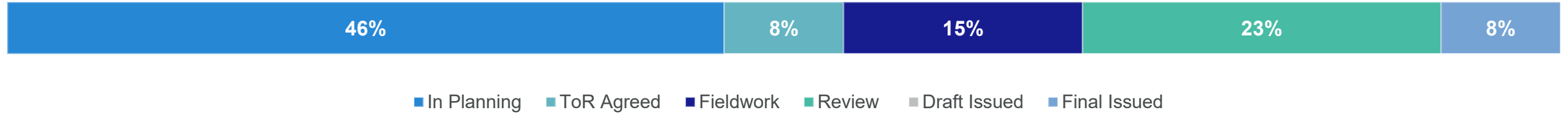
## Disclaimer


This report (“Report”) was prepared by Forvis Mazars LLP at the request of the Office of the Police & Crime Commissioner (“OPCC”) for Leicestershire and Leicestershire Police (“Force”) and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of OPCC and Force and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.

# 01. Snapshot of Internal Audit Activity

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





**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**  
 Since our last update provided to the committee, we have issued the final report for the Business Continuity audit. We have issued draft reports for the Custody Governance and Savings Plan audits, and completed the fieldwork for the Seized Property audit. Fieldwork is ongoing for the Core Financials and GDPR audits, and we are continuing to scope the remaining audits for 2024/25.

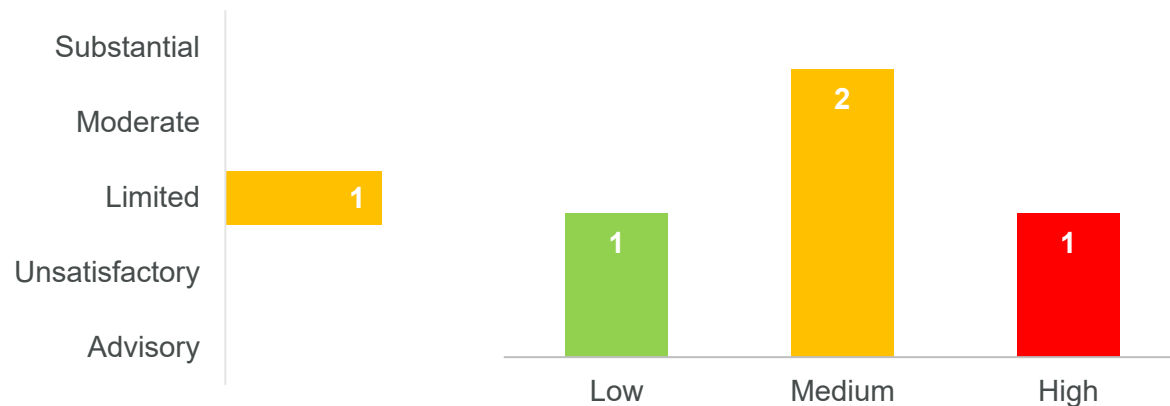
An overview of the Internal Audit Plan can be found in **Section 3**.

We will be reaching out to key contacts to finish planning and scoping the remaining Collaboration audits in the 2024/25 plan.

An overview of the Collaboration Plan can be found in **Section 4**.

Assurance opinions to date (2024/25)

Audit recommendations to date (2024/25)



# 02. Latest Reports Issued – Summary of Findings

## Business Continuity 2024/25

### Your One Page Summary

**Audit Objective:** To provide assurance that the Force and OPCC have effective arrangements in place to ensure that business continuity and emergency planning activity is effectively managed.

#### Audit rationale

##### Why the Audit is in Your 2023/24 Plan

To provide assurance with regards to the adequacy and effectiveness of the systems of internal control in operation to manage business continuity.

##### Your Strategic Risk

STR0411 – Loss of all IT functionality due to overheating at Euston Street

##### Your Strategic / Tactical Objective

Governance and Accountability

#### Summary of our opinion

**Limited Opinion**  
See Appendix A1 for definitions



#### Summary of Recommendations

<b>High Priority</b>	1	<b>Actions agreed by you</b>	<b>100%</b>
<b>Medium Priority</b>	2	<b>High Priority completion</b>	March 2025
<b>Low Priority</b>	1	<b>Overall completion</b>	March 2025

#### Summary of findings

##### Examples of good practice

- ✓ There is a Business Continuity Policy and Procedure in place which was last reviewed in January 2024, and clearly defines roles and responsibilities for maintaining business continuity plans.
- ✓ From review of a sample of six contingency plans, we found that there has been regular review, including an interim review once per year and full review every two years.
- ✓ The Operations & Contingency Planning Unit maintain a schedule of testing for contingency plans.

##### Highest Priority Findings

- Testing has not been undertaken for 3/8 of business continuity plans reviewed, and for the remaining 5/8 testing has not been undertaken since at least 2020.
- There are currently 14 departmental business continuity plans which are overdue for review, including EMSOU – Major Crime and Information Technology.
- Regular testing has not been undertaken and / or documented for 3/6 of contingency plans reviewed.

##### Key root causes

- Lack of dedicated business continuity resources and staffing.
- Policies and procedures do not define when testing should be undertaken.
- Some contingency plans are lower priority and therefore not regularly tested.

### 03. 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	Final Issued	04-Jul-24	Oct-24	Limited	4	1	2	1
Custody Governance	10	10	Draft Issued	12-Aug-24			-	-	-	-
Savings Plan	5	5	Draft Issued	22-Aug-24			-	-	-	-
Seized Property	10	10	Review	07-Oct-24			-	-	-	-
Core Financials	10	10	Fieldwork	28-Oct-24			-	-	-	-
GDPR	10	10	Fieldwork	31-Oct-24			-	-	-	-
Budgetary Control	10	10	ToR Agreed	18-Nov-24			-	-	-	-
DV Partnership Follow Up	5	5	In Planning	06-Jan-25			-	-	-	-
Partnerships	10	10	In Planning	10-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			-	-	-	-
<b>Totals</b>	<b>120</b>	<b>120</b>					-	-	-	-

# 04. 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			-	-	-	-
<b>Totals</b>	<b>20</b>	<b>20</b>					-	-	-	-

# 05. 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	100% (3 / 3)
5	Issue of final report	Within 5 working days of agreement of responses	100% (1 / 1)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	100% (6 / 6)
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



## 05. 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	27-Aug-24	05-Sep-24	7	30-Sep-24	17	04-Oct-24	3
Custody Governance	29-Jul-24	12-Aug-24	10	26-Sep-24	10-Oct-24	10				
Savings Plan	13-May-24	22-Aug-24	72	11-Oct-24	11-Oct-24	0				
Seized Property	11-Sep-24	07-Oct-24	18							
Core Financials	02-Oct-24	28-Oct-24	18							
GDPR		31-Oct-24								
Budgetary Control	23-May-24	18-Nov-24	125							
DV Partnership Follow Up		06-Jan-25								
Partnerships		10-Jan-25								
Data Quality		20-Feb-25								
Contract Management		03-Mar-25								
Workforce Planning		17-Mar-25								
IT - Cyber Security / Digital Transformation		TBC								

## 06. 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.

# A1

Latest Reports Issued – Detailed Findings

# Business Continuity 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>The Safety, Sustainability and Risk unit within the Specialist Support Department (SSD) is responsible for providing support and co-ordinating business continuity activity, although Heads of Departments are ultimately responsible for their departmental business continuity plans and for undertaking testing or exercises. Business continuity plans should be tested on a regular basis in order to evaluate the effectiveness of the plans and to confirm that the business continuity arrangements are relevant and operationally ready to respond.</p> <p>We reviewed a sample of eight departmental business continuity plans and found that in all cases, no recent testing has taken place. In 3/8 cases no testing was recorded as having taken place at all within the plans, and in the remaining 5/8 cases testing was recorded although the testing had last taken place between 2014-2020. We also found that there is no overall schedule of testing detailing when testing should be undertaken for each plan, and that the Business Continuity Policy and Procedure do not define how often testing should be undertaken.</p> <p>From discussions with the Head of Safety, Sustainability and Risk, we were informed that the Force currently lacks a dedicated Business Continuity Officer who would be able to assist with the coordination of testing, and due to insufficient resources has been unable to recruit for the role. However, there are plans to develop business continuity management skills in-house through additional training for staff within the SSD.</p> <p><b>The Business Continuity Policy and Procedure should be updated to define how often testing should be undertaken for departmental business continuity plans. Heads of Department / Plan Owners should then develop a schedule of testing for their business continuity plans and undertake testing in accordance with the schedule, and the outcomes of testing should be reported to an appropriate board or committee.</b></p> <p><b>The Force should ensure that it develops business continuity management competencies within the Specialist Support Department through additional training.</b></p>	High	<p>Leicestershire Police lost some key personnel who were trained in Business Continuity. Two members of staff are due to receive training in business continuity allowing us to have the competency to complete this action.</p> <p><i>Matthew Jones – Head of Safety, Sustainability and Risk</i></p>	31 March 2025

## Business Continuity 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>Heads of Departments have overall responsibility for ensuring that business continuity plans for the department are in place and kept up to date and should appoint a Plan Manager and Plan Writer to assist in the development of the plan and reviewing it regularly.</p> <p>We reviewed a sample of eight business continuity plans for departments and found that in two cases a regular review had not been undertaken:</p> <ul style="list-style-type: none"> <li>• EMSOU Major Crime – last updated in November 2022</li> <li>• Information Technology – last updated in March 2020</li> </ul> <p>From review of a Chief Officer Insight Briefing dated to 30th April 2024 which reported on whether business continuity plans have been regularly reviewed and updated, we found that there are currently 13 overdue and 1 very overdue business continuity plans.</p> <p><b>Plan Owners for the overdue business continuity plans should ensure that a review is undertaken as a priority.</b></p> <p><b>The Force should set a deadline for reviewing all overdue plans for Plan Owners to be held accountable against.</b></p>	Medium	<p>This action is agreed.</p> <p><i>Matthew Jones – Head of Safety, Sustainability and Risk</i></p>	31 March 2025
3	<p>Operations &amp; Contingency Planning within the Force Planning Unit are responsible for developing and maintaining contingency / emergency plans for the policing of specific events, such as major public events and festivals. Operations &amp; Contingency Planners within the team are assigned responsibility for developing and maintaining individual plans, which should have an annual interim review and a full review every two years. Where testing has been completed for a plan, a debrief document is produced detailing the outcomes of the testing and any issues raised.</p> <p>We reviewed a sample of six contingency plans and found that in three cases, no specific testing or exercises had been undertaken and recorded for the plans:</p> <ul style="list-style-type: none"> <li>• Coal Mining Surface Hazards – no testing has been undertaken, however from discussion with the responsible Planner, we were informed that this plan is not a high priority, and we also noted that an external plan review by the Coal Authority</li> </ul>	Medium	<p>Whilst all BC plans were tested during COVID-19 and a recent nation-wide power outage activity, as well as all plans tested twice per year in fire drills, we agree to this action and once we have qualified staff (being trained November 2024) we will coordinate a BC training schedule.</p> <p><i>Matthew Jones – Head of Safety, Sustainability and Risk</i></p>	31 March 2025

# Business Continuity 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<p>took place in September 2023</p> <ul style="list-style-type: none"> <li>Firearms Incidents - no specific records of testing have been maintained; however, we were informed that this is because the plan is tested regularly as part of daily business.</li> <li>Prisons – no testing has been undertaken, however we found that testing for this plan is scheduled for September 2024.</li> </ul> <p><b>The Force should review the prioritisation of its contingency plans to determine the priority levels, and if a plan is low priority this should be documented with a clear rationale.</b></p> <p><b>The Force should establish a minimum testing frequency even for its low priority contingency plans to ensure periodic review and validation of the plan. A formal record-keeping process should be implemented for plans which are tested regularly as part of daily business, such as the Firearms Incidents plan.</b></p>	Medium		31 March 2025

We have also raised one Low priority recommendations regarding:

- A representative from the Force should attend the quarterly Multi-Agency Business Continuity Working Group.

# Contact

## Forvis Mazars

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### Statement of Responsibility

We take responsibility to the Office of the Police & Crime Commissioner (“OPCC”) for Leicestershire and Leicestershire Police (“Force”) for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management’s responsibilities for the application of sound management practices.

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